



SUPREME COURT OF ILLINOIS INTERNAL AUDIT

John M. Bracco, CPA - Chief Internal Auditor

Invitation for Bids - Quality Assurance Review of Supreme Court Internal Audit

Date of Release: August 15, 2014

Purpose

The purpose of this procurement is to solicit bids from qualified and independent reviewers or review teams for an External Quality Assurance Review of Supreme Court Internal Audit for compliance with the Institute of Internal Auditors’ International Standards for the Professional Practice of Internal Auditing, Code of Ethics, and Definition of Internal Auditing.

Background

Overview of the Supreme Court of Illinois

The Supreme Court of Illinois, in addition to being the state’s highest court, is responsible for the state’s unified trial court including the Appellate Courts and the Circuit Courts. General administrative and supervisory authority over the court system is vested in the Supreme Court. The Supreme Court appoints an Administrative Director to assist the Chief Justice. The staff of the Administrative Office of the Illinois Courts supports this function. Key support personnel exist at each level of the court to assist judges with the administration of justice. At the Supreme Court level, this includes the Clerk, Research Director, Marshal, Librarian, Reporter of Decisions, Chief Internal Auditor, Director of Communications, and staff.

The Supreme Court, Appellate Court, and Administrative Office of the Illinois Courts are funded entirely by State appropriations. The Circuit Courts are funded by both state and county funds. The table below highlights several judicial branch statistics.

Judicial Branch Information	
Expenditures \$289,000,000	Equipment \$50,000,000
Revenue \$2,500,000	Number of Employees 1,570 (980 judges and 590 support staff)

Overview of Supreme Court Internal Audit

The Supreme Court established a full time program of internal auditing consistent with the intent of the Fiscal Control and Internal Auditing Act (30 ILCS 10/2001(c)) in 1993. The Supreme Court, through its rule making authority, requires audits of major systems of internal accounting and administrative controls be conducted on a periodic basis so that all major systems are reviewed at least once every two years.

The Chief Internal Auditor is appointed by the Supreme Court of Illinois to complete internal audits in compliance with Supreme Court Internal Audit’s Audit Charter. The Chief Internal Auditor reports to the Chief Justice. Each year, the Chief Internal Auditor meets with the Supreme Court of Illinois to discuss issues and risks identified as part of the audit process.

Supreme Court Internal Audit performs audits of the state-funded activities of the judicial branch based on the two year audit plan approved by the Chief Justice of the Supreme Court annually. Supreme Court Internal Audit completes an average of 24 audits each year. Supreme Court Internal Audit provides consulting type services to support management in ensuring compliance with applicable rules and regulations and the development of effective internal controls. Supreme Court Internal Audit also assists with coordinating and summarizing management’s

annual evaluation of internal controls. Supreme Court Internal Audit consists of five full-time positions.

Review Team's Qualifications

The External Quality Assurance Review shall be performed by a qualified and independent assurance reviewer or review team who collectively possess the following qualifications:

- Certified Public Accountant, Certified Internal Auditor, or other relevant professional designation,
- three or more years of auditing experience,
- completed a quality assurance or peer review training course within the past three years, and
- have knowledge of the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and the Fiscal Control and Internal Auditing Act (30 ILCS 10 et. seq.).

Contract Scope and Requirements

The selected respondent shall perform a Quality Assurance Review of Supreme Court Internal Audit for compliance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, Code of Ethics, and Definition of Internal Auditing.

The selected respondent will enter into a contract to perform work necessary to meet the purpose of this procurement. The selected reviewer or review team will perform the following:

- Assess Supreme Court Internal Audit's compliance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, Code of Ethics, and Definition of Internal Auditing.
- Evaluate Supreme Court Internal Audit's efficiency and effectiveness in carrying out its mission as set forth in the Audit Charter.

Deliverables

As part of this procurement, the selected respondent shall provide the following deliverables:

- A draft report which includes the tentative conclusion of the quality assurance review and any recommendations for improvement of Supreme Court Internal Audit's operations.
- Offer an exit meeting or phone conference, which is to be held within two (2) weeks of the date of the draft report, with Supreme Court Internal Audit's Chief Internal Auditor to discuss the draft report's tentative conclusions and any deficiencies identified.
- A final written report to Supreme Court Internal Audit's Chief Internal Auditor. The final report should be issued two (2) weeks after the exit meeting.

Confidentiality

Supreme Court Internal Audit's audit reports and working papers are confidential documents of the Supreme Court of Illinois. Each quality assurance reviewer is subject to the confidentiality policy as specified in the Supreme Court of Illinois' Code of Conduct.

Bid Requirements

Interested respondents are invited to submit written bids for the performance of a quality assurance review to Supreme Court Internal Audit as described in this invitation for bid. Bids should be formatted to include the following minimum requirements:

- Cover letter – Respondents must submit a cover letter summarizing their ability to perform the quality assurance review and the primary contact’s information.
- Background and Experience – Respondents must include a description of the review team’s experience relevant to this procurement.
- Quality Assurance Review Schedule - Respondents must submit an estimated schedule for completion of the quality assurance review including anticipated times for performance of the quality assurance review, and issuance of the draft and final reports.
- Cost Proposal – Respondents must include a cost proposal for completion of the quality assurance review of Supreme Court Internal Audit as outlined in this invitation for bids.

Please submit your bid no later than September 12, 2014, at 4:00 p.m. Central Standard Daylight Savings Time. Bids should be sent to the following address:

John M. Bracco, CPA
Chief Internal Auditor
Supreme Court Internal Audit
3101 Old Jacksonville Road
Springfield, Illinois 62704-6488

Respondents may also send bids in PDF format via email to: jbracco@illinoiscourts.gov.

Respondents should also complete and submit the Vendor Bid Certification form with their bid. A copy of the Vendor Bid Certification form can be obtained from the Supreme Court’s website.