



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE POLICE
State Asset Forfeiture Fund

Limited Scope Compliance Examination
For the Two Years Ended June 30, 2024

Release Date: June 12, 2025

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	1	2	2022	24-1		
Category 2:	0	0	0				
Category 3:	0	0	0				
TOTAL	1	1	2				
FINDINGS LAST AUDIT: 4							

SYNOPSIS

- **(24-1)** The Illinois State Police (Department) did not timely submit its vouchers for payment to the Comptroller's Office during the examination period.

Category 1:	Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3:	Findings that have no internal control issues but are in noncompliance with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

VOUCHER PROCESSING WEAKNESS

The Illinois State Police (Department) did not timely submit its vouchers for payment to the Comptroller's Office during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Department to determine whether certain key attributes were properly entered by the Department's staff into ERP. In order to determine the operating effectiveness of the Department's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP System based on supporting documentation. The attributes tested were (1) vendor information, (2) expenditure amount, (3) object(s) of expenditure, and (4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Vouchers were approved untimely

We then conducted an analysis of the Department's expenditures data for Fiscal Years 2023 and 2024 and noted the Department did not timely approve 179 of 1,250 (14%) vouchers processed during the examination period, totaling \$318,044. We noted these vouchers were approved between 31 and 265 days after receipt of a proper bill or other obligating document. (Finding 1, pages 9-10)

We recommended the Department timely approve proper bills and obligations due.

Department officials agreed

The Department concurred with our recommendation.

OTHER FINDINGS

The remaining finding pertains to receipt processing. We will review the Department's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a limited scope compliance examination of the Department's State Asset Forfeiture Fund for the two years ended June 30, 2024, as required by the Act and the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001 and 2024-002. Except for the noncompliance described in the

findings, the accountants stated the Department complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:sdw