



STATE OF ILLINOIS  
OFFICE OF THE  
**AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS STATE POLICE**  
**Statewide 9-1-1 Fund and Wireless Carrier Reimbursement Fund**

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

Release Date: June 12, 2025

FINDINGS THIS AUDIT: 3				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	2	3	2022	24-1		
Category 2:	0	0	0	2016	24-2		
Category 3:	0	0	0				
TOTAL	1	2	3				
FINDINGS LAST AUDIT: 2							

**INTRODUCTION**

The Illinois State Police (Department) solely maintains the Statewide 9-1-1 Fund. The Department and the Illinois Commerce Commission (Commission) each have distinct responsibilities over transactions recorded within the Wireless Carrier Reimbursement Fund (Fund). Both of these funds must have a fund-level examination by the Auditor General every two years under the Emergency Telephone System Act (Act) (50 ILCS 750/50). This digest is limited to the responsibilities of the Department pursuant to State law. A separate digest concerning the Commission's responsibilities was separately released.

**SYNOPSIS**

- (24-3) The Illinois State Police (Department) did not comply with the requirements of the Emergency Telephone System Act (ETSA).

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

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **NONCOMPLIANCE WITH THE EMERGENCY TELEPHONE SYSTEM ACT**

The Illinois State Police (Department) did not comply with the requirements of the Emergency Telephone System Act (ETSA).

#### **Rules had not been adopted**

During testing, we noted the Department had not yet adopted rules requiring every 9-1-1 system to be able to accept text-to-9-1-1 as required by ETSA.

In addition, we noted the following status of Public Safety Answering Points (PSAPs) as of July 1, 2024:

#### **PSAPs were not text-ready**

- Sixty-six of 179 PSAPs (37%) were not yet text-ready.

#### **Text-ready PSAPs implemented untimely**

- Forty-two of 113 (37%) text-ready PSAPs had their text-ready system implementation 7 to 142 days late. (Finding 3, pages 20-21)

We recommended the Department adopt rules and design controls to ensure PSAPs comply with the requirements of ETSA.

#### **Department officials agreed**

The Department concurred with our recommendation.

### **OTHER FINDINGS**

The remaining findings pertain to voucher and receipt processing weaknesses. 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 transactions within the Statewide 9-1-1 fund and the Wireless Carrier Reimbursement 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 through 2024-003. 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**

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COURTNEY DZIERWA  
Division Director

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

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FRANK J. MAUTINO  
Auditor General

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