



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

William G. Holland, Auditor General

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**SUMMARY REPORT DIGEST**

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**STATE POLICE MERIT BOARD**

**COMPLIANCE EXAMINATION**  
**For the Two Years Ended: June 30, 2012**

**Release Date: December 20, 2012**

**Summary of Findings:**

<b>Total this audit:</b>	<b>2</b>
<b>Total last audit:</b>	<b>1</b>
<b>Repeated from last audit:</b>	<b>1</b>

**SYNOPSIS**

- The State Police Merit Board did not exercise adequate controls over voucher processing.

{Expenditures and Activity Measures are summarized on the reverse page.}

**STATE POLICE MERIT BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2012**

<b>EXPENDITURE STATISTICS</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>Total Expenditures.....</b>	<b>\$ 739,866</b>	<b>\$ 750,590</b>	<b>\$ 879,752</b>
OPERATIONS TOTAL.....	\$ 739,866	\$ 750,590	\$ 879,752
% of Total Expenditures.....	100%	100%	100%
Personal Services.....	399,204	0	369,212
Other Payroll Costs (FICA, Retirement)....	30,405	0	27,754
All Other Operating Expenditures.....	310,257	750,590	482,786
<b>Total Receipts.....</b>	<b>\$ 129</b>	<b>\$ 0</b>	<b>\$ 875</b>
<b>Average Number of Employees.....</b>	<b>5</b>	<b>5</b>	<b>5</b>

<b>SELECTED ACTIVITY MEASURES (Not Examined)</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
New Cases brought before the Board.....	7	6	13
Cases settled without a hearing.....	6	10	10
Cases settled with a formal hearing.....	0	2	4
Complaints pending at year end.....	2	1	7
Number of acceptable applications received..	*	904	2,009
Applicants certified to a cadet class.....	**	140	67
Graduating applicants certified to class.....	**	103	0
*Board did not accept applications in Fiscal Year 2012.			
**Board did not receive request for cadet class throughout Fiscal Year 2012 from Department of State Police.			

<b>AGENCY EXECUTIVE DIRECTOR</b>
During Examination Period: Mr. Ronald P. Cooley
Currently: Mr. Ronald P. Cooley

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**VOUCHER PROCESSING WEAKNESSES**

The State Police Merit Board (Board) did not exercise adequate controls over voucher processing. We noted the following:

**Required interest not paid**

- Nine of 118 (8%) vouchers tested, totaling \$\$5,832, accrued a required interest payment of \$72 which was not paid by the Board.

**Vouchers approved between one and 51 days late**

- Seven of 118 (6%) vouchers tested, totaling, \$1,683, were approved for payment from one to 51 days late.
- Seven of 118 (6%) vouchers tested, totaling \$4,043, were not coded with the proper detail object code.
- Two of 118 (2%) vouchers tested, totaling \$1,235, included invoices that were not date stamped; therefore, we could not determine if approved timely.

**Prepayments made totaling \$2,084**

- Two of 118 (2%) vouchers tested, totaling \$2,084, contained prepayment for internet and cable services. (Finding 1, pages 8-11)

We recommended the Board comply with the Illinois Administrative Code, SAMS Procedures and the State Prompt Payment Act. We also recommended the Board implement controls to ensure vouchers are approved timely and paid within the required time frame, include interest, and ensure all vouchers contain complete and accurate information. Lastly, we recommended the Board only make payment for services rendered unless otherwise stipulated in a contract.

**Board partially agrees with auditors**

Board personnel stated they partially agree with the finding and provided various reasons they feel the departures from State law, rule and regulation were justified.

**Auditor Comment**

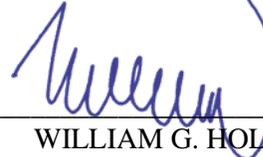
In an auditor comment, we reiterated it is the Board's responsibility to ensure all State laws, rules and regulations are followed.

**OTHER FINDING**

The remaining finding pertains to failure to comply with the Identity Protection Act. We will follow up on these findings during our next examination of the State Police Merit Board.

**AUDITOR'S OPINION**

We conducted a compliance examination of the Board as required by the Illinois State Auditing Act. The Board has not funds that require an audit leading to an opinion of financial statements.



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WILLIAM G. HOLLAND  
..Auditor General

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**AUDITORS ASSIGNED:**

This examination was performed by the Office of the Auditor General's staff.