

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2008

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
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For the Two Years Ended June 30, 2008

**AGENCY OFFICIALS**

Executive Director	Thomas Jurkanin
Deputy Director (through 10/31/06)	John Janssen
Fiscal Officer	John Krein
Manager of Operations	Jennifer Wooldridge
Legal Counsel	Daniel Nelson

Board administrative office is located at:

600 S. Second St., Suite 300  
Springfield, Illinois 62704



## Illinois Law Enforcement Training and Standards Board

STATE OF ILLINOIS

Rod R. Blagojevich, Governor  
Dr. Thomas J. Jurkanin, Executive Director

Phone: 217/782-4540  
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TDD: 217/524-5711

### MANAGEMENT ASSERTION LETTER

January 22, 2009

Honorable William G. Holland  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

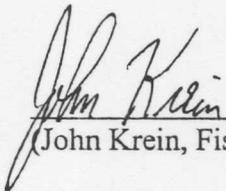
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2007, the Agency has materially complied with the assertions below.

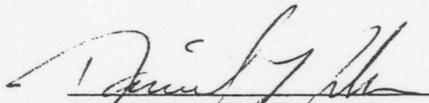
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Law Enforcement Training and Standards Board

  
\_\_\_\_\_  
(Dr. Thomas Jurkanin, Executive Director)

  
\_\_\_\_\_  
(John Krein, Fiscal Officer)

  
\_\_\_\_\_  
(Daniel Nelson, Legal Counsel)

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANTS' REPORTS**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	13	7
Repeated findings	3	2
Prior recommendations implemented or not repeated	4	3

Details of findings are presented in the separately tabbed report section of this report.

**SCHEDULE OF FINDINGS**

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-1	10	Inadequate control over electronic data processing consulting contracts	Material Weakness Material Noncompliance
08-2	12	Lack of segregation of duties	Material Weakness Material Noncompliance
08-3	13	Inadequate controls over disbursements to Mobile Team Units	Material Weakness Material Noncompliance
08-4	15	Inadequate controls over contractual employees and field staff	Significant Deficiency Noncompliance
08-5	17	Inadequate control over employee attendance	Significant Deficiency Noncompliance
08-6	19	Inadequate utilization of State vehicles and inaccurate vehicle reporting	Significant Deficiency Noncompliance

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

**SCHEDULE OF FINDINGS, continued**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-7	21	Inadequate control over operation of automobile expenditures	Significant Deficiency Noncompliance
08-8	23	Lack of documentation and untimely filing of contracts	Significant Deficiency Noncompliance
08-9	25	Failure to file economic interest statements	Significant Deficiency Noncompliance
08-10	26	Performance appraisals not conducted timely	Significant Deficiency Noncompliance
08-11	27	Noncompliance with Police Training Act	Significant Deficiency Noncompliance
08-12	29	Noncompliance with State Officials and Employees Ethics Act	Significant Deficiency Noncompliance
08-13	30	Voucher processing weaknesses	Significant Deficiency Noncompliance

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

A	32	Noncompliance with the Hazardous Materials Act
B	32	Noncompliance with interagency agreements
C	32	Procedural deficiencies
D	32	Inadequate controls over receipts

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on January 6, 2008. Attending were:

Law Enforcement Training and Standards Board  
Thomas Jurkanin, Executive Director  
John Krein, Fiscal Officer  
Jennifer Wooldridge, Manager of Operations

Office of the Auditor General  
Gayla Rudd, Audit Manager  
Peggy Hartson, Audit Supervisor

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We have examined the State of Illinois, Law Enforcement Training and Standards Board's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2008. The management of the State of Illinois, Law Enforcement Training and Standards Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Law Enforcement Training and Standards Board's compliance based on our examination.

- A. The State of Illinois, Law Enforcement Training and Standards Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Law Enforcement Training and Standards Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Law Enforcement Training and Standards Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Law Enforcement Training and Standards Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Law Enforcement Training and Standards Board on behalf of the State or held in trust by the State of Illinois, Law Enforcement Training and Standards Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Law Enforcement Training and Standards Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Law Enforcement Training and Standards Board's compliance with specified requirements.

As described in findings 08-1, 08-2, and 08-3, in the accompanying schedule of findings, the State of Illinois, Law Enforcement Training and Standards Board did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Law Enforcement Training and Standards Board to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Law Enforcement Training and Standards Board complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed other instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 08-4 through 08-13.

### **Internal Control**

The management of the State of Illinois, Law Enforcement Training and Standards Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Law Enforcement Training and Standards Board's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Law Enforcement Training and Standards Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Law Enforcement Training and Standards Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we

consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as findings 08-1 through 08-13 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings, we consider items 08-1 through 08-3 to be material weaknesses.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

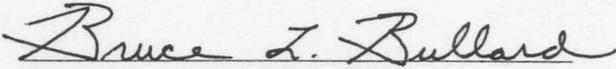
The State of Illinois, Law Enforcement Training and Standards Board's response to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Law Enforcement Training and Standards Board's response and, accordingly, we express no opinion on it.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and 2008 Supplementary Information for State Compliance Purposes, except for the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, and the Law Enforcement Training and Standards Board and should not be used by anyone other than these specified parties.

  
BRUCE L. BULLARD, CPA  
Director of Financial and Compliance Audits

January 22, 2009

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-1. **FINDING** (Inadequate control over electronic data processing consulting contracts)

The Illinois Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over its electronic data processing (EDP) consulting agreements.

During our testing we noted the following:

- The Board did not competitively procure the professional consulting services utilized for the design and maintenance of its website. The Board contracted with a vendor for an amount not to exceed \$19,200 in FY07 to complete the project; however, payments to this vendor totaled \$34,605 in FY07 including \$8,800 in payments not processed under the contract. In addition, the Board did not procure these services through the Department of Central Management Services (DCMS) as required. The Illinois Procurement Code (Code) (30 ILCS 500/35-35) requires all professional and artistic contracts over \$20,000 to be subject to a competitive selection process prior to the contract being awarded. The Illinois Administrative Code (44 Ill. Adm. Code 1.1040) requires electronic data processing services including consulting and professional and artistic services exceeding \$25,000 to be procured by DCMS. Board management stated when it changed its procedures for contracting, these types of services were mistakenly overlooked.
- The Board paid \$12,203 in FY07 to a vendor for professional website application services and did not execute and file a contract with the State Comptroller's Office until it had already processed \$5,288 in payments. The Code (30 ILCS 500/20-80(d)) requires contracts for services involving professional and artistic skills that will exceed \$5,000 for the same type of service during any fiscal year to be reduced to writing and filed with the State Comptroller's Office. Board management stated the scope and nature of the work was originally envisioned to be less than \$5,000.

The Board's failure to procure EDP contracts through DCMS and in accordance with the Code could result in an inefficient use of State resources and is noncompliance with State law. In addition, failure to exercise adequate control over contractual agreements may result in loss of State funds and may subject the State to unnecessary legal risks. (Finding Code No. 08-1)

**RECOMMENDATION**

We recommend the Board ensure professional and artistic contracts exceeding \$20,000 are competitively procured and all amounts are paid under the contract in accordance with the contract terms. Further, we recommend the Board procure EDP

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consulting services exceeding \$25,000 through DCMS as required by the Code. We also recommend the Board ensure professional and artistic services contracts exceeding \$5,000 are reduced to writing and filed with the State Comptroller's Office.

**BOARD RESPONSE**

The Board accepts the recommendation.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-2. **FINDING** (Lack of segregation of duties)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain an adequate segregation of duties in the vouchering and property control areas.

We noted the following:

- One person had authority to approve property purchases, tag inventory, maintain the property records, perform the annual physical inventory and complete the quarterly reports of State property.
- One person had authority to perform procurement functions, prepare and approve vouchers, sign as receiving officer, maintain accounting records and perform monthly expenditure reconciliations.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to help ensure the safeguarding of assets, prevent improper expenditures, and ensure the accuracy and reliability of accounting data. In addition, good internal controls require the Board maintain adequate segregation of authorization, record keeping and custody duties.

Board management stated the lack of segregation was due to limited staff.

A lack of adequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 08-2)

**RECOMMENDATION**

We recommend the Board allocate sufficient personnel in order to maintain effective internal control over the authorization, custody and record keeping duties associated with vouchering and property control.

**BOARD RESPONSE**

The Board accepts the recommendation.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
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For the Two Years Ended June 30, 2008

08-3. **FINDING** (Inadequate controls over disbursements to Mobile Team Units)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its disbursements to Mobile Team Units (MTUs).

The MTUs provide law enforcement training at a local level on a continuous basis. The Board assisted the funding of sixteen mobile training units throughout Illinois during the examination period. The MTUs serve participating local governments and are guided by a Local Advisory Committee located in each MTU region. The Board funds these units on a year-to-year grant basis, providing a 50% reimbursement for program costs. The creation of this program is an extension of the administration of the Intergovernmental Law Enforcement Officer's In-Service Training Act (50 ILCS 720 et seq.).

During testing, we noted the following:

- One of 14 (7%) vouchers tested, totaling \$54,000 to an MTU for FY07 death investigation training, lacked any supporting documentation. Board management stated the voucher was paid in advance of the training that was held.
- The Board paid a voucher in FY07 for major case squad training that included \$7,803 for food and room charges for the 346 attendees to attend a reception at a horse racing event in the evening after the training. Board management stated they believed the reception was acceptable as the per attendee amount was reasonable.

The Statewide Accounting Management System (SAMS) (Procedure 17.10.20) requires each State agency to maintain all supporting documentation necessary to substantiate their expenditures. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the establishment and maintenance of a system of internal controls to safeguard funds against waste, loss, unauthorized use and misappropriation.

Failure to require and maintain supporting documentation for expenditures does not allow for a determination as to whether the expenditures were reasonable and necessary. Allowing funds appropriated for major case squad training to be used for a party is a questionable use of State funds. (Finding Code No. 08-3)

**RECOMMENDATION**

We recommend the Board require and maintain sufficient documentation to substantiate payments for training to MTUs and ensure all reimbursements for training are proper.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**BOARD RESPONSE**

The Board partially accepts the Recommendation. The referenced voucher of \$54,000 was payment to the Mobile Team Unit for training similar to disbursements made under the provisions of Public Act 82-674, where funding is provided in advance. The grantees are reviewed and/or audited annually to ensure compliance with the provisions of the Grant Funds Recovery Act, and funds that are not expended/properly expended (i.e., documented) are recovered by the Board. In the future, Board approval of such funds will be explicitly labeled prior to Board approval.

**AUDITORS' COMMENT**

The Board never provided the auditors with documentation of the \$54,000 voucher. The Board is required to maintain documentation to substantiate its expenditures, regardless of when the funding was provided.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-4. **FINDING** (Inadequate controls over contractual employees and field staff)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its contractual employees and its field staff.

During our testing we noted the following:

- The Board paid \$23,208 to two contractual employees during FY07 to provide representative services for the Board before the Illinois General Assembly and other related public bodies and organizations, as necessary. We noted the employees did not submit properly completed weekly status reports required by Board policy detailing hours worked and documentation of the activities performed on behalf of the Board. The State Records Act (5 ILCS 160/3(b)) requires records of the obligation, receipt, and use of public funds of the State be available for inspection.
- Two of 6 (33%) activity reports tested submitted by a field staff employee were submitted monthly instead of weekly as required by Board policy. In addition, those monthly reports did not include detailed information regarding the duties performed for each workday. We noted the employee reported duties for 22 days in the two month period tested as “Stopped at area police agencies. No contacts were made.” On two additional days, the employee only reported one meeting on each day with a police agency in the local area. Board policy requires its field staff employees to submit detailed weekly activity reports documenting the work performed each day. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Board management stated one of the contractual employees only worked for the Board for approximately one month and there were no activity reports, but he had at least weekly meetings with Board staff. Board management also stated the Board will change field staff employees’ reporting timeline to weekly and will require more detailed information to be reported.

Failure to maintain sufficient supporting documentation for all expenditures under a contractual agreement may result in the improper use of State funds and does not allow for a determination as to whether the expenditures were reasonable and necessary. In addition, failure to adequately monitor or maintain documentation of the duties performed by employees in remote locations increases the risk that payments could be made for services not provided. (Finding Code No. 08-4)

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**RECOMMENDATION**

We recommend the Board require and maintain sufficient documentation to ensure services contracted for have been provided and that the expenditures are reasonable and necessary. In addition, we recommend the Board take appropriate action to ensure field staff duties are adequately documented in all weekly reports.

**BOARD RESPONSE**

The Board accepts the recommendation.

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08-5. **FINDING** (Inadequate control over employee attendance)

The Illinois Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over employee attendance to ensure employee work hours and benefit time were properly recorded and documented.

We tested six months of attendance records for nine employees and noted the following:

- Seven of 9 (78%) employees tested worked less than their scheduled work days according to the Board's sign in sheets due to arriving late and taking extended breaks and lunch hours. As a result, the Board failed to record 26 hours of benefit time resulting in overstated employee accrued compensated absence balances. Board management stated the discrepancies were largely attributable to outdated technology.
- Six of 9 (67%) employees did not submit leave slips timely or in advance when possible. The employees submitted vacation, sick, and personal time leave slips for approval from 6 to 29 days after the leave time was taken. The majority of leave slips were completed only after the employees received a request from the timekeeper. Board management stated the leave slips were not completed timely due to oversight.

The Illinois Administrative Code (Code) (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate daily attendance records. The Code (80 Ill. Adm. Code 303.350) also requires employees to provide advance notice of absence whenever possible. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Failure to maintain adequate controls over employee attendance and attendance records increases the risk of the Board paying for services not rendered by employees. (Finding Code No. 08-5)

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**RECOMMENDATION**

We recommend the Board implement the necessary controls in order to maintain accurate daily attendance records in compliance with the Code. Specifically, the Board should ensure that employee attendance records are correct, complete, and reconcile with leave requests. In addition, the Board should require leave requests to be submitted in advance or as timely as possible. In addition, we recommend the Board correct any employee's accrued absence balance noted as incorrect and recover any amounts owed by employees.

**BOARD RESPONSE**

The Board accepts the recommendation.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
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08-6. **FINDING** (Inadequate utilization of State vehicles and inaccurate vehicle reporting)

The Illinois Law Enforcement Training and Standards Board (Board) did not adequately utilize its State vehicles and did not accurately or timely report vehicle assignment and activity to the Department of Central Management Services (DCMS).

We noted the following:

- The Board did not sufficiently utilize 7 of 9 (78%) vehicles during FY07 and 8 of 9 (89%) vehicles during FY08. The vehicles were driven an average of 94 to 1,285 miles per month in FY07 and 0 to 1,313 miles per month in FY08. The Board purchased a new vehicle in June 2007 totaling \$16,675 and it was driven an average of 320 miles per month in FY08. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5040.270) states new passenger vehicles are to be used a minimum of 1,500 miles per month unless the Agency head obtains approval for lesser usage for operational needs. It further states DCMS surplus should be used if the 1,500 miles per month criteria can not be met. The State Property Control Act (30 ILCS 605/1.04 and 7.3) defines transferable property as property no longer needed or usable by the agency and requires agency heads to periodically report transferable property to the Director of DCMS.
- The Board's vehicle reporting to DCMS was inaccurate. The Board reported its vehicles' average mileage driven was between 1,300 and 3,000 miles per month during both FY07 and FY08 when actual average monthly usage ranged from 0 to 2,672. In addition, a change in vehicle assignment during FY08 was not reported to DCMS until ten months after the assignment occurred. The Code (44 Ill. Adm. Code 5040.340) requires agencies to report to DCMS annually, and when changes occur, the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, employee's headquarters, and residence. In addition, Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws; and its resources are accurately accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources.

Board management stated three of five field representative positions were vacant which resulted in less miles driven. Board management also stated errors in reports were caused by a different staff person preparing the reports due to another vacancy.

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Failure to ensure vehicles are adequately utilized could result in the use of State funds to purchase and maintain vehicles that are not necessary for current operations. In addition, allowing a vehicle to sit idle for extended periods of time could lead to deterioration of a State asset. Failure to accurately and timely report to DCMS vehicle information and vehicle assignments prevents DCMS from maintaining accurate, updated data used to ensure vehicles are maintained and used in the most efficient and least costly manner. (Finding Code No. 08-6)

**RECOMMENDATION**

We recommend the Board ensure vehicles purchased are necessary and adequately utilize all its vehicles. We also recommend the Board transfer underutilized and unnecessary vehicles to surplus or document the operational need for the vehicles. In addition, we recommend the Board accurately and timely report required vehicle data to DCMS.

**BOARD RESPONSE**

The Board accepts the recommendation. It must be noted the underutilization of vehicles was due, directly and indirectly, to vacancies among the Board's field staff. Upon filling these positions, vehicle usage will return to DCMS prescribed levels, and permitting reallocation of resources to accurately prepare the reports.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-7. **FINDING** (Inadequate control over operation of automobile expenditures)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate internal controls over operation of automobile expenditures.

During testing, we noted the following:

- Four of 24 (17%) vouchers tested, totaling \$4,328, lacked supporting documentation. The missing supporting documentation included 5 fuel receipts in FY07 totaling \$206 and 4 fuel receipts in FY08 totaling \$183.
- Seven of 24 (29%) vouchers tested, totaling \$4,902, did not include the State vehicle's license plate number on all the related fuel receipts. Twelve fuel receipts totaling \$653 were missing license plate numbers.
- Thirteen of 24 (54%) vouchers tested, totaling \$16,015, did not have employee signatures on all the related fuel receipts. A total of 101 fuel receipts associated with these 13 vouchers lacked the signature of the Board employee who purchased the fuel.

The Statewide Accounting Management System (SAMS) (Procedure 17.10.20) requires each State agency to maintain all supporting documentation necessary to substantiate their expenditures. Good internal controls require fuel receipts contain employees' signatures and the respective vehicle's identification number or license plate number to facilitate vehicle log maintenance and to signify the validity of the transaction.

Board management stated the missing receipts had been lost. Board management further stated the other errors were due to oversight and charge tickets are sometimes shiny and as a result pens and pencils were not visible on the tickets.

Failure to exercise adequate internal controls over expenditures increases the likelihood of erroneous payments and decreases the reliability of the data used to track vehicle repairs and costs. (Finding Code No. 08-7)

**RECOMMENDATION**

We recommend the Board ensure all supporting documentation for expenditures are maintained and all fuel receipts are signed by the Board employees and include the license plate numbers.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**BOARD RESPONSE**

The Board accepts the recommendation.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-8. **FINDING** (Lack of documentation and untimely filing of contracts)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate support for contractual payments and did not timely file its contracts.

During our testing we noted the following:

- The Board did not maintain adequate documentation to substantiate amounts paid to a retired employee for auditing and investigative services. The term of the contract was September 7, 2007 through June 30, 2008. One invoice totaling \$3,000 did not contain any hours worked or dates the services covered. The other invoice totaling \$3,000 contained a description that included travel; however, no detailed travel voucher was completed. The Statewide Accounting Management System (SAMS) (Procedure 17.10.20) requires each State agency maintain all supporting documentation necessary to substantiate their expenditures. In addition, Section (2) of the contract regarding compensation required the contractor to comply with State of Illinois travel regulations for reimbursements of travel expenses. Board management stated the majority of the work was performed in the presence of Board members or the Director so additional support was not required.
- Eight of 16 (50%) contracts tested were not timely filed with the Comptroller's Office. Although the pre-printed date on the contracts indicated they were approved by all parties prior to the beginning of services, the contracts were not filed with the Comptroller's Office until 22 to 317 days after the beginning of services. SAMS (Procedure 15.10.40) requires agencies to file contracts with the Comptroller's Office within 15 days of the execution date. Board management stated the delays were due to employee oversight.

Failure to require contractors to adequately document the services provided for the State increases the risk that payments could be made for services not provided. Failure to timely file contracts with the Comptroller's Office could result in delays in the State receiving services or issuing payment for services. (Finding Code No. 08-8)

**RECOMMENDATION**

We recommend the Board require and maintain sufficient documentation to ensure services contracted for have been provided and that the expenditures are reasonable and necessary. We also recommend the Board ensure written contractual agreements are timely submitted to the Comptroller's Office.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**BOARD RESPONSE**

The Board partially accepts the recommendation.

The “lack of documentation” was for a contractual employee who provided services to investigate a matter at the direction of the Board and provide a confidential report. Should such a contract be necessary in the future, Board employees will provide/obtain the required documentation.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-9. **FINDING** (Failure to file economic interest statements)

The Illinois Law Enforcement Training and Standards Board (Board) did not notify the Secretary of State of all employees whose position required them to file an economic interest statement.

We noted two Board employees who had direct authority for the formulation, negotiation, issuance or execution of contracts entered into by the State in the amount of \$5,000 or more were omitted from the list of employees required to file statements of economic interest.

The Illinois Governmental Ethics Act (Act) (5 ILCS 420/4A-101(f)(2)) requires persons who have direct supervisory authority over, or direct responsibility for the formulation, negotiation, issuance or execution of contracts entered into by the State in the amount of \$5,000 or more to file verified written statements of economic interests.

Board management stated they were not aware the employees were required to file.

Failure to file economic interest statements could lead employees making decisions in which they should have been disqualified due to a conflict of interest. (Finding Code No. 08-9)

**RECOMMENDATION**

We recommend the Board comply with the Act and take appropriate action to ensure required employees file economic interest statements with the Secretary of State.

**BOARD RESPONSE**

The Board partially accepts the recommendation. It will consult with the Secretary of State's Office about this matter. The two employees sign contracts where they could not have a conflict of interest. Examples include contracts previously approved by the Board (in meeting conducted under the Open Meetings Act) and contracts to implement grant programs where the vendor has been previously approved by the grantor.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-10. **FINDING** (Performance appraisals not conducted timely)

The Illinois Law Enforcement Training and Standards Board (Board) did not conduct employee performance appraisals timely.

We noted the Board did not perform annual performance appraisals for 9 of 9 (100%) employees tested in accordance with the Illinois Administrative Code (Code). The Board was required to prepare 18 annual evaluations during the examination period for the affected 9 employees. However, we noted 3 of 18 (17%) evaluations, for two employees, were performed 27 to 42 days late and 14 of 18 (78%) evaluations, for eight employees, were not performed at all.

The Code (80 Ill. Adm. Code 302.270) requires the Board to prepare an evaluation on employees not less often than annually.

During the previous engagement period, Board management stated they were in the process of examining their performance appraisal system to ensure performance appraisals were timely and supporting documentation would be maintained. During the current engagement period, Board management stated they will continue to re-emphasize the importance of timely evaluations to both supervisors and employees.

Performance appraisals are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance appraisals should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 08-10, 06-5)

**RECOMMENDATION**

We recommend the Board comply with the Code and perform appraisals timely for all employees.

**BOARD RESPONSE**

The Board accepts the recommendation.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-11. **FINDING** (Noncompliance with the Police Training Act)

The Illinois Law Enforcement Training and Standards Board (Board) did not comply with all requirements of the Illinois Police Training Act (Act).

The Board did not adopt rules and minimum standards for schools that provide basic training to court security officers, did not establish training requirements which it considered appropriate for court security officers, and did not certify schools to conduct training for court security officers. The Act (50 ILCS 705/7) requires the Board to adopt rules and minimum standards for schools which include: minimum basic training requirements, which probationary court security officers must satisfactorily complete before being eligible for permanent employment as a court security officer for a participating local governmental agency; to establish training requirements, which it considers appropriate for court security officers; and to certify schools to conduct training for court security officers. The Act also requires a person hired to serve as a court security officer to obtain from the Board a certification of successful completion of the training course or a waiver, or they shall forfeit their position.

Board management stated in the previous engagement period they were unaware of the statutory requirements to formally adopt rules and standards. During the current engagement period, Board management stated they used the same basic requirements for the court security officers, but the rules had not been formalized.

Failure to adopt the required rules for court security officers could result in the certification of individuals who have not had adequate or a standard level of training. Furthermore, failure to comply with all requirements of the Act is noncompliance with State statute.

In addition, during the prior period, the Board did not review and approve an annual training curriculum for county sheriffs and the Board did not have the mandated 19 members. During the current period, our testing showed the Board reviewed and approved the annual training curriculum for county sheriffs, and the Board had the mandated 19 members. (Finding Code No. 08-11, 06-3)

**RECOMMENDATION**

We recommend the Board adopt rules and minimum standards for schools that provide basic training to court security officers, establish training requirements which it considered appropriate for court security officers, and certify schools to conduct training for court security officers.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**BOARD RESPONSE**

The Board accepts the recommendation.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-12. **FINDING** (Noncompliance with State Officials and Employees Ethics Act)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain timesheets in compliance with the State Officials and Employees Ethics Act (Act).

We noted Board employees were required to sign in upon arriving at work and sign out upon leaving work. In addition, the receptionist noted if an employee was present, absent, or late. However, this method did not document the time spent each day on official State business to the nearest quarter hour.

The Act (5 ILCS 430/5-5(c)) requires each State agency to develop a written policy that includes work time requirements and documentation of time worked. Additionally, the Act requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

Board management stated during the previous engagement they thought their current practices were adequate methods of fulfilling the requirements of the Act. Board management stated during the current engagement they will contact other agencies and re-examine the requirements.

Failure to periodically submit time sheets that document the time spent each day on official State business is noncompliance with State statute. (Finding Code No. 08-12, 06-1).

**RECOMMENDATION**

We recommend the Board amend its policies to require all employees maintain time sheets in compliance with the Act.

**BOARD RESPONSE**

The Board accepts the recommendation.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-13. **FINDING** (Voucher processing weaknesses)

The Illinois Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over voucher processing.

We noted the following:

- Fifteen of 248 (6%) vouchers tested, totaling \$32,990, were approved for payment from 2 to 116 days late. Nine vouchers, totaling \$23,267, were payments to vendors and six vouchers, totaling \$9,723, were payments to the internal service funds administered by the Department of Central Management Services (DCMS).
- Four of 248 (2%) vouchers tested, totaling \$13,537, did not have support for the date received; therefore, we could not determine the timeliness of payment.
- Two of 248 (1%) vouchers tested, totaling \$10,814, were mathematically incorrect. The vendors were overpaid a total of \$209.

The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill. In addition, the Code (74 Ill. Adm. Code 1000.50) requires user agencies to process payments within 30 days after physical receipt of Internal Service Fund bills. Furthermore, the Code (74 Ill. Adm. Code 900.30) requires an agency to maintain written or electronic records reflecting the date on which the goods were received and accepted or the services were rendered and the proper bill was received by the State agency. In addition, proper internal controls would consist of maintaining an accurate system to ensure vouchers are calculated correctly.

Board management stated the conditions noted were due to a lack of staff, staff vacations, and changes in some staff responsibilities during the period.

Failure to document the receipt date and promptly approve vouchers may result in late payment of bills which may result in interest charges owed by the Board. Failure to ensure payments are mathematically correct could result in improper payments or payments for services not rendered. (Finding Code No. 08-13)

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**RECOMMENDATION**

We recommend the Board implement procedures to ensure that all vouchers are approved within the required timeframe, bill receipt dates are documented and vouchers contain accurate information. We also recommend the Board implement procedures to ensure the proper amount is paid to vendors. Further, we recommend the Board obtain reimbursements for the overpayments.

**BOARD RESPONSE**

The Board accepts the recommendation.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2008

A. **FINDING** (Noncompliance with the Hazardous Materials Act)

During the prior period, the Illinois Law Enforcement Training and Standards Board (Board) did not have a member serving on the Hazardous Materials Advisory Board as required by the Hazardous Material Act.

During the current period, we noted the Board's Director inquired into the status of the Advisory Board. (Finding Code No. 06-4)

B. **FINDING** (Noncompliance with interagency agreements)

During the prior period, the Board did not comply with its interagency agreements with Western Illinois University (WIU). Specifically, the Board did not issue payments quarterly, and the Board did not require WIU to submit quarterly reports or require WIU to provide estimates for the operation of the Police Corps as required by the interagency agreements.

During the current period, we noted the interagency agreements were modified and those requirements were removed. (Finding Code No. 06-2)

C. **FINDING** (Procedural deficiencies)

During the prior period, the Law Enforcement Training and Standards Board (Board) did not timely file 2 of 4 (50%) Travel Headquarters Reports (TA-2s) and its FY05 Fiscal Control and Internal Auditing Act (FCIAA) certification. In addition, the Board did timely submit the FY06 GAAP packages. Further, the Board did not cancel telephone credit cards timely and did not file surplus affidavits for new furniture purchases.

During the current period, we noted the Board timely filed its TA-2s, FCIAA certification and FY08 GAAP packages. In addition, we noted the Board no longer issues telephone credit cards and did not purchase any new furniture. (Finding Code No. 06-6)

D. **FINDING** (Inadequate controls over receipts)

During the prior period, the Board did not exercise adequate controls over receipts. More specifically, the Board did not document the receipt date for checks received, did not submit Treasurer's drafts timely, and did not maintain adequate supporting documentation for the receipts received.

During the current period, our sample testing showed the Board maintained documentation of the date of receipt, maintained sufficient supporting documentation for receipts, and timely submitted Treasurer's drafts. (Finding Code No. 06-7)

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
  - Schedule of Expenditures of Federal Awards
  - Notes to the Schedule of Expenditures of Federal Awards
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts
  - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
  - Three-Year Comparative Schedule of Receipts by County
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Variations in Receipts
  - Analysis of Significant Lapse Period Spending
  
- Analysis of Operations:
  - Agency Functions and Planning Program
  - Average Number of Employees
  - Interagency Agreements
  - Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED JUNE 30, 2008  
(expressed in thousands)

	Federal CFDA Number	Total Expenditures
<b>U.S. Department of Transportation</b>		
Passed through programs from:		
Illinois Department of Transportation		
State and Community Highway Safety	20.600	\$ 92
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	<u>116</u>
		<u>208</u>
<b>U.S. Department of Homeland Security</b>		
Passed through programs from:		
Illinois Emergency Management Agency		
Hazardous Materials Training Program	97.020	10
Homeland Security Grant Program	97.067	<u>508</u>
		<u>518</u>
 <b>Total Expenditure of Federal Awards</b>		 <u><u>\$ 726</u></u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED JUNE 30, 2007  
(expressed in thousands)

	Federal CFDA Number	Total Expenditures
<b>U.S. Department of Transportation</b>		
Passed through programs from:		
Illinois Department of Transportation		
State and Community Highway Safety	20.600	\$ 112
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	<u>141</u>
		<u>253</u>
 <b>U.S. Department of Homeland Security</b>		
Passed through programs from:		
Illinois Emergency Management Agency		
Hazardous Materials Training Program	97.020	10
Homeland Security Grant Program	97.067	<u>323</u>
		<u>333</u>
 <b>Total Expenditure of Federal Awards</b>		 <u><u>\$ 586</u></u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2008

**Note 1 – Basis of Presentation**

The accompanying Expenditures of Federal Awards include the federal grant activity of the Law Enforcement Training and Standards Board (Board) and are presented on the cash basis of accounting.

The Board has interagency agreements with the Illinois Department of Transportation (IDOT) and the Illinois Emergency Management Agency. IDOT maintains custody of the funds and process vouchers for the Board for projects on safety training (CFDA 20.600 and 20.601). The Board has interagency agreements with Western Illinois University to perform grant activities related to homeland security (CFDA 97.020 and 97.067).

**Note 2 – Description of Programs**

State and Community Highway Safety CFDA #20.600

The objective of this program is to provide a coordinated national highway safety program to reduce traffic crashes, deaths, injuries, and property damage. This program is funded by the U.S. Department of Transportation.

Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants CFDA #20.601

The objective of this program is to encourage States to adopt effective programs to reduce crashes resulting from persons driving while under the influence of alcohol and other controlled substances. This program is funded by the U.S. Department of Transportation.

Hazardous Materials Training Program CFDA #97.020

The objective of this program is to make funding available to provide training in support of emergency planning, preparedness, mitigation, response, and recovery capabilities. These programs must provide special emphasis on emergencies associated with hazardous chemicals. This program is funded through the U.S. Department of Homeland Security.

Homeland Security Grant Program CFDA #97.067

The objective of this program is to enhance the ability of the State and local governments to prepare, prevent, respond to, and recover from terrorist attacks and other disasters. The Homeland Security Grant Program is the primary funding mechanism for building and sustaining national preparedness capabilities. This program is funded through the U.S. Department of Homeland Security.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2008

P.A. 95-0348	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
<b>FISCAL YEAR 2008</b>					
<b>Appropriated Funds</b>					
<b>Law Enforcement Camera Grant Fund - 0356</b>					
For Grants to Units of Local Government related to installing Video Cameras in Law Enforcement Vehicles and Training Law Enforcement Officers in the Operation of the Cameras					
	\$ 100,000	\$ -	\$ 78,980	\$ 78,980	\$ 21,020
	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 78,980</u>	<u>\$ 78,980</u>	<u>\$ 21,020</u>
<b>Police Training Board Services Fund - 0517</b>					
For Payment of and/or Services Related to Law Enforcement Training					
	\$ 100,000	\$ -	\$ 78	\$ 78	\$ 99,922
	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ 78</u>	<u>\$ 99,922</u>
<b>Death Certificate Surcharge Fund - 0635</b>					
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act					
	\$ 400,000	\$ 378,942	\$ 21,058	\$ 400,000	\$ -
	<u>\$ 400,000</u>	<u>\$ 378,942</u>	<u>\$ 21,058</u>	<u>\$ 400,000</u>	<u>\$ -</u>
<b>Traffic and Criminal Conviction Surcharge Fund - 0879</b>					
Personal Services					
State Contribution to State	\$ 1,275,700	\$ 1,088,602	\$ -	\$ 1,088,602	\$ 187,098
Employees' Retirement System	211,800	180,787	-	180,787	31,013
State Contributions to Social Security	101,700	78,769	-	78,769	22,931
Group Insurance	365,600	264,343	-	264,343	101,257
Contractual Services	307,500	244,996	38,934	283,930	23,570
Travel	43,412	40,301	3,110	43,411	1
Commodities	9,511	8,425	1,085	9,510	1
Printing	847	847	-	847	-

Note: Appropriations, expenditures, and lapsed balances were taken from agency records and reconciled to the State Comptroller's Records.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2008

P.A. 95-0348	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Balances Lapsed August 31
			Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
<b>FISCAL YEAR 2008</b>					
<b>Traffic and Criminal Conviction Surcharge Fund - 879 (continued)</b>					
Equipment	15,878	-	5,306	5,306	10,572
Electronic Data Processing	74,875	65,011	9,221	74,232	643
Telecommunications	34,700	27,987	6,713	34,700	-
Operation of Automotive Equipment	33,477	29,519	3,958	33,477	-
Investigations	10,000	-	-	-	10,000
Public Safety Shared Services	22,400	-	-	-	22,400
Reimbursement of Training and Training Services	11,109,400	5,596,574	5,512,130	11,108,704	696
Total Traffic and Criminal Conviction Surcharge Fund	\$ 13,616,800	\$ 7,626,161	\$ 5,580,457	\$ 13,206,618	\$ 410,182
<b>Total All Appropriated Funds</b>	\$ 14,216,800	\$ 8,005,103	\$ 5,680,573	\$ 13,685,676	\$ 531,124
<b>Non-Appropriated Fund</b>					
<b>Federal Projects Fund - 0923</b>					
Homeland Security Grant FY07		105,037	30,827	135,864	
IEMA-Homeland Security Grant FY06		145,673	-	145,673	
Federal Refunds		14,947	-	14,947	
Total Federal Projects Fund		\$ 265,657	\$ 30,827	\$ 296,484	
<b>Grand Total, All Funds</b>		\$ 8,270,760	\$ 5,711,400	\$ 13,982,160	

Note: Appropriations, expenditures, and lapsed balances were taken from agency records and reconciled to the State Comptroller's Records.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2007

P. A. 94-798	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
<b>FISCAL YEAR 2007</b>					
<b>Appropriated Funds</b>					
<b>Police Training Board Services Fund - 0517</b>					
For Payment of and/or Services Related to Law Enforcement Training	\$ 100,000	700	-	\$ 700	\$ 99,300
Total Police Training Board Services Fund	<u>\$ 100,000</u>	<u>700</u>	<u>-</u>	<u>\$ 700</u>	<u>\$ 99,300</u>
<b>Death Certificate Surcharge Fund - 0635</b>					
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act	\$ 400,000	\$ 383,500	\$ 16,500	\$ 400,000	\$ -
Total Death Certificate Surcharge Fund	<u>\$ 400,000</u>	<u>\$ 383,500</u>	<u>\$ 16,500</u>	<u>\$ 400,000</u>	<u>\$ -</u>
<b>Traffic and Criminal Conviction Surcharge Fund - 0879</b>					
Personal Services	\$ 1,229,100	\$ 1,101,167	\$ -	\$ 1,101,167	\$ 127,933
State Contribution to State Employees' Retirement System	141,600	127,341	-	127,341	14,259
State Contributions to Social Security Group Insurance	358,100	79,765	-	79,765	-
Contractual Services	235,838	259,520	-	259,520	98,580
Travel	29,208	200,865	18,382	219,247	16,591
Commodities	12,236	29,078	129	29,207	1
Printing	3,956	9,949	2,287	12,236	-
Equipment	16,675	2,026	1,929	3,955	1
Electronic Data Processing	77,274	16,675	-	16,675	-
Telecommunications	46,647	59,416	17,858	77,274	-
Operation of Automotive Equipment	25,001	31,985	14,661	46,646	1
		19,342	5,659	25,001	-

Note: Appropriations, expenditures, and lapsed balances were taken from agency records and reconciled to the State Comptrollers Records.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2007

P. A. 94-798	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
<b>FISCAL YEAR 2007</b>					
<b>Traffic and Criminal Conviction Surcharge Fund - 879 (continued)</b>					
Investigations	10,000	-	-	-	10,000
Public Safety Shared Services	22,400	-	-	-	22,400
Reimbursement of Training and Training Services	11,260,000	5,464,626	5,711,885	11,176,511	83,489
Total Traffic and Criminal Conviction Surcharge Fund	\$ 13,547,800	\$ 7,401,755	\$ 5,772,790	\$ 13,174,545	\$ 373,255
<b>Total All Appropriated Funds</b>	\$ 14,047,800	\$ 7,785,955	\$ 5,789,290	\$ 13,575,245	\$ 472,555
<b>Non-Appropriated Fund</b>					
<b>Federal Projects Fund - 0923</b>					
IEMA-Homeland Security Grant		3,089	276,238	279,327	
IEMA FY05 Fed Homeland Security Grant		231,512	-	231,512	
Total Federal Projects Fund		\$ 234,601	\$ 276,238	\$ 510,839	
<b>Grand Total, All Funds</b>		\$ 8,020,556	\$ 6,065,528	\$ 14,086,084	

Note: Appropriations, expenditures, and lapsed balances were taken from agency records and reconciled to the State Comptrollers Records.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

**Appropriated Funds**

	Fiscal Year		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<b>Law Enforcement Camera Grant Fund-0356</b>			
Appropriations (Net of Transfers)	\$ 100,000	\$ -	\$ -
<u>Expenditures</u>			
For Grants to Units of Local Government related to installing Video Cameras in Law Enforcement Vehicles and Training Law Enforcement Officers in the Operation of the Cameras	\$ 78,980	\$ -	\$ -
Total Expenditures	\$ 78,980	\$ -	\$ -
Lapsed Balances	\$ 21,020	\$ -	\$ -

	Fiscal Year		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<b>Police Training Board Services Fund - 0517</b>			
Appropriations (Net of Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Law Enforcement Training	\$ 78	\$ 700	\$ 9,121
Total Expenditures	\$ 78	\$ 700	\$ 9,121
Lapsed Balances	\$ 99,922	\$ 99,300	\$ 90,879

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<b>Death Certificate Surcharge Fund - 0635</b>			
Appropriations (Net of Transfers)	\$ 400,000	\$ 400,000	\$ 400,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act	\$ 400,000	\$ 400,000	\$ 400,000
Total Expenditures	\$ 400,000	\$ 400,000	\$ 400,000
Lapsed Balances	\$ -	\$ -	\$ -

	Fiscal Year		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<b>Traffic and Criminal Conviction Surcharge Fund - 0879</b>			
Appropriations (Net of Transfers)	\$ 13,616,800	\$ 13,543,328	\$ 13,547,800
<u>Expenditures</u>			
Personal Services	\$ 1,088,602	\$ 1,101,167	\$ 1,081,485
Employee Retirement			
Contributions Paid by Employer	-	-	4,768
State Contribution to State			
Employees' Retirement System	180,787	127,341	84,567
State Contributions to Social Security	78,769	79,765	78,585
Group Insurance	264,343	259,520	292,637
Contractual Services	283,930	219,247	300,404
Travel	43,411	29,207	29,998
Commodities	9,510	12,236	14,238
Printing	847	3,955	4,782
Equipment	5,306	16,675	-
Electronic Data Processing	74,232	77,274	41,616
Telecommunications	34,700	46,646	29,491
Operation of Automotive Equipment	33,477	25,001	26,476
For payment of and/or Reimbursement of Training and Training Services	11,108,704	11,176,511	10,754,150
Total Expenditures	\$ 13,206,618	\$ 13,174,545	\$ 12,743,197
Lapsed Balances	\$ 410,182	\$ 368,783	\$ 804,603

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

**Non-Appropriated Fund**

	Fiscal Year		
	2008	2007	2006
<b>Federal Projects Fund - 0923</b>	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
<u>Expenditures</u>			
Underage Drinking/Juvenile Justice	-	-	17,572
IEMA FY05 Fed Homeland Security Grant	-	231,512	102,600
Police Corp Training	-	-	76,631
IEMA-Homeland Security Grant FY06	145,673	279,327	-
Homeland Security Part I	-	-	37,040
Homeland Security Part II	-	-	127,213
Homeland Security Grant FY07	135,865	-	-
Federal Homeland Security 2004	-	-	167,685
Police Corps Scholarship Agreement	-	-	161,461
Refund Federal Funds	14,947	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenditures	<u>\$ 296,484</u>	<u>\$ 510,839</u>	<u>\$ 690,202</u>
<b>Grand Total, All Funds</b>			
<u>Expenditures</u>	<u>\$ 13,982,160</u>	<u>\$ 14,086,084</u>	<u>\$ 13,842,520</u>

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2008

	<u>Equipment</u>
Balance at July 1, 2006	\$ 619,923
Additions	57,902
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2007	<u>\$ 677,825</u>
Balance at July 1, 2007	\$ 677,825
Additions	8,201
Deletions	(5,372)
Net Transfers	<u>(19,225)</u>
Balance at June 30, 2008	<u>\$ 661,429</u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended June 30, 2008

	Fiscal Year		
	2008	2007	2006
<u>Police Training Board Services Fund (517)</u>			
Deposits from licenses and fees	-	-	\$35,916
Total Receipts	-	-	\$35,916

**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER**  
For the Fiscal Years Ended June 30, 2008

	2008	2007	2006
<u>Police Training Board Services Fund (517)</u>			
Receipts per Board Records	-	-	\$35,916
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Remitted to the Comptroller	-	-	\$35,916

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended June 30, 2008

	Fiscal Year		
	2008	2007	2006
<u>Traffic and Criminal Surcharge Fee Fund (879)</u>			
Deposits from counties for surcharges on certain traffic and criminal convictions	\$21,193,118	\$19,639,960	\$17,105,122
Miscellaneous receipts	-	-	1,200
Total Receipts	<u>\$21,193,118</u>	<u>\$19,639,960</u>	<u>\$17,106,322</u>

**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER**  
For the Fiscal Years Ended June 30, 2008

	Fiscal Year		
	2008	2007	2006
<u>Traffic and Criminal Surcharge Fee Fund (879)</u>			
Receipts per Board Records	\$21,193,118	\$19,639,960	\$17,106,322
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total Receipts	<u>\$21,193,118</u>	<u>\$19,639,960</u>	<u>\$17,106,322</u>

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended June 30, 2008

	Fiscal Year		
	2008	2007	2006
<u>Federal Projects Fund (923)</u>			
Federal Grants received from the U.S. Dept. of Justice – Police Corps Training	-	-	\$121,074
Federal Grants received for reducing and preventing illegal drug activity through the IL Criminal Justice Information Authority (ICJIA) from the U.S. Dept of Justice	-	-	20,219
Federal Grants received through the Juvenile Justice Trust Fund – Underage Drinking	-	5,672	25,691
Federal Grants received through the U.S. Department of Homeland Security from IEMA	526,949	278,126	500,908
Total Receipts	<u>\$526,949</u>	<u>\$283,798</u>	<u>\$667,892</u>

**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER**  
For the Fiscal Years Ended June 30, 2008

	2008	2007	2006
<u>Federal Projects Fund (923)</u>			
Receipts per Board Records	\$526,949	\$283,798	\$667,892
Add: Deposits in Transit, Beginning of Year	-	26,072	476,250
Less: Deposits in Transit, End of Year	<u>(18,641)</u>	<u>-</u>	<u>(26,072)</u>
Deposits Remitted to the Comptroller	<u>\$ 508,308</u>	<u>\$309,870</u>	<u>\$1,118,070</u>

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY (Not Examined)**  
For the years ended June 30,

COUNTY				FY07 to 08		FY06 to 07	
	2008	2007	2006	Increase (Decrease)		Increase (Decrease)	
				Amount	Percentage	Amount	Percentage
1 ADAMS	\$ 156,945	\$ 157,812	\$ 151,039	(867)	-1%	6,773	4%
2 ALEXANDER	54,881	26,096	26,101	28,785	110%	(5)	0%
3 BOND	82,536	78,023	74,049	4,513	6%	3,974	5%
4 BOONE	168,140	185,259	152,390	(17,119)	-9%	32,869	22%
5 BROWN	9,941	9,293	9,242	648	7%	51	1%
6 BUREAU	70,791	64,453	59,391	6,338	10%	5,062	9%
7 CALHOUN	23,199	18,393	15,399	4,806	26%	2,994	19%
8 CARROLL	21,630	21,259	20,576	371	2%	683	3%
9 CASS	48,670	56,138	42,522	(7,468)	-13%	13,616	32%
10 CHAMPAIGN	428,279	378,364	281,579	49,915	13%	96,785	34%
11 CHRISTIAN	92,215	77,920	72,831	14,295	18%	5,089	7%
12 CLARK	87,057	101,392	83,573	(14,335)	-14%	17,819	21%
13 CLAY	49,485	36,401	30,313	13,084	36%	6,088	20%
14 CLINTON	91,188	71,742	80,236	19,446	27%	(8,494)	-11%
15 COLES	130,643	104,364	101,874	26,279	25%	2,490	2%
16 COOK							
DISTRICT #1	3,254	5,295	442,816	(2,041)	-39%	(437,521)	-99%
DISTRICT #2	201,735	225,978	329,398	(24,243)	-11%	(103,420)	-31%
DISTRICT #3	465,660	419,590	485,032	46,070	11%	(65,442)	-13%
DISTRICT #4	231,136	214,363	233,444	16,773	8%	(19,081)	-8%
DISTRICT #5	387,084	366,033	313,363	21,051	6%	52,670	17%
DISTRICT #6	160,544	203,971	141,867	(43,427)	-21%	62,104	44%
TRAFFIC**	645,397	512,434	-	132,963	26%	512,434	N/A
17 CRAWFORD	67,570	68,084	55,635	(514)	-1%	12,449	22%
18 CUMBERLAND	31,446	26,579	30,317	4,867	18%	(3,738)	-12%
19 DEKALB	181,336	168,909	167,485	12,427	7%	1,424	1%
20 DEWITT	60,383	25,320	36,146	35,063	138%	(10,826)	-30%
21 DOUGLAS	67,818	55,581	39,783	12,237	22%	15,798	40%
22 DUPAGE	1,957,751	1,647,710	1,527,887	310,041	19%	119,823	8%
23 EDGAR	46,593	54,467	40,191	(7,874)	-14%	14,276	36%
24 EDWARDS	11,678	12,426	14,869	(748)	-6%	(2,443)	-16%
25 EFFINGHAM	119,272	99,893	106,215	19,379	19%	(6,322)	-6%
26 FAYETTE	132,731	123,193	107,061	9,538	8%	16,132	15%
27 FORD	33,809	32,324	35,788	1,485	5%	(3,464)	-10%
28 FRANKLIN	123,414	97,715	62,513	25,699	26%	35,202	56%
29 FULTON	61,364	56,541	53,721	4,823	9%	2,820	5%
30 GALLATIN	19,063	18,538	13,912	525	3%	4,626	33%
31 GREENE	19,172	19,199	19,405	(27)	0%	(206)	-1%
32 GRUNDY	127,050	147,975	127,977	(20,925)	-14%	19,998	16%
33 HAMILTON	21,769	12,385	14,466	9,384	76%	(2,081)	-14%
34 HANCOCK	45,375	36,217	35,388	9,158	25%	829	2%
35 HARDIN	17,625	5,506	3,849	12,119	220%	1,657	43%
36 HENDERSON	17,420	12,345	9,619	5,075	41%	2,726	28%
37 HENRY	132,091	109,031	92,895	23,060	21%	16,136	17%
38 IROQUIOS	102,667	93,492	83,431	9,175	10%	10,061	12%
39 JACKSON	138,063	115,204	115,259	22,859	20%	(55)	0%
40 JASPER	19,708	28,092	24,587	(8,384)	-30%	3,505	14%
41 JEFFERSON	70,368	61,987	68,348	8,381	14%	13,639	28%
42 JERSEY	117,413	100,356	69,194	17,057	17%	31,162	45%
43 JODAVIESS	80,060	81,330	83,481	(1,270)	-2%	(2,151)	-3%
44 JOHNSON	45,894	48,287	68,910	(2,393)	-5%	(20,623)	-30%
45 KANE	635,812	708,418	610,771	(72,606)	-10%	97,647	16%
46 KANKAKEE	357,514	288,768	250,563	68,746	24%	38,205	15%
47 KENDALL	139,501	136,962	126,662	2,539	2%	10,300	8%
48 KNOX	109,655	98,361	91,877	11,294	11%	6,484	7%
49 LA SALLE	295,924	227,207	255,744	68,717	30%	(28,537)	-11%
50 LAKE	1,969,820	2,211,881	1,727,621	(242,061)	-11%	484,260	28%
51 LAWRENCE	28,995	27,495	34,383	1,500	5%	(6,888)	-20%

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY (Not Examined)**  
For the years ended June 30,

COUNTY	2008	2007	2006	FY07 to 08		FY06 to 07	
				<u>Increase (Decrease)</u>		<u>Increase (Decrease)</u>	
				Amount	Percentage	Amount	Percentage
52 LEE	103,717	104,144	119,439	(427)	0%	(15,295)	-13%
53 LIVINGSTON	129,418	120,582	130,474	8,836	7%	(9,892)	-8%
54 LOGAN	50,547	54,908	52,041	(4,361)	-8%	2,867	6%
55 MACON	158,929	145,133	134,167	13,796	10%	10,966	8%
56 MACOUPIN	168,140	133,389	126,959	34,751	26%	6,430	5%
57 MADISON	404,655	380,675	302,090	23,980	6%	78,585	26%
58 MARION	97,552	93,299	80,740	4,253	5%	12,559	16%
59 MARSHALL	21,895	15,030	13,707	6,865	46%	1,323	10%
60 MASON	65,575	58,083	56,094	7,492	13%	1,989	4%
61 MASSAC	62,499	46,250	46,012	16,249	35%	238	1%
62 MCDONOUGH	132,253	133,480	110,518	(1,227)	-1%	22,962	21%
63 MCHENRY	1,218,933	1,065,854	909,437	153,079	14%	156,417	17%
64 MCLEAN	532,417	546,166	440,937	(13,749)	-3%	105,229	24%
65 MENARD	39,161	35,008	31,594	4,153	12%	3,414	11%
66 MERCER	47,469	38,466	23,362	9,003	23%	15,104	65%
67 MONROE	70,081	64,709	64,374	5,372	8%	335	1%
68 MONTGOMERY	183,589	186,054	164,133	(2,465)	-1%	21,921	13%
69 MORGAN	75,742	61,602	57,783	14,140	23%	3,819	7%
70 MOULTRIE	39,992	39,246	36,574	746	2%	2,672	7%
71 OGLE	159,821	151,603	138,499	8,218	5%	13,104	9%
72 PEORIA	237,671	264,549	262,882	(26,878)	-10%	1,667	1%
73 PERRY	47,693	38,743	39,962	8,950	23%	(1,219)	-3%
74 PIATT	29,564	35,448	30,362	(5,884)	-17%	5,086	17%
75 PIKE	101,751	106,142	80,592	(4,391)	-4%	25,550	32%
76 POPE	9,581	9,780	11,234	(199)	-2%	(1,454)	-13%
77 PULASKI	80,248	65,120	61,371	15,128	23%	3,749	6%
78 PUTNAM	9,122	7,668	9,689	1,454	19%	(2,021)	-21%
79 RANDOLPH	94,634	92,411	80,719	2,223	2%	11,692	14%
80 RICHLAND	30,676	34,453	31,281	(3,777)	-11%	3,172	10%
81 ROCK ISLAND	380,053	368,540	343,707	11,513	3%	24,833	7%
82 SALINE	81,577	66,381	64,334	15,196	23%	2,047	3%
83 SANGAMON	627,623	508,302	466,499	119,321	23%	41,803	9%
84 SCHUYLER	40,511	38,517	28,915	1,994	5%	9,602	33%
85 SCOTT	7,147	6,031	4,911	1,116	19%	1,120	23%
86 SHELBY	46,895	74,194	53,857	(27,299)	-37%	20,337	38%
87 ST CLAIR	391,039	342,764	338,201	48,275	14%	4,563	1%
88 STARK	10,322	9,541	9,017	781	8%	524	6%
89 STEPHENSON	142,223	121,088	130,217	21,135	17%	(9,129)	-7%
90 TAZEWELL	450,659	436,994	325,325	13,665	3%	111,669	34%
91 UNION	66,565	54,845	42,503	11,720	21%	12,342	29%
92 VERMILION	191,060	147,016	134,265	44,044	30%	12,751	9%
93 WABASH	44,294	33,291	22,467	11,003	33%	10,824	48%
94 WARREN	64,201	45,213	37,675	18,988	42%	7,538	20%
95 WASHINGTON	32,806	30,955	29,748	1,851	6%	1,207	4%
96 WAYNE	45,600	44,417	34,037	1,183	3%	10,380	30%
97 WHITE	53,680	62,771	66,647	(9,091)	-14%	(3,876)	-6%
98 WHITESIDE	157,644	159,533	148,483	(1,889)	-1%	11,050	7%
99 WILL	1,716,455	1,423,594	1,028,029	292,861	21%	395,565	38%
100 WILLIAMSON	224,770	191,239	141,693	33,531	18%	49,546	35%
101 WINNEBAGO	879,760	865,248	589,760	14,512	2%	275,488	47%
102 WOODFORD	118,375	89,140	84,834	29,235	33%	4,306	5%
*Difference	-	-	(18)	-	0%	18	-100%
<b>TOTAL</b>	<b>\$21,193,118</b>	<b>\$ 19,639,960</b>	<b>\$ 17,105,122</b>	<b>\$ 1,553,158</b>	<b>8%</b>	<b>\$ 2,534,838</b>	<b>15%</b>

\* The FY06 difference is attributable to rounding and the formula used in dividing the receipt amounts between the recipients of the funds.

\*\* In FY06, traffic charges in Cook County were allocated across the respective districts.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

Explanations of significant variations in expenditures (fluctuations of 20% or more and \$5,000) for the two years ended June 30, 2008 are presented below:

	<u>2008</u>	<u>FISCAL YEAR</u>	<u>2007</u>	<u>2006</u>
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**Law Enforcement Camera Grant Fund-0356**

Video Camera Grants	\$ 78,980	(A)	\$ -	\$ -
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(A) The increase was due to FY08 being the first year for the grant.

**Police Training Board Services Fund-0517**

For Payment of and/or Services Related to Law Enforcement Training	\$ 78		\$ 700	(B)	\$ 9,121
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(B) The decrease was due to decreased activity in the intern program.

**Traffic and Criminal Conviction Surcharge Fund-0879**

State Contributions to State Employees' Retirement System	\$ 180,787	(C)	\$ 127,341	(C)	\$ 84,567
Contractual Services	283,930	(D)	219,247	(D)	300,404
Travel	43,411	(E)	29,207		29,998
Equipment	5,306	(F)	16,675	(F)	-
Electronic Data Processing	74,232		77,274	(G)	41,616
Telecommunications	34,700	(H)	46,646	(H)	29,491
Operation of Automotive Equipment	33,477	(I)	25,001		26,476

(C) The increase was due to an increase in the employer retirement rate from 7.792% in FY06 to 11.525% in FY07 and a further increase to 16.561% in FY08.

(D) The increase in FY08 and decreased expenditures in FY07 was mainly due to the Board making \$50,000 in property lease payments from Fund 635 in FY07.

(E) The increase in FY08 was due to travel costs related to administration of comprehensive examinations by other staff due to field representative vacancies.

(F) The increase in FY07 and subsequent decrease in FY08 was due to the purchase of a new vehicle totaling \$16,675 in FY07.

(G) The increase in FY07 was due to payments made under two contracts for the Board's website design and application programs.

(H) The increase in FY07 and subsequent decrease in FY08 was due to the Board purchasing a video conferencing system in FY07.

(I) The increase in FY08 was due to a single repair invoice due to a vehicle accident.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

(CONTINUED)

	<u>FISCAL YEAR</u>			
	<u>2008</u>		<u>2007</u>	<u>2006</u>
<b><u>Federal Projects Fund-0923</u></b>				
Underage Drinking	\$ -		\$ -	(N) \$ 17,752
IEMA-FY05 Federal Homeland Security	-	(J)	279,239	(O) 102,600
Police Corps Training	-		-	(N) 76,631
IEMA-Homeland Security Grant FY06	145,673	(K)	231,512	(K) -
Homeland Security Part I	-		-	(N) 37,040
Homeland Security Part II	-		-	(N) 127,213
Police Corps Scholarship Program	-		-	(N) 161,461
Federal Homeland Security 2004	-		-	(N) 167,685
Homeland Security Grant FY07	135,865	(L)	-	-
Refunds of Federal Funds	14,947	(M)	-	-

- (J) The decrease in FY08 was due to the grant ending in FY07.
- (K) The increase in FY07 was due to the grant beginning in FY06, but it was too late in FY06 to start programmatic activities, so expenditures were made in FY07. The decrease in FY08 was due to FY08 being the final year for federal funding.
- (L) The increase was due to FY08 being the first year the Board received grant funds.
- (M) The increase was due to a refund for an ICJIA grant.
- (N) The decrease was due to the grant ending in FY06.
- (O) The increase was due to more federal funded training in FY07 expenditures in conjunction with the interagency agreement with Western Illinois University.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2008

The following is a summary of explanations for significant variations in receipts received by the Board for fiscal year ended June 30, 2007 as compared to the fiscal year ended June 30, 2006 and for fiscal year ended June 30, 2008 as compared to the fiscal year ended June 30, 2007. Included are explanations for variances to the funds greater than \$5,000 and 20%. The Board's receipts are presented in the "Comparative Schedule of Cash Receipts."

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2008 AND 2007**

**Federal Projects Fund - 0923**

Underage Drinking

The decrease of \$5,672 (-100%) was due to this program ending in FY06. This was a federal fiscal year 2006 receipt to close out the program.

IEMA Federal Homeland Security Grant

The \$248,823 increase (89.46%) was due to a significant portion of FY07 activity occurring late in FY07 resulting in FY08 receipts.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2007 AND 2006**

**Police Training Board Services Fund-0517**

Licenses and Fees

The decrease of \$35,916 (-100%) was a result of this program coming to an end in FY06.

**Federal Projects Fund - 0923**

Police Corps Training

The decrease of \$121,074 (-100%) was due to this program ending on January 31, 2006.

ICJIA Grant

The decrease of \$20,219 (-100%) was due to the program ending. The \$5,672 received in FY06 was a deposit made to close out this grant.

Underage Drinking

The decrease of \$20,029 (-77.92%) was due to the grant ending in FY06.

IEMA Homeland Security Grant

The decrease of \$222,781 (-44.48%) was due to the Board having four Federal Homeland Security Grants operating simultaneously in FY06. In FY07, the Board had two Federal grants that were significantly less than the prior year amounts.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

Explanations of significant variations in lapse spending of 20% or more for the two years ended June 30, 2008 are presented below:

	<u>FISCAL YEAR</u>	
	<u>2008</u>	<u>2007</u>
<b><u>Law Enforcement Camera Grant Fund-0356</u></b>		
Video Camera Grants	\$ 78,980 (A)	\$ -
<b><u>Traffic and Criminal Conviction Surcharge Fund-879</u></b>		
Printing	\$ -	\$ 1,929 (E)
Equipment	5,306 (B)	
Electronic Data Processing	-	17,758 (F)
Telecommunications	-	14,661 (G)
Operation of Automotive Equipment	-	5,659 (H)
For payment of and/or Reimbursement of Training and Training Services	5,512,130 (C)	5,711,885 (C)
<b><u>Federal Projects Fund-0923</u></b>		
IEMA Homeland Security Grant	\$ -	\$ 276,238 (D)
Homeland Security Grant FY07	30,827 (D)	-

- (A) The expenditures were submitted by units of local governments late in the year, therefore the Board processed the expenditures during the lapse period.
- (B) The invoice for an electronic postage machine purchased during the fiscal year was not received until the lapse period.
- (C) The Board reimburses basic law enforcement and county corrections training in the lapse period.
- (D) The expenditures were held until receipts from the Illinois Emergency Management Agency were received in the lapse period.
- (E) The Task Force Report on Electro Muscular Disruption Technology was submitted for printing in late June, and was not invoiced and paid until the lapse period.
- (F) Invoices for professional services related to the Boards website were not received and paid until the lapse period.
- (G) An invoice for video conferencing system was paid in the lapse period.
- (H) Invoices for automobile repair and maintenance were processed during the lapse period after a transfer was made.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF OPERATIONS

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

The Illinois Law Enforcement Training and Standards Board (Board) was created by the Illinois Police Training Act (50 ILCS 705/1 et seq.). Board members serve without compensation.

The Board members at June 30, 2008 were as follows:

Statutory Members

Lisa Madigan, Attorney General  
Jody P. Weis, Superintendent, Chicago Police Department  
Thomas Dart, Cook County Sheriff  
Karen E. Spangenberg, Special Agent-in-Charge, FBI  
Judy Erwin, Executive Director, Illinois Board of Higher Education  
Krystal L. Fitzpatrick, Director, Police Training Institute  
Larry G. Trent, Director, Department of State Police  
Roger E. Walker, Jr., Director, Illinois Department of Corrections

Appointed Members

Ted J. Street, Chairman  
Mearl J. Justus, Vice Chairman  
Timothy J. Davlin  
Bennett W. Dickmann  
Brent A. Fischer  
G. Nick Graff  
Robert J. Hogan  
Valier L. Salmons  
John H. Schlaf  
H. Richard Watson

The Board is required by statute (50 ILCS 705/4) to hold at least four Board meetings each year. The Board meetings were held at various locations including Chicago, Bloomington, Galena, Springfield, and Collinsville during FY07 and FY08. The quarterly meetings are held outside of Springfield to allow local law enforcement personnel an opportunity to attend meetings and be involved in Board discussions.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF OPERATIONS**

Agency Functions

The Board has the following powers and duties:

- To encourage and aid municipalities, counties, park districts, State controlled universities, colleges, and public community colleges, and other local governmental agencies of this State and participating State agencies in their efforts to raise the level of law enforcement by upgrading and maintaining a high level of training and standards for law enforcement executives and officers, county corrections officers, sheriffs, county coroners, and law enforcement support personnel.
- To ensure the required participation of the pertinent local governmental units in the programs established under the Illinois Police Training Act, to encourage the voluntary participation of other local governmental units and participating State agencies, to set standards, develop and provide quality training and education, and to aid in the establishment of adequate training facilities.
- To select and certify schools within the State of Illinois for the purpose of providing basic training for probationary police officers, probationary county corrections officers, and court security officers and of providing advanced or in-service training for permanent police officers or permanent county corrections officers, which schools may be either publicly or privately owned and operated.
- To require local governmental units to furnish such reports and information as the Board deems necessary to fully implement the Illinois Police Training Act.
- To provide appropriate certifications to those probationary officers who successfully complete the prescribed minimum standard basic training course.
- To provide standards and training which enhance law enforcement's ability to readily and quickly adapt to our rapidly changing society and which can lead to public recognition of law enforcement as a profession.
- To promulgate standards for the selection and training of employees of law enforcement agencies both at the entry and advanced level so as to improve their training and performance, and to establish their qualification to be certified and licensed in the State of Illinois according to the standards and rules of the Board and the requirements of the Act; which standards shall establish mandatory, minimum requirements pertaining to the lack of a criminal history background; and the establishment of standards applicable to education, mental, moral, ethical, and physical skills and qualities.
- To establish, evaluate and improve curricula, to require adequate preparation for instructors, to certify qualified instructors, and to certify academy and other facilities acceptable for delivering such training.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF OPERATIONS**

Agency Functions, continued

- To conduct research and evaluation needed to develop and improve the Board’s standards and training based upon objective knowledge and the performance needs required, insofar as funds and practicality permit.
- To determine and secure agency and individual compliance with the Act, and all associated administrative standards, policies, rules and regulations.
- To provide financial aid as is authorized by the Governor and the General Assembly to Board-approved entities, forever considering the impact upon both quality and improvement, Statewide uniformity and accessibility, cost effectiveness, and other legislative requirements.

Agency Planning

The Board has established a strategic plan to address its mission to provide standards and training that enhance law enforcement’s ability to readily adapt to our rapidly changing society. The plan includes improving selection and training standards for law enforcement employees, establishing, evaluating and improving curricula and required objectives for instructors and training academies, and renewing and reforming programs.

**AVERAGE NUMBER OF EMPLOYEES**

The following table, prepared from Board records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

<u>Division</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Executive Director	1	1	1
Technical (Legal) Advisor	1	1	1
Specialist	4	5	6
Administrative and Clerical	14	14	15
Total average full-time employees	<u>20</u>	<u>21</u>	<u>23</u>

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF OPERATIONS

**INTERAGENCY AGREEMENTS**

Illinois Department of Transportation (IDOT) Agreements:

The Board had an interagency agreement with IDOT during FY07 and FY08 to provide traffic safety-related training for law enforcement officers on a statewide basis. The objectives of this training were to reduce motor vehicle crashes by enhancing the attitudes, abilities, and skills of police officers in performing their traffic enforcement duties.

The Board had another interagency agreement with IDOT for FY07 and FY08 in which funds were provided to continue the offering of DUI Law Enforcement Training for officers. The objective of the training was to reduce statewide traffic accidents by improving traffic enforcement methods and techniques, with an emphasis on total law enforcement efforts.

Western Illinois University (WIU) Agreements:

The Board and Western Illinois University entered into five interagency agreement for the two periods FY07 and FY08. Pursuant to two of the agreements, WIU agreed to operate the Executive Institute including administrative and programming services which provides executive level training for the Illinois Law Enforcement Executives. The two parties agreed to an estimated amount for expenses related to the services and indirect costs. Additional funding was paid to WIU as needed and approved by the Executive Director.

One interagency agreement was agreed upon by the Board and WIU for the purpose of WIU operating the Media Resource Center. The Board paid an agreed amount for the services provided and additional funds were provided and paid to WIU as needed and approved by the Executive Director.

The other two interagency agreements were created and agreed upon in which WIU is responsible for performing grant activities in conjunction with the Board's interagency agreement with the Illinois Emergency Management Agency (IEMA) for Homeland Security. A determined amount was agreed upon and paid for the services performed, which is the amount determined to be paid in the IEMA agreement.

Illinois Emergency Management Agency (IEMA) Agreements:

The Board had interagency agreements with the Illinois Emergency Management Agency during FY07 and FY08. Funds were provided under the Homeland Security Grant Program to create and operate a planning and terrorism awareness function for law enforcement officials. Western Illinois University is responsible for carrying out these services under another interagency agreement.

Attorney General Agreements:

Interagency agreements for FY07 and FY08 were created between the Board and the Office of the Attorney General. Under the agreement, the Attorney General's Office was paid by the Board an

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF OPERATIONS

**INTERAGENCY AGREEMENTS, continued**

agreed upon amount each Fiscal Year to operate the Computer Crime Institute. The Institute's purpose is to train and educate individuals in law enforcement about computer crime.

University of Illinois Agreement:

The interagency agreement between the Board and the University of Illinois requires the University to perform Training Services as defined in the Illinois Police Training Act (50 ILCS 705/1 et seq.) These services include but are not limited to, conducting an analysis of the Board's Pursuit Driving data, preparing the statutorily mandated report for the Board, and preparing any necessary recommendations for the Board's various training curriculums. The Board agreed to increase the original amount agreed upon to handle the overflow of lodging for enrollment in the basic training course at the request of the University.

**SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)**

Law Enforcement Training is the main program administered by the Board. The Board fully reimbursed eligible academy expenses (tuition, lodging, travel, training materials) at 100% of the statutorily maximum amount for all eligible officers during fiscal years 2006 and 2008 and 95% of the statutorily maximum amount in fiscal year 2007.

	2008	June 30, 2007	2006
Law Enforcement Officers completing mandated basic training	1,337	1,485	1,644
County Corrections Officers completing mandated basic training	506	665	766
Public Safety Personnel trained utilizing in-service training delivery system	43,202	42,190	42,442
Reimbursement cost per Law Enforcement Officer trained	\$3,045	\$2,891	\$2,863
Reimbursement cost per County Corrections Officer trained	\$1,968	\$1,617	\$1,419
Cost per training man-hour for in-service training delivery program	\$8.32	\$7.82	\$8.01