



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

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

Release Date: June 27, 2013

Summary of Findings:

Total this audit:	5
Total last audit:	9
Repeated from last audit:	3

SYNOPSIS

- Controls over equipment and related records need to be improved.
- Controls over employee attendance and related records were inadequate.

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

**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012**

EXPENDITURE STATISTICS	2012	2011	2010
Total Expenditures.....	\$ 12,886,498	\$ 12,021,586	\$ 11,921,985
OPERATIONS TOTAL.....	\$ 3,113,152	\$ 2,738,395	\$ 2,578,861
% of Total Expenditures.....	24.2%	22.8%	21.6%
Personal Services.....	\$ 1,273,287	\$ 1,137,443	\$ 1,124,258
Other Payroll Costs (FICA, Retirement).....	861,141	696,779	651,050
All Other Operating Expenditures.....	978,724	904,173	803,553
AWARDS AND GRANTS.....	\$ 9,773,346	\$ 9,283,191	\$ 9,343,124
% of Total Expenditures.....	75.8%	77.2%	78.4%
Total Receipts.....	\$ 19,126,906	\$ 19,737,131	\$ 20,349,556
Average Number of Employees.....	18	18	18

SELECTED ACTIVITY MEASURES (not examined)	2012	2011	2010
Law Enforcement Officers completing mandated basic training.....	592	545	658
County Corrections Officers completing mandated basic training.....	471	473	276
Public Safety Personnel trained utilizing in-service training delivery system.....	47,209	48,925	42,840

AGENCY DIRECTOR	
During Examination Period:	Mr. Kevin T. McClain
Currently:	Mr. Kevin T. McClain

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NEED TO IMPROVE CONTROLS OVER EQUIPMENT
AND RELATED RECORDS**

The Board did not maintain sufficient controls over its equipment and related records. During testing, we noted the following:

Equipment additions and deletions recorded 150 to 661 days late

- For 30 of 30 (100%) equipment additions and deletions tested, totaling \$53,495, the Board adjusted its property records from 150 to 661 days late.
- Eighteen of 120 (15%) equipment items tested were located in a different geographical location than reported on the property listing.

Equipment items were not tagged

- Four of 60 (7%) equipment items selected for testing, totaling \$3,264, did not have a property tag. In addition, one of 60 (2%) equipment items selected for testing, totaling \$1,976, could not be located.
- One of 60 (2%) equipment items selected for testing was not properly included in the annual DCMS property certification filed during Fiscal Year 2012.

Equipment recorded at the incorrect values

- The Board recorded 23 equipment items on its property control system at the incorrect values. The Board received these items from DCMS surplus, all with \$0 recorded values; however, the Board tagged them and recorded the items with a value of \$99 each. (Finding 1, pages 9-10)

We recommended the Board establish controls over property reporting and implement procedures to ensure the property control records are adjusted timely for equipment transactions with the proper location and amount. We also recommended the Board ensure equipment items are properly tagged, and equipment items with a purchase price of \$500 or more are included on the Annual Inventory Certification filed with DCMS.

Board agrees with auditors

Board officials agreed with the recommendation.

**NEED TO IMPROVE CONTROLS OVER EMPLOYEE
ATTENDANCE**

The Board did not exercise adequate controls over employee attendance.

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

Leave slips not submitted timely

- Three of six (50%) employees tested did not submit leave slips timely or in advance. In 15 separate instances, leave slips were submitted from five to 41 days late.

Leave slips not approved by a supervisor

- Two of six (33%) employees tested did not have leave requests properly approved by a supervisor.

Timesheets did not agree with Board records

- Three of six (50%) employees tested had time sheets that did not agree with leave requests, daily sign-out sheets, and timekeeping system.

Timesheets were not submitted as required

- Three of six (50%) employees tested did not submit bi-monthly time sheets as required. One employee did not submit two time sheets, a second employee did not submit three time sheets, and a third employee did not submit any time sheets during the six months tested. (Finding 12-2, pages 11-12) **This finding was first reported in 2008.**

We recommended the Board implement the necessary controls in order to maintain accurate and daily attendance records in compliance with the Illinois Administrative Code. Specifically, we recommended the Board ensure employee attendance records are correct, complete, properly approved and reconciled with leave requests. Further, we recommended the Board ensure employees submit leave slips in advance or as timely as possible. In addition, we recommended the Board adjust the timekeeping system for any errors noted.

Board agrees with auditors

Board officials agreed with our recommendation. (For the previous Board response, see Digest Footnote #1)

OTHER FINDINGS

The remaining findings pertain to voucher processing, Identity Protection Act, and performance appraisals. We will review the Board's progress towards the implementation of our recommendations in our next engagement.

AUDITOR'S OPINION

We conducted a compliance examination of the Board as required by the Illinois State Auditing Act. We have not audited any financial statements of the Board for the purpose of expressing an opinion because the Board does not, nor is it required to, prepare financial statements.



WILLIAM G. HOLLAND
Auditor General

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AUDITORS ASSIGNED

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

DIGEST FOOTNOTES

#1 – INADEQUATE CONTROL OVER EMPLOYEE ATTENDANCE – Previous Board Response

The Board accepts the recommendation. Electronic time and attendance recordkeeping methods of other state agencies have been researched. Presently, the Board is testing a second such method (the first was not compatible with the Board's IT environment). The three employees noted have been reminded of the importance of timely and accurate attendance records. Furthermore, the Deputy Director has issued an agency-wide e-mail re-emphasizing the need for timesheet accuracy and compliance, including time off/leave requests.