

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

For the Two Years Ended June 30, 2018

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

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

Executive Director	Mr. Brent Fischer
Deputy Director of Field Operations (New Position as of 05/06/2017)	Mr. Patrick Connolly
Deputy Director	Mr. Eric Pingolt
Chief Fiscal Officer (01/07/19 – Present)	Ms. Denise Matthew
Chief Fiscal Officer (01/01/19 – 01/06/19)	Vacant
Chief Fiscal Officer (07/01/16 – 12/31/18)	Mr. John Krein
Chief Legal Counsel	Mr. John Keigher
Manager of Operations and Special Projects	Ms. Jennifer Wooldridge

The Board's office is located at:

4500 South Sixth Street Road, Room 173  
Springfield, Illinois 62703



# Illinois Law Enforcement Training and Standards Board

JB Pritzker, Governor  
Brent Fischer, Executive Director

Phone: 217/782-4540  
Fax: 217/524-5350  
TDD: 866-740-3933

## STATE COMPLIANCE EXAMINATION MANAGEMENT ASSERTION LETTER

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash Street  
Springfield, Illinois 62703

December 10, 2019

Auditor General Mautino:

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 Illinois Law Enforcement Training and Standards Board. 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 Illinois Law Enforcement Training and Standards Board's compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2017, the Illinois Law Enforcement Training and Standards Board has materially complied with the assertions below.

- A. The 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 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 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 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 Illinois Law Enforcement Training and Standards Board on behalf of the State or held in trust by the 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.

Yours truly,

Illinois Law Enforcement Training and Standards Board

**SIGNED ORIGINAL ON FILE**

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Mr. Brent Fischer, Executive Director

**SIGNED ORIGINAL ON FILE**

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Mrs. Denise Matthew, Chief Fiscal Officer

**SIGNED ORIGINAL ON FILE**

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Mr. John Keigher, Chief Legal Counsel

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**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.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a qualified opinion on compliance and identifies material weaknesses in internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	9	7
Repeated findings	6	4
Prior recommendations implemented or not repeated	1	3

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2018-001	11	Receipt Processing Weaknesses	Material Weakness and Material Noncompliance
2018-002	14	Insufficient Controls over Equipment	Material Weakness and Material Noncompliance
2018-003	18	Voucher Processing Weaknesses	Material Weakness and Material Noncompliance
2018-004	22	Inadequate Controls over Reconciliations	Material Weakness and Material Noncompliance

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2018-005	25	Inadequate Controls over Petty Cash	Material Weakness and Material Noncompliance
2018-006	27	Inadequate Controls over Contracts	Material Weakness and Material Noncompliance
2018-007	29	Inadequate Controls over Telecommunications Devices	Material Weakness and Material Noncompliance
2018-008	31	Inadequate Controls over Vehicles and Driver Certifications	Significant Deficiency and Noncompliance
2018-009	34	Unsecured Confidential Information Transmitted Over the Internet	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	36	Mobile Team Unit Administrative Weaknesses
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**EXIT CONFERENCE**

The Board waived an exit conference in a correspondence from Ellen Petty, Confidential Secretary to the Executive Director, on December 9, 2019.

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OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

We have examined the State of Illinois, 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, 2018. 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, Illinois Law Enforcement Training and Standards Board's compliance based on our examination.

- A. The State of Illinois, 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, 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, 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, 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 other negotiable securities or similar assets handled by the State of Illinois, Illinois Law Enforcement Training and Standards Board on behalf of the State or held in trust by the State of Illinois, 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.

Our examination was conducted 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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Illinois Law Enforcement Training and Standards Board complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Illinois Law Enforcement Training and Standards Board complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Illinois Law Enforcement Training and Standards Board's compliance with specified requirements.

Our examination disclosed the following material noncompliance with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. As described in items 2018-001 and 2018-004 in the accompanying schedule of findings, the State of Illinois, Illinois Law Enforcement Training and Standards Board did not comply with applicable laws and regulations concerning the collection of State revenues and receipts and did not ensure the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law. Further, as described in items 2018-002, 2018-003, 2018-004, 2018-006, and 2018-007, the State of Illinois, 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. Finally, as described in item 2018-005, the State of Illinois, Illinois Law Enforcement Training and Standards Board did not comply with requirements that money or negotiable securities or similar assets handled by the State of Illinois, Illinois Law Enforcement Training and Standards Board on behalf of the State were properly and legally administered and the accounting and recordkeeping related thereto was proper, accurate, and in accordance with law. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, 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 material noncompliance described in the preceding paragraph, the State of Illinois, Illinois Law Enforcement Training and Standards Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. However, the results of our procedures disclosed other instances of noncompliance with the requirements, 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 items 2018-008 and 2018-009.

The State of Illinois, Illinois Law Enforcement Training and Standards Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Illinois Law Enforcement Training and Standards Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **Internal Control**

Management of the State of Illinois, 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, Illinois Law Enforcement Training and Standards Board's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances 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, 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, 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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance

described in the accompanying schedule of findings as items 2018-001 through 2018-007 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-008 and 2018-009 to be significant deficiencies.

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

The State of Illinois, Illinois Law Enforcement Training and Standards Board's responses to the internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Illinois Law Enforcement Training and Standards Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **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 for the years ended June 30, 2018, and June 30, 2017, in Schedules 1 through 5 and the Analysis of Operations Section 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 June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information. As reported in Finding 2018-003 and Finding 2018-004, we were not able to determine whether the State of Illinois, Illinois Law Enforcement Training and Standards Board's expenditure records and reconciliations at June 30, 2018, and June 30, 2017, were complete and appropriately reported. Therefore, we were unable to conclude Schedules 1 through 3 were complete. Furthermore, as reported in Finding 2018-002, the State of Illinois, Law Enforcement Training and Standards Board did not maintain adequate control over its property. Therefore, we were unable to conclude Schedule 4 was complete and appropriately reported. Finally, as discussed in Finding 2018-001 and 2018-004, we were not able to determine whether the State of Illinois, Illinois Law Enforcement Training and Standards Board's cash receipt records were complete and accurately reported. Therefore, we were unable to determine Schedule 5 was complete and accurately reported.

We have not applied procedures to the June 30, 2016 accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
December 10, 2019

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-001. **FINDING** (Receipt Processing Weaknesses)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its receipts processing and related fiscal records.

During testing, we noted the following issues with the Board's receipts processing procedures and records:

- The Board personnel responsible for the receipts process were unable to provide a detailed description of the process utilized for creating and filing *Receipt Deposit Transmittals* (Form C-64s) (RDTs).
- The Board personnel responsible for the receipt processing were unaware of the process utilized for recording RDTs.
- The Board personnel responsible for the receipt processing were unable to provide a listing of receipts for either Fiscal Year 2017 or Fiscal Year 2018.
- The Board personnel responsible for the receipts process were unable to provide a detailed description of the process utilized for reconciling Board records to the *Monthly Revenue Status* (SB04) reports prepared by the Office of the State Comptroller (Comptroller).

Due to these conditions, we were unable to conclude whether the Board's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's receipts.

*Even given the population limitations noted above which hindered our ability to conclude whether selected samples were representative of the population as a whole, we performed the following tests:*

During testing of six RDTs, totaling \$119,601, we noted the following:

- Two (33%) RDTs, totaling \$8,250, were processed with incorrect account codes.

The Statewide Accounting Management System (SAMS) (Procedure 25.20.10) requires the Board to input the correct receipt account code from the State's chart of accounts in SAMS (Exhibit 25.50.10-A).

- For one (17%) RDT, totaling \$5,350, the Board did not provide supporting

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-001. **FINDING** (Receipt Processing Weaknesses) – Continued

documentation. As a result, the timeliness of deposit and the accuracy of the related RDT could not be determined.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Board to keep proper books with a detailed itemized accounting of all moneys showing the date of receipt. Further, the Act requires the Board deposit receipts collected into the State Treasury within a specific number of business days, depending on the value of cash receipts on hand.

- Two (33%) RDTs, totaling \$8,250, were remitted to the Comptroller between 30 and 82 days late.

SAMS (Procedure 25.20.10) requires the Board to prepare a RDT with either a State Treasurer's Draft or other acceptable remittance to order moneys deposited into the State Treasury. Good cash management controls include expediting the deposit of cash receipts into the State Treasury to speed the payment of State obligations. For testing purposes, we determined no more than 30 days to be an appropriate amount of time to submit an RDT.

Board officials indicated these issues were caused by key employee turnover. In the prior examination, Board officials attributed receipt processing weaknesses to a position vacancy and oversight.

Due to these conditions, we were unable to conclude the Board's *Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller* on page 45 was complete and accurate.

Failure to ensure the Board's receipt records are complete and accurate reduces the overall reliability of the Board's financial reporting. Failure to maintain proper documentation of money received and ensure receipts are deposited timely represents noncompliance with SAMS and the Act. (Finding Code No. 2018-001, 2016-001, 2014-006)

**RECOMMENDATION**

We recommend the Board implement controls to ensure its receipts records are complete and accurate, that it maintains proper documentation of money received, and that it deposits receipts in a timely manner.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2018

2018-001. **FINDING** (Receipt Processing Weaknesses) – Continued

**BOARD RESPONSE**

The Board accepts this finding. The Board recognizes that improvements should have been made in the processing of receipts after the last audit. Management was assured, during periodic meetings, that these changes had been made. However, upon the reassignment of key financial duties, it quickly became apparent that the procedures which management had been assured were in place, were in fact not being followed. The Board's current CFO has already implemented improvements to ensure this finding is not repeated in the future. SB04's will be signed and dated, supporting documents are being maintained, RDTs will be remitted within 30 days, and a spreadsheet is now being used to track and prevent repeats. Segregation of duties have been implemented in this and other areas, as well.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-002. **FINDING** (Insufficient Controls over Equipment)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain sufficient controls over its equipment and related fiscal records.

We noted several deficiencies and weaknesses within the Board's property control process, as noted below:

Segregation of Duties

During testing, we identified that one employee had the authority to perform the following parts of the equipment transaction cycle:

- **Authorization** by reviewing and approving transactions, including having signature authority for all transactions;
- **Custody** by maintaining electronic and physical records, such as the Board's property listing and physically applying property tags to the Board's property items, and submitting expenditures for payment to the Office of the State Comptroller (Comptroller);
- **Recordkeeping** by preparing entries, including recording the movement and disposal of an asset after it is placed in service, and maintaining the Board's internal accounting records; and,
- **Reconciliation** by preparing reconciliations to the Comptroller's records to verify each transaction's validity, proper authorization, and entry into the Board's accounting records.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Property Reporting

During testing, we noted the Board did not maintain detailed supporting documentation for its quarterly *Agency Report of State Property* reports (Form C-15s) filed with the Comptroller. As of June 30, 2017, and June 30, 2018, the Board reported total property of \$304,876 and \$258,653, respectively. Due to the lack of detailed documentation, the following compliance examination procedures could not be performed:

- The property additions, deletions, and net transfers reported on the Board's quarterly Form C-15s submitted to the Comptroller could not be agreed to supporting documentation.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-002. **FINDING** (Insufficient Controls over Equipment) – Continued

- Property additions during the examination period could not be reconciled to the Comptroller’s records reflected on the *Object Expense/Expenditures by Quarter* report (SA02).

Property Records

During testing, we noted the Board maintained two separate property listings during the examination period. One listing was maintained for the purpose of tracking items internally at the Board. The second listing was maintained for the purpose of compiling the quarterly Form C-15 reports submitted to the Comptroller. The listings were unable to be reconciled.

Due to these conditions, we were unable to conclude whether the Board’s population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board’s equipment. In addition, due to these limitations, we were unable to conclude whether the Board’s *Schedule of Changes in State Property* on page 44 was complete and appropriately reported.

***Even given the population limitations noted above which hindered our ability to conclude whether selected samples were representative of the population as a whole, we performed testing on the Board’s annual inventory certifications, its quarterly Form C-15 reports, and a sample of equipment items.***

Annual Inventory Certifications

During testing, we noted the Board did not maintain documentation to demonstrate it filed its annual inventory certifications and discrepancy report with the Department of Central Management Services (CMS) during the examination period.

At the time, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.460(c)) required the Board to provide an annual listing of all equipment items with a value of \$500 or more and equipment subject to theft with a value of less than \$500 to CMS. Effective May 3, 2019, the Code (44 Ill. Admin. Code 5010.460(c)) requires the Board report items with a net value after depreciation of more than \$1,000 to CMS and all items subject to theft. Further, the Code (44 Ill. Admin. Code 5010.460(f)) requires the Board to complete and sign both the “Certification of Inventory” and “Discrepancy Report” and forward the report, with the complete inventory listing, to CMS.

Agency Reports of State Property (Form C-15)

During testing, we noted that for one of eight (13%) quarters, the Board’s beginning

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-002. **FINDING** (Insufficient Controls over Equipment) – Continued

balance of property noted on its quarterly Form C-15 did not agree to the ending balance of the prior quarter's Form C-15.

The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires the Board to enter the previous quarter's balance for equipment when completing its quarterly Form C-15.

Equipment Items

During testing of 120 equipment items, split between a sample of 60 items traced from the Board's property listing and 60 items in service at the Board, we noted the following issues:

- Three of 60 (5%) equipment items selected from the Board's property listing, totaling \$4,427, were unable to be located at the Board.
- Three of 60 (5%) equipment items selected at the Board were unable to be located on the Board's property listing.
- Two of 60 (3%) equipment items selected at the Board had duplicate entries on the Board's property listing.

The State Property Control Act (Act) (30 ILCS 605/4) requires the Board to be accountable for the supervision, control, and inventory of all property under its jurisdiction. Furthermore, the Act (30 ILCS 605/6.02) requires the Board to maintain a permanent record of all items of property under its jurisdiction and control.

- Five of 120 (4%) equipment items, totaling \$4,471, did not have a location listed on the Board's property listing.
- Twenty-three of 120 (19%) equipment items, totaling \$22,670, were found in a different location than indicated on the Board's property listing.
- Nineteen of 120 (16%) equipment items tested did not have a price listed on the Board's property listing.
- One of 120 (1%) equipment items had a physical description that did not match the Board's property listing.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-002. **FINDING** (Insufficient Controls over Equipment) – Continued

SAMS (Procedure 29.10.10) requires the Board to maintain current property records, including the location, cost, and a short description of the asset. Further, the Code (44 Ill. Admin. Code 5010.230) requires the Board to correctly enter each item's location code number, purchase price, and description on its property listing.

Board officials indicated these issues were caused by key employee turnover. During the prior examination, Board officials attributed insufficient controls over equipment to staff oversight caused by a lack of personnel and delays in receiving documentation from CMS.

Due to these conditions, we were unable to conclude the Board's *Schedule of Changes in State Property* on page 44 was complete and accurate.

Failure to exercise adequate control over property, maintain accurate property records, and file reports represents noncompliance with State laws and regulations and increases the risk of loss, misappropriation, and potential for fraud and theft of State property. (Finding Code No. 2018-002, 2016-002, 2014-003, 12-1)

**RECOMMENDATION**

We recommend the Board take action to strengthen its internal controls over recording and reporting its State property and equipment transactions. Furthermore, the Board should implement a corrective action plan to complete a full inventory to identify and correct its accumulated property and equipment errors.

**BOARD RESPONSE**

The Board accepts this finding. The Board recognizes that improvements should have been made in the procedure for keeping complete and accurate inventory records after the last audit. Management was assured, during periodic meetings, that these changes had been made. However, upon the reassignment of key financial duties, it quickly became apparent that the procedures which management had been assured were in place, were in fact not being followed. The Board's current CFO has already implemented improvements to ensure this finding is not repeated in the future. The inventory listing has already been corrected and updated. Director will sign and date all payment vouchers and C-15's. The CFO will no longer have control of or direct access to the inventory log. The log and approvals will be reviewed periodically and documented via email whenever possible.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-003. **FINDING** (Voucher Processing Weaknesses)

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

Non-Payroll Expenditures

During testing of 120 vouchers, we noted the following:

- 11 (9%) vouchers, totaling \$26,849, were approved for payment between 3 and 888 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70(b)) requires the Board 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 receiving the bill.

- Five (4%) vouchers, totaling \$64,470, did not trace to the Board's expenditure records.
- One (1%) voucher, totaling \$45,912, was processed under the wrong vendor.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

- One (1%) voucher, totaling \$3,010, was not mathematically correct.

The State Comptroller Act (15 ILCS 405/9(g)) states that the Board has the principal responsibility for the pre-audit of their encumbrances, expenditures, and other transactions as otherwise required by law. Good internal control over the pre-audit function includes ensuring a vendor's bill is mathematically accurate.

- Two (2%) vouchers, totaling \$4,670, were not supported with vendor invoices.

The State Records Act (5 ILCS 160/8) requires the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to

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2018-003. **FINDING** (Voucher Processing Weaknesses) – Continued

furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board’s activities.

- For one (1%) voucher, totaling \$850, the Board did not provide documentation to support the filing of a State Property Surplus – New Furniture Affidavit with the Department of Central Management Services (CMS).

The State Property Control Act (30 ILCS 605/7a) requires the Board, before purchasing new furniture, check with the Director of CMS if any of the surplus furniture under the Director’s control can be used in place of new furniture. If the Board finds that it is unable to use the surplus property, the Board shall file an affidavit with the Director of CMS prior to any purchase, specifying the types of new furniture to be bought, the quantities of each type of new furniture, the cost per type, and the total cost per category. The affidavit shall also clearly state why the furniture must be purchased new as opposed to obtained from the CMS surplus.

- Three (3%) vouchers, totaling \$3,188, did not utilize the correct detailed object code.

The Statewide Accounting Management System (SAMS) (Procedure 11.10.50) states the purpose of the SAMS detail object code is to report expenditure information at a more refined level within a common object.

**Interest**

- For 11 vouchers from Fiscal Year 2016, totaling \$8,298, which were paid after June 30, 2016, the Board failed to pay interest owed, totaling \$484.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2 (1.05)) states that any bill approved for payment under the Act must be paid within 90 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 90-day period, an interest penalty of 0.033% per day outstanding is applied, until the final payment is made.

Board officials indicated they did not agree with the finding. During the prior examination, Board officials attributed voucher processing weaknesses to human error and insufficient available cash.

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2018-003. **FINDING** (Voucher Processing Weaknesses) – Continued

Due to these conditions, we were unable to conclude the Board's appropriations schedules (Schedule 1, 2, and 3) in this report from pages 39 through 43 were complete and accurate.

Failure to maintain adequate controls over voucher processing increases the risk that errors or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. Further, failure to pay interest represents noncompliance with the Act and could result in unpaid vendors needing to seek payment through the Court of Claims. Finally, failure to consider requisition surplus furniture or complete an affidavit why new furniture must be acquired represents noncompliance with State law and could have resulted in unnecessary costs. (Finding Code No. 2018-003, 2016-003, 2014-004, 12-3, 10-9, 08-13)

**RECOMMENDATION**

We recommend the Board implement controls to ensure compliance with the Code, the Fiscal Control and Internal Auditing Act, the State Comptroller Act, the State Records Act, the State Property Control Act, the State Prompt Payment Act, and SAMS when processing vouchers in order to safeguard State resources and correctly report fiscal information to the Office of the State Comptroller.

We recommend the Board take action to comply with State laws and regulations over its voucher processing function, including:

- reviewing and approving or denying vendor bills within 30 days from receipt;
- ensuring transactions are recorded in the Board's accounting records using the correct detailed object code;
- processing invoices to the correct vendor;
- ensuring vouchers are properly supported and mathematically accurate;
- ensuring a check of available furniture at CMS is made and, if found insufficient for the Board's needs, an affidavit is prepared before purchasing new furniture; and,
- ensuring interest due is paid to vendors.

**BOARD RESPONSE**

The Board partially accepts this finding, with the following notes: The payment processed to the wrong vendor had been double-checked and confirmed as correct

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2018-003. **FINDING** (Voucher Processing Weaknesses) – Continued

directly with the vendor, so efforts had been made to ensure the correct vendor information had been used. This resulted from confusion by a vendor that utilizes two different FEINs. The Board believed that it was exempt from prompt-pay interest due to expenses being paid from its “grant-in-aid” line item. Attempts are still being made to find documentation to back up this belief. In the future, MODs will be filed with related vouchers to alleviate any issues with documentation for future audits.

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2018-004. **FINDING** (Inadequate Controls over Reconciliations)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over reconciliations.

During testing, we noted the following:

- The Board was unable to provide documentation of its monthly expenditure reconciliations to the *Monthly Appropriations Status* (SB01) report prepared by the Office of the State Comptroller (Comptroller). As a result, we were unable to determine whether the Board completed these reconciliations properly and timely.
- The Board's expenditure records did not reconcile to the Comptroller's SB01 reports, resulting in a net difference of \$2,241,549 and \$3,742,572 in Fiscal Year 2017 and Fiscal Year 2018, respectively.
- The Board was unable to provide documentation of its monthly cash receipts reconciliations to the *Monthly Revenue Status* (SB04) report and the monthly *Cash Report* (SB05) prepared by the Comptroller.
- The Board was unable to provide a listing of its cash receipts. As a result, we were unable to reconcile the Board's listing of cash receipts to the Comptroller's SB04 reports.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) notes, "The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied." As such, SAMS (Procedure 11.40.20, Procedure 09.40.30, and Procedure 25.40.20) requires the Board to perform a monthly reconciliation of its unexpended budget authority balance and expenditures to the SB01 and its cash receipts to the SB05 and SB04 to ensure timely detection and correction of errors and to notify the Comptroller of any irreconcilable differences so corrective action can be taken to locate the differences and correct the accounting records.

Further, the Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires the Board to maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and

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2018-004. **FINDING** (Inadequate Controls over Reconciliations) – Continued

misappropriation and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State’s resources.

Finally, the State Records Act (5 ILCS 160/8) requires the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board’s activities.

Board officials indicated these issues were caused by key employee turnover. During the prior examination, Board officials indicated reconciliations were completed without formal documentation.

Due to these conditions, we were unable to conclude Schedules 1, 2, 3, and 5 in this report at pages 39 through 43 and page 45 were complete and accurate.

Failure to ensure reconciliations are timely and accurately prepared and reviewed could result in errors or other irregularities going undetected for a significant period of time, represents noncompliance with SAMS, and hinders compliance with the Act. Failure to maintain documentation of reconciliations represents noncompliance with the State Records Act and impairs the Board’s ability to demonstrate compliance with SAMS. (Finding Code No. 2018-004, 2016-005, 2014-002)

**RECOMMENDATION**

We recommend the Board ensure required reconciliations to the Comptroller’s records are performed, reviewed, and any differences are appropriately handled timely. In addition, the Board should maintain documentation to support the proper completion of these reconciliations.

**BOARD RESPONSE**

The Board accepts this finding. The Board recognizes that improvements should have been made in the documentation of the reconciliation process after the last audit. Management was assured, during periodic meetings, that these changes had been made. However, upon the reassignment of key financial duties, it became apparent that the changes which management had been assured were made, were in fact not being followed. The Board’s current CFO has already implemented improvements to ensure

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2018-004. **FINDING** (Inadequate Controls over Reconciliations) – Continued

this finding is not repeated in the future. SB04's are now reconciled and documented with initials and date of reconciliation.

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2018-005. **FINDING** (Inadequate Controls over Petty Cash)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its petty cash fund.

The Board maintains a petty cash fund of \$100. Records from the Office of the State Comptroller indicate the Board requested reimbursements of \$90 in Fiscal Year 2017 from the State Treasury and did not request any reimbursements in Fiscal Year 2018.

During testing, we noted the following control weaknesses:

- The Board did not segregate duties within its petty cash transaction cycle. We noted the fiscal officer performs all parts of the Board's current transaction cycle, including authorization, custody, recordkeeping, and reconciliation.
- The Board did not reconcile its petty cash records to petty cash on hand on a periodic basis.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Due to these conditions, the accountants were unable to conclude the Board's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's compliance with petty cash laws and regulations.

*Although the population limitations noted above hindered our ability to conclude whether the selected sample was representative of the population as a whole, we selected a sample of two disbursements and two receipts and performed testing:*

- One (50%) voucher for the replenishment of petty cash, totaling \$50, was approved by the petty cash custodian.

The Statewide Accounting Management System (SAMS) (Procedure 09.10.40) requires the voucher for the replenishment of petty cash be made out to the custodian, with approval of the voucher being made by someone other than the custodian of the petty cash fund.

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2018-005. **FINDING** (Inadequate Controls over Petty Cash) – Continued

Board officials indicated these issues were caused by competing priorities. During the prior examination, Board officials attributed the inadequate controls over petty cash to oversight.

Inadequate controls over the petty cash fund represents noncompliance with State laws and regulations, which could result in errors or other irregularities not being detected in the normal course of business. (Finding Code No. 2018-005, 2016-004)

**RECOMMENDATION**

We recommend the Board segregate duties within the petty cash cycle, have an independent person reconcile the petty cash fund periodically, and ensure the custodian of the fund does not approve replenishment vouchers.

**BOARD RESPONSE**

The Board accepts this finding. The new procedure requires that Accountant will maintain physical control of the Petty Cash fund and maintain a dated log of cash in/out, with supporting receipts. Fiscal Officer will do a surprise cash count twice each year to ensure that the cash is accounted for, documenting the date and outcome of the count in writing. The Fiscal Officer will be responsible for replenishing the account.

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**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-006. **FINDING** (Inadequate Controls over Contracts)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over contracts.

During testing, we noted the Board did not maintain detailed supporting documentation for its contracts.

Due to this condition, we were unable to conclude whether the Board's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's contracts.

*Even given the population limitations noted above which hindered our ability to conclude whether selected samples were representative of the population as a whole, we performed the following tests:*

During testing of 12 contracts, we noted the following:

- Two (17%) contracts, totaling \$39,000, were not properly completed, signed, and dated by the Board or the contractor.
- Four (33%) contracts, totaling \$106,500, were signed between 13 and 46 days after the start of the contract term.

The Illinois Procurement Code (30 ILCS 500/20-80(d)) states no voucher may be submitted to the Office of the State Comptroller (Comptroller) for payment unless the contract was reduced to writing before the services were performed.

- Three (25%) contracts, totaling \$58,500, did not result in any services performed or payments made, and thus do not appear to be necessary for the Board's operations.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law.

Board officials indicated these issues were caused by turnover in key personnel and oversight.

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2018-006. **FINDING** (Inadequate Controls over Contracts) – Continued

Failure to maintain adequate control over contracts may expose the State to unnecessary legal risks and could result in unnecessary expenses. (Finding Code No. 2018-006)

**RECOMMENDATION**

We recommend the Board strengthen its controls over contracts to ensure:

- detailed supporting documentation is maintained for all contracts;
- contracts are properly completed, signed, and dated by the Board and the contractors;
- contracts are only effectuated if they are necessary to the Board’s operations; and,
- contracts are signed prior to the start date of the agreement.

**BOARD RESPONSE**

The Board accepts this finding. In the future, the Board will compare our list of contracts with the C-14 and only provide the contracts to the auditors that appear on the C-14. For any contracts signed but not utilized, staff will show support in memo format explaining why they were not necessary. Effective dates of contracts will be the date of last signature, rather than including the effective date in the contract itself. CFO will ensure no payments are made or work done prior to effective date of contracts.

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**SCHEDULE OF FINDINGS**

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2018-007. **FINDING** (Inadequate Controls over Telecommunications Devices)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its telecommunications devices.

During testing, we noted discrepancies in the Board's records for its telecommunications devices. An initial listing provided by the Board stated it maintained six cellular phones issued to employees. During fieldwork, the Board provided a listing of cellular phones which only contained five cellular phones. Additionally, the Board provided a property listing which listed a total of seven cellular phones.

Due to these conditions, we were unable to conclude whether the Board's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's telecommunications devices.

*Even given the population limitations noted above which hindered our ability to conclude whether selected samples were representative of the population as a whole, we performed the following tests:*

- Four of four (100%) cellular phone billing statements selected for testing contained discrepancies between the billing statements and the Board's various phone listings.
- The Board did not maintain documentation to demonstrate the audit of its telecommunications bills during the examination period. The Board incurred expenditures of \$40,756 for telecommunications service during the two years ended June 30, 2018.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation, and that resources are utilized efficiently, effectively, and in compliance with applicable law.

Further, the State Records Act (5 ILCS 160/8) requires the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

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2018-007. **FINDING** (Inadequate Controls over Telecommunications Devices) – Continued

Finally, the Board's *Personnel Manual* (Section 7.4) requires the audit of all telephone bills for verification of legitimacy and accuracy by the supervisor or designee, along with any investigation of discrepancies or noted abuses (such as unidentifiable phone numbers).

Board officials indicated an accurate and complete listing of cellular phones issued to employees was not maintained due to oversight. Additionally, Board officials indicated the audit of telephone bills was not documented due to competing priorities.

Failure to maintain accurate records of telecommunications devices represents noncompliance with State laws and regulations and increases the potential for fraud and theft of State property. Failure to document review of telecommunications bills increases the risk that errors or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. (Finding Code No. 2018-007)

**RECOMMENDATION**

We recommend the Board strengthen controls over its telecommunications devices by maintaining documentation that is sufficiently precise and detailed to support its population of telecommunications devices. Additionally, the Board should document compliance with its *Personnel Manual* by maintaining sufficient documentation to support that it timely reviewed all of its telecommunications bills and rectified any discrepancies.

**BOARD RESPONSE**

The Board accepts this finding. A new telecommunications coordinator has now been appointed and is reviewing phone bills and documenting this by initialing and dating the bills with notes on any discrepancies. An accurate and complete listing of staff-issued cell phones has since been developed and will be updated as needed by the telecommunications coordinator.

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**SCHEDULE OF FINDINGS**

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2018-008. **FINDING** (Inadequate Controls over Vehicles and Driver Certifications)

The Illinois Law Enforcement Training and Standards Board (Board) did not ensure its vehicle reports were accurate and driver certifications were obtained.

**Annual Vehicle Report**

During testing, we noted the Board's annual Fiscal Year 2018 vehicle report for 15 personally-assigned vehicles submitted to the Department of Central Management Services (CMS) was inaccurate. We identified 4 (27%) of the Board's vehicles had discrepancies within each vehicle's reported mileage, which resulted in a net understatement of 19,734 miles.

The Illinois Administrative Code (44 Ill. Admin. Code 5040.340) requires the Board report to CMS annually and when changes occur the name of each employee assigned a vehicle, the vehicle's equipment number and license plate number, the employee's headquarters and residence, and any additional information requested by CMS. Under the Governor's *Policy Regarding Individual Assignment of State Vehicles*, mileage information is also collected to demonstrate commuting miles did not exceed 30% of each vehicle's annual total usage.

**Certifications**

During testing, we noted the following:

- The Board did not maintain documentation supporting its employees with individually-assigned vehicles submitted their annual certifications of licensure and insurance coverage to the Board's Executive Director.

The Illinois Vehicle Code (Code) (625 ILCS 5/7-601(c)) requires each Board employee assigned a State vehicle to certify to the Board's Executive Director each fiscal year during July or within 30 days of receiving a new vehicle assignment, whichever is later, that the employee is duly licensed to drive and either (1) has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business, or (2) the employee has filed a bond with the Secretary of State as proof of financial responsibility in an amount no less than the amount required by Section 7-203 of the Code.

- The Board did not maintain copies of each employee's annual certification of licensure and insurance coverage to the Board's Executive Director for when they use a privately-owned vehicle for State business.

The Code (625 ILCS 5/10-101(b)) requires the Board's employees who operate for

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2018-008. **FINDING** (Inadequate Controls over Vehicles and Driver Certifications) –  
Continued

purposes of State business a vehicle not owned, leased, or controlled by the State to procure insurance in the limit of the amounts of liability not less than the amounts required in Section 7-203 of the Code. In addition, the Board's Personnel Manual (Section 6.3) requires its employees who use their own vehicles on Board business, regardless if they seek mileage reimbursement, to complete a "Certification of License and Automobile Liability Coverage" each year by July 30 and within 90 days after beginning employment with the Board.

Further, the State Records Act (5 ILCS 160/8) requires the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

Board officials indicated the Board's practice is to require each employee to submit a copy of their driver's license and proof of insurance in place of the annual certifications of license and insurance and that the differences in vehicle mileage data were the result of human error. During the prior examination, the Board attributed inadequate controls over vehicle reports to delays in getting data from staff.

Failure to accurately report vehicle information to CMS represents noncompliance with the Illinois Administrative Code and hinders oversight of the State's individually assigned vehicles. Failure to maintain each employee's annual certification of licensure and liability coverage impairs the Board's ability to demonstrate compliance with State law and could expose the State to unnecessary litigation risks. (Finding Code No. 2018-008, 2016-006)

**RECOMMENDATION**

We recommend the Board ensure vehicle data is accurately reported to CMS and employees submit required licensure and liability certifications to the Board's Executive Director.

**BOARD RESPONSE**

The Board partially accepts this finding, with the following notes: The Board did not obtain copies of driver's licenses and liability insurance cards for all staff members within 30 days of initial employment, and obtained updated copies each July for all

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2018-008. **FINDING** (Inadequate Controls over Vehicles and Driver Certifications) –  
Continued

employees. Staff believed maintaining these updated copies served as sufficient proof of valid licensure and insurance coverage without using a “Certification of License and Automobile Liability Coverage” form in addition. In the future, an updated form will be required of all staff members each July, to accompany the copies of their driver’s license and proof of insurance. The mileage discrepancies for the Board’s vehicles were based on a comparison of the mileage logs to the annual vehicle report. However, the Board’s vehicle coordinator utilizes the mileage logs from the monthly gas receipts and WEX bills to prepare the annual vehicle mileage reports. When comparing the mileage from the WEX bills to the annual vehicle mileage reports, the discrepancy did not exist.

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2018-009. **FINDING** (Unsecured Confidential Information Transmitted Over the Internet)

The Illinois Law Enforcement Training and Standards Board (Board) submitted unsecured confidential information over the Internet to the Office of the Auditor General.

Although required to protect personal and confidential information, the Board put such information at the risk of disclosure during the examination. In addition, at the entrance conference and during subsequent communications, our staff informed Board staff about the importance of protecting such information, provided information on encryption resources, and specifically requested that personal information not be sent to our staff in unencrypted emails over the Internet.

Board staff sent multiple unprotected emails to our staff during fieldwork that contained confidential, sensitive, or personally identifiable information. In each case, our staff informed the sender of the infraction, asked the sender to refrain from sending such information in an email, and provided information on the availability of encryption resources.

The Personal Information Protection Act (815 ILCS 530/45(a)) states a data collector that owns or licenses, or maintains or stores but does not own or license, records that contain personal information concerning a State resident shall implement and maintain reasonable security measures to protect those records from unauthorized access, acquisition, destruction, use, modification, or disclosure.

Furthermore, confidential, sensitive, and personally identifiable information collected and maintained by the Board should be adequately secured at all times. As such, it is the Board's responsibility to ensure adequate procedures for safeguarding all confidential information have been established, effectively communicated to all personnel, and continually enforced.

Board officials indicated that this issue was caused by human error.

Failure to ensure compliance with requirements to protect confidential information can lead to such information being compromised. (Finding Code No. 2018-009)

**RECOMMENDATION**

We recommend the Board implement controls to ensure that confidential, sensitive, and personally identifiable information is appropriately encrypted or protected before it is transmitted over the Internet.

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**SCHEDULE OF FINDINGS**

For the Two Years Ended June 30, 2018

2018-009. **FINDING** (Unsecured Confidential Information Transmitted Over the Internet) –  
Continued

**BOARD RESPONSE**

The Board accepts this finding. In the future, Board staff will utilize the listing provided by the auditors of all documents and information considered to be too confidential or sensitive to email. Staff will use password protection on all emailed documents or send them through the state's encrypted email service. Alternatively, for audit documentation and responses, staff will save all documents on a disc or thumb drive and either deliver to the auditors or request that they pick them up from the Board office.

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**PRIOR FINDING NOT REPEATED**  
For the Two Years Ended June 30, 2018

A. **FINDING** (Mobile Team Unit Administrative Weaknesses)

During the prior examination, the Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate control over monitoring and retaining reports from the Mobile Team Units (MTUs).

During the current examination, our testing did not note any instances of inadequate controls over monitoring and retaining reports from the MTUs. (Finding Code No. 2016-007)

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**MANAGEMENT AUDIT FOLLOW-UP**  
For the Two Years Ended June 30, 2018

**USE OF MONEYS APPROPRIATED FROM THE DEATH CERTIFICATE  
SURCHARGE FUND**

The State of Illinois, Office of the Auditor General conducted a management audit of the Illinois Law Enforcement Training and Standards Board's (Board) use of moneys appropriated from the Death Certificate Surcharge Fund during Fiscal Years 2010, 2011, 2012, and 2013. The audit was conducted pursuant to House Resolution Number 383. The audit was released in April 2014 and contained eight recommendations to the Board. As part of the prior year compliance examination, we noted six of eight recommendations were removed from the Board's authority by Public Act 099-0408. Of the remaining two recommendations, one received follow up during the typical procedures of a compliance examination, and the other was implemented as noted below.

**Recommendation #6 – Assessing Homicide Training Needs**

*In order to enhance its ability to identify training needs around the State, the Board should improve its tracking of individuals certified as lead homicide investigators (LHI) including adding the county of those trained and certified as LHIs to its training database.*

**Status – Implemented**

The Board's LHI training is now recorded in an electronic database program, rather than on a spreadsheet, which improved tracking of individuals certified as LHIs.

The Board did not include the county of those trained in the database. However, the Board identifies training needs around the State through surveys conducted by its Mobile Team Units (MTU) with law enforcement agencies in the MTU's respective counties. The MTU's compile the results of these surveys into reports for the Board, which the Board then uses to schedule LHI training based on the specific needs identified in each county.

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COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**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 Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2018
  - Schedule of Appropriations, Expenditures, and Lapse Balances – Fiscal Year 2017
  - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
  
- Analysis of Operations (Not Examined):
  - Agency Functions and Planning Program (Not Examined)
  - Analysis of Significant Variations in Expenditures (Not Examined)
  - Analysis of Significant Variations in Receipts (Not Examined)
  - Analysis of Significant Lapse Period Spending (Not Examined)
  - Budget Impasse Disclosure (Not Examined)
  - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
  - Interest Costs on Fiscal Year 2017 Invoices (Not Examined)
  - Interagency Agreements (Not Examined)
  - Average Number of Employees (Not Examined)
  - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 5. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section and, accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

SEE FINDING 2018-004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
			Expenditures July 1 to September 30	Expenditures September 30		
Public Act 100-0021 FISCAL YEAR 2018	\$ 3,400,000	\$ -	\$ 2,865,219	\$ -	\$ 2,865,219	\$ 534,781
	\$ 3,400,000	\$ -	\$ 2,865,219	\$ -	\$ 2,865,219	\$ 534,781
<b>APPROPRIATED FUNDS</b>						
<b>LAW ENFORCEMENT CAMERA GRANT FUND - 356</b>						
For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles						
Subtotal - Fund 356	\$ 3,400,000	\$ -	\$ 2,865,219	\$ -	\$ 2,865,219	\$ 534,781
<b>POLICE TRAINING BOARD SERVICES FUND - 517</b>						
For Payment of and/or Services Related to Law Enforcement Training						
Subtotal - Fund 517	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>TRAFFIC AND CRIMINAL CONVICTION SURCHARGE FUND - 879</b>						
Personal Services	\$ 2,045,000	\$ 1,856,366	\$ -	\$ -	\$ 1,856,366	\$ 188,634
State Contribution to State Employees' Retirement System	1,104,600	954,925	-	-	954,925	149,675
State Contributions to Social Security	156,500	146,034	353	-	146,387	10,113
Group Insurance	648,000	410,946	-	-	410,946	237,054
Contractual Services	360,820	298,242	22,578	-	320,820	40,000
Travel	46,000	39,005	5,834	-	44,839	1,161
Commodities	11,770	9,504	2,265	-	11,769	1
Printing	840	838	-	-	838	2
Equipment	4,650	2,865	1,776	-	4,641	9
Electronic Data Processing	75,050	64,612	10,436	-	75,048	2
Telecommunications	22,170	18,642	3,518	-	22,160	10
Operations of Automotive Equipment	24,900	19,322	5,569	-	24,891	9
Reimbursement of Training and Training Services	16,000,000	10,956,861	3,135,562	-	14,092,423	1,907,577
Subtotal - Fund 879	\$ 20,500,300	\$ 14,778,162	\$ 3,187,891	\$ -	\$ 17,966,053	\$ 2,534,247
	\$ 20,500,300	\$ 14,778,162	\$ 3,187,891	\$ -	\$ 17,966,053	\$ 2,534,247
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	\$ 24,000,300	\$ 14,778,162	\$ 6,053,110	\$ -	\$ 20,831,272	\$ 3,169,028

Note 1: The Board did not provide documentation it had performed reconciliations and updated expenditure records as required. As a result, expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018 (see Finding 2018-003 and Finding 2018-004 for further details).

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay for all costs incurred prior to July 1, 2018, using its Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 55 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2017 held by the Board which were submitted against its Fiscal Year 2018 appropriation.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAFSED BALANCES**  
Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Through June 30	July 1 to September 30		
SEE FINDING 2018-004					
Public Act 099-0524	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 3,400,000
FISCAL YEAR 2017	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 3,400,000
<b>APPROPRIATED FUNDS</b>					
<b>LAW ENFORCEMENT CAMERA GRANT FUND - 356</b>					
For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles					
Subtotal - Fund 356	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 3,400,000
<b>POLICE TRAINING BOARD SERVICES FUND - 517</b>					
For Payment of and/or Services Related to Law Enforcement Training	\$ 100,000	\$ 12,943	\$ 50	\$ 12,993	\$ 87,007
Subtotal - Fund 517	\$ 100,000	\$ 12,943	\$ 50	\$ 12,993	\$ 87,007
<b>TRAFFIC AND CRIMINAL CONVICTION SURCHARGE FUND - 879</b>					
Personal Services	\$ 2,012,900	\$ 1,646,959	\$ -	\$ 1,646,959	\$ 365,941
State Contribution to State Employees' Retirement System	897,100	732,662	-	732,662	164,438
State Contributions to Social Security	140,200	128,055	1,119	129,174	11,026
Group Insurance	672,000	453,965	-	453,965	218,035
Contractual Services	376,690	278,017	98,672	376,689	1
Travel	40,000	21,709	3,919	25,628	14,372
Commodities	10,580	9,739	834	10,573	7
Printing	5,620	4,022	755	4,777	843
Equipment	1,940	1,932	-	1,932	8
Electronic Data Processing	99,550	78,738	20,803	99,541	9
Telecommunications	18,600	16,971	1,625	18,596	4
Operation of Automotive Equipment	21,520	19,507	2,003	21,510	10
Reimbursement of Training and Training Services	16,000,000	10,626,601	2,581,787	13,208,388	2,791,612
Subtotal - Fund 879	\$ 20,296,700	\$ 14,018,877	\$ 2,711,517	\$ 16,730,394	\$ 3,566,306
TOTAL - ALL APPROPRIATED FUNDS	\$ 23,796,700	\$ 14,031,820	\$ 2,711,567	\$ 16,743,387	\$ 7,053,313

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAFSED BALANCES**  
Appropriations for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

SEE FINDING 2018-004	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
Public Act 099-0524					
FISCAL YEAR 2017					
<b>NON-APPROPRIATED FUNDS</b>					
<u>LAW ENFORCEMENT OFFICERS' TRAINING BOARD FEDERAL PROJECTS FUND - 923</u>					
Homeland Security Grant FY16	142,841	45,136		187,977	
Homeland Security Grant FY17	16,100	2,847		18,947	
Subtotal - Fund 923	\$ 158,941	\$ 47,983		\$ 206,924	
TOTAL - ALL NON-APPROPRIATED FUNDS	\$ 158,941	\$ 47,983		\$ 206,924	
GRAND TOTAL - ALL FUNDS	\$ 14,190,761	\$ 2,759,550		\$ 16,950,311	

- Note 1: The Board did not provide documentation it had performed reconciliations and updated expenditure records as required. As a result, expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017 (see Finding 2018-003 and Finding 2018-004 for further details).
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 55 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board submitted against its Fiscal Year 2017 appropriations.
- Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 55 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

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

	FISCAL YEAR		
	2018	2017	2016
	Public Act 100-0021	Public Act 099-0524	Public Act 099-0491, Public Act 099-0524, & Court-Ordered Expenditures
<b>APPROPRIATED FUNDS</b>			
<b>Law Enforcement Camera Grant Fund - 356</b>			
Appropriations (Net of Transfers)	\$ 3,400,000	\$ 3,400,000	\$ 400,000
Expenditures			
For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles	\$ 2,865,219	\$ -	\$ -
Lapsed Balances	\$ 534,781	\$ 3,400,000	\$ 400,000
<b>Police Training Board Services Fund - 517</b>			
Appropriations (Net of Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
For Payment of and/or Services Related to Law Enforcement Training	\$ -	\$ 12,993	\$ 75,256
Lapsed Balances	\$ 100,000	\$ 87,007	\$ 24,744
<b>Death Certificate Surcharge Fund - 635</b>			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 450,000
Expenditures			
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act	\$ -	\$ -	\$ 83,390
Lapsed Balances	\$ -	\$ -	\$ 366,610
<b>Traffic and Criminal Conviction Surcharge Fund - 879</b>			
Appropriations (Net of Transfers)	\$ 20,500,300	\$ 20,296,700	\$ 16,184,600
Expenditures			
Personal Services	\$ 1,856,366	\$ 1,646,959	\$ 1,385,650
State Contribution to State Employees' Retirement System	954,925	732,662	634,480
State Contributions to Social Security	146,387	129,174	108,115
Group Insurance	410,946	453,965	416,352
Contractual Services	320,820	376,689	361,500
Travel	44,839	25,628	13,397
Commodities	11,769	10,573	6,988
Printing	838	4,777	615
Equipment	4,641	1,932	-
Electronic Data Processing	75,048	99,541	81,403
Telecommunications	22,160	18,596	29,680
Operation of Automotive Equipment	24,891	21,510	15,088
Reimbursement of Training and Training Services	14,092,423	13,208,388	11,571,297
Total Expenditures - Fund 879	\$ 17,966,053	\$ 16,730,394	\$ 14,624,565
Lapsed Balances	\$ 2,534,247	\$ 3,566,306	\$ 1,560,035

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

	FISCAL YEAR		
	2018	2017	2016
	<u>Public Act 100-0021</u>	<u>Public Act 099-0524</u>	<u>Public Act 099-0491, Public Act 099-0524, &amp; Court-Ordered Expenditures</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>			
Appropriations (Net of Transfers)	\$ 24,000,300	\$ 23,796,700	\$ 17,134,600
Total Expenditures	<u>20,831,272</u>	<u>16,743,387</u>	<u>14,783,211</u>
Lapsed Balances	<u>\$ 3,169,028</u>	<u>\$ 7,053,313</u>	<u>\$ 2,351,389</u>
<b>NON-APPROPRIATED FUND</b>			
<b>Law Enforcement Officers' Training Board Federal Projects Fund - 923</b>			
Expenditures			
Homeland Security Grant FY14	\$ -	\$ -	\$ 214,171
Homeland Security Grant FY15	-	-	108,808
Homeland Security Grant FY16	-	187,977	-
Homeland Security Grant FY17	-	<u>18,947</u>	-
Total Expenditures - Fund 923	<u>\$ -</u>	<u>\$ 206,924</u>	<u>\$ 322,979</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Expenditures	<u>\$ 20,831,272</u>	<u>\$ 16,950,311</u>	<u>\$ 15,106,190</u>

- Note 1: The Board did not provide documentation it had performed reconciliations and updated expenditure records as required. As a result, expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and September 30, 2018 (see Finding 2018-003 and Finding 2018-004 for further details).
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 55 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board submitted against its Fiscal Year 2017 appropriations.
- Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 55 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2018

	<u>Equipment</u>
Balance at July 1, 2016	\$ 459,431
Additions	8,447
Deletions	(11,992)
Net Transfers	<u>(150,896)</u>
Balance at June 30, 2017	<u>\$ 304,990</u>
Balance at July 1, 2017	\$ 306,330
Additions	15,657
Deletions	(43,611)
Net Transfers	<u>(18,269)</u>
Balance at June 30, 2018	<u>\$ 260,107</u>

Note: The above schedule has been derived from the quarterly *Agency Report of State Property* (Form C-15) reports submitted by the Board to the Office of the State Comptroller. This schedule could not be reconciled to the Board's property records (see Finding 2018-002).

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF  
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
For the Fiscal Year Ended June 30,

	2018	2017	2016
<b>Police Training Board Services Fund - 517</b>			
Application fees	\$ -	\$ 2,300	\$ 3,100
Entrants fees	-	5,950	2,450
Academy training fees	-	-	5,250
Total cash receipts per Board	-	8,250	10,800
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ 8,250</u>	<u>\$ 10,800</u>
<b>Traffic and Criminal Conviction Surcharge Fund - 879</b>			
Miscellaneous receipts	-	-	25
Total cash receipts per Board	-	-	25
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25</u>
<b>Law Enforcement Officers Training Board Federal Projects Fund - 923</b>			
Federal grants received through the U.S. Department of Homeland Security from the Illinois Emergency Management Agency	\$ 45,137	\$ 270,596	\$ 351,061
Total cash receipts per Board	45,137	270,596	351,061
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	341,975
Total cash receipts per State Comptroller's Records	<u>\$ 45,137</u>	<u>\$ 270,596</u>	<u>\$ 693,036</u>
<b>Grand Total - All Funds</b>			
Total cash receipts per Board	\$ 45,137	\$ 278,846	\$ 361,886
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	341,975
Total cash receipts per State Comptroller's Records - All Funds	<u>\$ 45,137</u>	<u>\$ 278,846</u>	<u>\$ 703,861</u>

Note 1: The Board did not provide documentation that it had performed reconciliations of its cash receipts as required. As a result, cash receipt information was obtained from the State Comptroller's records as of June 30, 2017, and June 30, 2018 (see Finding 2018-003 and 2018-004 for further details).

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

**AGENCY FUNCTIONS**

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

The Board members at June 30, 2018, were as follows:

Statutory Members

Lisa Madigan, Attorney General  
Eddie Johnson, Superintendent, Chicago Police Department  
Thomas Dart, Sheriff of Cook County  
Dorothy Brown, Clerk of the Circuit Court of Cook County  
Michael Schlosser, Director, Illinois Police Training Institute\*  
Leo Schmitz, Director, Department of State Police  
Director, Department of Corrections (Vacant)

Appointed Members

Sheriff Pat Hartshorn, Chairman  
City Manager Tim Gleason, Vice Chairman  
John H. Schlaf  
Chief Tim Becker  
Mayor Timothy Nugent  
Mayor J.W. Price  
Sheriff Richard Watson  
Valerie L. Salmons  
Chief Brian Fengel  
Paul D. Williams  
Chief Robert Copley  
Sheriff David L. Clague

\* Note: On August 20, 2018, the Illinois Police Training Act (50 ILCS 705/3) was amended to remove the requirement for the Director of the Illinois Police Training Institute to serve as a Board member.

The Board is required by the Act (50 ILCS 705/4) to hold at least four meetings each year. The Board's meetings were held at various locations including Springfield, Chicago, Quincy, Decatur, and Moline during Fiscal Years 2017 and 2018. The quarterly meetings are held

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

outside of Springfield to allow local law enforcement personnel an opportunity to attend meetings and be involved in Board discussions.

The Board has the following powers and duties:

1. To encourage and aid municipalities, counties, park districts, State-controlled universities, colleges, 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, and law enforcement support personnel.
2. To ensure the required participation of the pertinent local governmental units in the programs established under the 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.
3. To select and certify schools within the State 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.
4. To require local governmental units to furnish such reports and information as the Board deems necessary to fully implement the Act.
5. To establish appropriate mandatory minimum standards relating to the training of probationary local law enforcement officers or probationary county corrections officers, and in-service training of permanent police officers.
6. To provide appropriate certification to those probationary officers who successfully complete the prescribed minimum standard basic training course.
7. To review and approve annual training curriculum for county sheriffs.
8. To review and approve applicants to ensure that no applicant is admitted to a certified academy unless the applicant is a person of good character and has not been convicted of a felony offense, a misdemeanor, or a crime involving moral turpitude as described in the Act (50 ILCS 705/6(e)).

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**

For the Two Years Ended June 30, 2018

(NOT EXAMINED)

The Board's mission is:

1. To provide standards and training which enhances 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.
2. 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 according to the standards and rules of the Board and the requirements of the Illinois Police Training 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.
3. To establish, evaluate, and improve curricula, require adequate preparation for instructors, certify qualified instructors, and certify academy and other facilities acceptable for delivering such training.
4. To certify and license personnel who have acquired the levels of education, training, and experience necessary to perform the duties of law enforcement.
5. 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.
6. To conduct surveys and research concerning training and the administration and operation of law enforcement agencies, and/or aid governmental units in implementing the recommendation of studies which are conducted by other agencies or by consulting firms.
7. To determine and secure agency and individual compliance with the Act, and all associated administrative standards, policies, rules, and regulations.
8. To provide financial aid as 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.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

**PLANNING PROGRAM**

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.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2018**

**Law Enforcement Camera Grant Fund – 356**

For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles  
The increase in expenditures was due to the Board beginning to process grants to units of local government related to installing and providing training on the use of video cameras in law enforcement vehicles in Fiscal Year 2018.

**Police Training Board Services Fund – 517**

For Payment of and/or Services Related to Law Enforcement Training  
Due to over a 50% increase in rent, the Board decided to utilize Fund 517 instead of requesting a supplemental appropriation from the Traffic and Criminal Conviction Surcharge Fund in Fiscal Year 2017. Therefore, the decrease in expenditures was due to a lease payment being made out of Fund 517 in Fiscal Year 2017.

**Traffic and Criminal Conviction Surcharge Fund – 879**

State Contribution to State Employees' Retirement System  
The increase in expenditures was due to the hiring of two employees late in Fiscal Year 2017. Therefore, the Board paid more into the State Employees' Retirement System in Fiscal Year 2018 than in Fiscal Year 2017.

Travel

The increase in expenditures was due to more Academy trainings being held in Fiscal Year 2018 than in Fiscal Year 2017. In addition, the Deputy Director attended more Academy trainings in Fiscal Year 2018.

Electronic Data Processing

The decrease in expenditures was due to a decrease in appropriations between Fiscal Year 2018 and Fiscal Year 2017. In addition, the Board purchased several new computers in Fiscal Year 2017, while no new computers were purchased in Fiscal Year 2018.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

**Law Enforcement Officers' Training Board Federal Projects Fund – 923**

Homeland Security Grant FY16 and Homeland Security Grant FY17

The decrease in expenditures was due to the Fiscal Year 2016 and Fiscal Year 2017 Homeland Security Grants ending in Fiscal Year 2017. Therefore, no expenditures were processed in Fiscal Year 2018.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2017**

**Police Training Board Services Fund – 517**

For Payment of and/or Services Related to Law Enforcement Training

Due to over a 50% increase in rent, the Board decided to utilize Fund 517 instead of requesting a supplemental appropriation for Fund 879 in Fiscal Year 2016 and Fiscal Year 2017. However, the Board made three lease payments out of Fund 517 in Fiscal Year 2016, while only one lease payment was made out of Fund 517 in Fiscal Year 2017.

**Death Certificate Surcharge Fund – 635**

For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act

The decrease in expenditures was due to statutory authority to expend from the Death Certificate Surcharge Fund ending on December 31, 2015. Therefore, no expenditures were processed in Fiscal Year 2017.

**Traffic and Criminal Conviction Surcharge Fund – 879**

Travel

The increase in expenditures was due to the lack of an enacted budget until June 30, 2016, for Fiscal Year 2016. In addition, Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures.

Electronic Data Processing

The increase in expenditures was due to the purchase of several new computers in Fiscal Year 2017, while no new computers were purchased in Fiscal Year 2016.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Telecommunications

The decrease in expenditures was due to the purchase of a new phone system in Fiscal Year 2017 that decreased the Board's monthly telecommunications billings.

**Law Enforcement Officers' Training Board Federal Projects Fund – 923**

Homeland Security Grant FY14 and Homeland Security Grant FY15

The decrease in expenditures was due to the Fiscal Year 2014 and Fiscal Year 2015 Homeland Security Grant ending in Fiscal Year 2016. Therefore, no expenditures were processed in Fiscal Year 2017.

Homeland Security Grant FY16 and Homeland Security Grant FY17

The increase in expenditures was due to the Fiscal Year 2016 and Fiscal Year 2017 Homeland Security Grants ending in Fiscal Year 2017. Therefore, more expenditures were processed in Fiscal Year 2017 than in Fiscal Year 2016.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017**

**Police Training Board Services Fund – 517**

For Payment of and/or Services Related to Law Enforcement Training

The decrease was due to the Board not having an intern during Fiscal Year 2018, while the Board had an intern during a majority of Fiscal Year 2017.

**Law Enforcement Officers’ Training Board Federal Projects Fund – 923**

Federal Grants Received through the U.S. Department of Homeland Security from the Illinois Emergency Management Agency

The decrease was due to the 2015 Homeland Security Grant expiring on March 31, 2017; thus, the Board received more Homeland Security Grant payments in Fiscal Year 2017 compared to Fiscal Year 2018.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2016**

**Police Training Board Services Fund – 517**

For Payment of and/or Services Related to Law Enforcement Training

The decrease was due to the Board having an intern for only a portion of Fiscal Year 2017, while the Board had an intern during all of Fiscal Year 2016.

**Law Enforcement Officers’ Training Board Federal Projects Fund – 923**

Federal Grants Received through the U.S. Department of Homeland Security from the Illinois Emergency Management Agency

The decrease was due to the 2014 Homeland Security Grant expiring on March 31, 2016; thus, the Board received more Homeland Security Grant payments in Fiscal Year 2016 compared to Fiscal Year 2017.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

**FISCAL YEAR 2018**

**Law Enforcement Camera Grant Fund – 356**

For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles and Body Armor

The significant spending during the Lapse Period was due to the Board not receiving the federal funds necessary to issue vouchers for the Law Enforcement Camera Grant Act until the Lapse Period. Therefore, all expenditures were processed during the Lapse Period.

**Traffic and Criminal Conviction Surcharge Fund – 879**

Reimbursement of Training and Training Services

The significant spending during the Lapse Period was due to the Illinois Police Training Act requiring the Board to pro-rate training reimbursements if the appropriation will not fund the statutory maximum. With a filing deadline of July 15 occurring in the Lapse Period, reimbursements are made in the Lapse Period.

**FISCAL YEAR 2017**

**Traffic and Criminal Conviction Surcharge Fund – 879**

Contractual Services

The significant spending during the Lapse Period was due to delays in contractors submitting invoices for Academy trainings. Therefore, a significant amount of the training invoices were processed during the Lapse Period.

Electronic Data Processing

The significant spending during the Lapse Period was due to the purchase of new hard drives late in the fiscal year. Therefore, the invoice was not processed until the Lapse Period.

**Federal Projects Fund – 923**

Homeland Security Grant FY16

The significant spending during the Lapse Period was due to the Board not receiving the federal funds necessary to issue vouchers for the Fiscal Year 2016 Homeland Security Grant until late in the fiscal year. Therefore, a significant amount of the expenditures were processed during the Lapse Period.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using the Board's Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Board to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Board's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The following chart shows the Board's payments of its prior period costs using future appropriations:

**FISCAL YEAR 2016 INVOICES**

Fund #	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
517	Police Training Board Services Fund	0	\$ -	0	\$ -
879	Traffic and Criminal Conviction Surcharge Fund	7	23,226	0	-
923	Law Enforcement Officers' Training Board Federal Projects Fund	0	-	0	-
		7	\$ 23,226	0	\$ -

**FISCAL YEAR 2017 INVOICES**

Fund #	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
517	Police Training Board Services Fund	2	\$ 12,993	0	\$ -
879	Traffic and Criminal Conviction Surcharge Fund	1,099	16,707,128	0	-
923	Law Enforcement Officers' Training Board Federal Projects Fund	11	206,925	0	-
		1,112	\$ 16,927,046	0	\$ -

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The Board and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Board's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2017.

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
**INTEREST COSTS ON FISCAL YEAR 2017 INVOICES**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Prompt Payment Interest Costs

The Board indicated it did not incur any prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540). The Board's vendors were paid within 90 days or paid from funds and accounts that are ineligible for prompt payment interest due to vendors under the Act.

However, during sample testing of the Board's expenditures, we noted interest payments totaling \$484 were not paid by the Board (see Finding 2018-003).

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**INTERAGENCY AGREEMENTS**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Western Illinois University Agreements:

The Board and Western Illinois University (WIU) entered into six interagency agreements during Fiscal Years 2017 and 2018. Under four of the agreements, WIU agreed to operate the Executive Institute, including administrative and programming services, which provides executive-level training for the law enforcement executives. The two parties agreed to an estimated amount for expenses related to the services and indirect costs.

The other two interagency agreements (Federal Fiscal Year (FFY) 2015 and 2016) were created and agreed upon in which WIU was responsible for performing grant activities for 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. Both of these agreements expended funds in the examination period.

Illinois Department of Transportation Agreements:

The Board had four interagency agreements with the Illinois Department of Transportation (IDOT) during Fiscal Years 2017 and 2018. Funds were provided through the National Highway Safety Funds to provide training and planning services to ensure traffic safety and impaired driving awareness. All four agreements received funds in the examination period.

Attorney General Agreements:

Two interagency agreements, one for Fiscal Year 2017 and one for Fiscal Year 2018, were created between the Board and the Office of the Attorney General. Under the agreements, the Attorney General's Office was paid by the Board an agreed upon amount each fiscal year to operate the Computer Crime Institute. The Institute's purpose is to train and educate the State's law enforcement community about computer crime.

Tuition Reimbursement Agreements:

The Board had six interagency agreements with University of Illinois, College of DuPage, Southwest Illinois College, and Richland Community College for Fiscal Years 2017 and 2018. Under the agreements, the Board provided tuition reimbursements for individuals seeking training related to law enforcement areas. All six agreements expended funds in the examination period.

STATE OF ILLINOIS  
 ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**AVERAGE NUMBER OF EMPLOYEES**  
 For the Two Years Ended June 30, 2018

(NOT EXAMINED)

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

<u>Division</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Executive Director	1	1	1
Deputy Director	1	1	1
Specialist	3	3	2
Administrative and Clerical	18	18	15
 Total Average Full-Time Employees	 <u>23</u>	 <u>23</u>	 <u>19</u>

STATE OF ILLINOIS  
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Law enforcement training is the main program administered by the Board. The Illinois Police Training Act (Act) requires the Board to reimburse eligible academy expenses (tuition, lodging, travel, and training materials) for each claimant in an amount established annually for each academy. However, should either the appropriation or the fund balance be insufficient, the Act requires the Board to pro-rate eligible expenses to the available amount. In Fiscal Years 2017 and 2018, the Board fully reimbursed these expenses at 100% of the statutorily maximum amount. In Fiscal Year 2014, the Board began a pilot project to directly pay selected training academies (as all are units of government) rather than have the training academies pay and request reimbursement. This pilot project was continued in Fiscal Year 2018.

	2018	2017	2016
Law Enforcement Officers completing mandated basic training	1,584	1,420	1,322
County Corrections Officers completing mandated basic training	235	406	536
Public Safety Personnel trained utilizing the in-service training delivery system	147,609	64,090	44,899
Reimbursement cost per Law Enforcement Officer trained	\$3,924	\$3,131	\$2,837
Reimbursement cost per County Corrections Officer trained	\$2,587	\$1,978	\$1,593
Cost per training man-hour for in-service training delivery program	\$7.41	\$9.60	\$10.16