



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

State Compliance Examination
For the Two Years Ended June 30, 2024

Release Date: July 1, 2025

FINDINGS THIS AUDIT: 12				AGING SCHEDULE OF REPEATED FINDINGS			
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	3	3	2022	24-03	24-04, 24-06, 24-11	24-08
Category 2:	2	6	8	2018		24-09	
Category 3:	0	1	1	2016		24-05	
TOTAL	2	10	12	2014		24-07	
FINDINGS LAST AUDIT: 22				2012	24-02		
				2008	24-01		

SYNOPSIS

- (24-02) The Board did not maintain sufficient controls over its equipment and related fiscal records.
- (24-03) The Board had not established adequate computer security controls.
- (24-10) The Board did not maintain adequate internal controls to ensure each officer completed the required trainings within the mandated time frame.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

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.

Property Reporting

During testing, we noted the following inaccuracies in the quarterly *Agency Report of State Property* reports (Form C-15s) filed with the Office of Comptroller (Comptroller):

Property additions were reported twice on Form C-15s

- The property additions, totaling \$83,950, were reported twice on the Board's Form C-15s submitted to the Comptroller for both the third and fourth quarters in Fiscal Year 2024.

Property deletions were reported twice on Form C-15s

- Eight property deletions, totaling \$4,415, were reported twice on the Board's Form C-15s submitted to the Comptroller for both third quarters in Fiscal Year 2023 and Fiscal Year 2024.

Property deletions reported on Form C-15s were in error

- Seven property deletions, totaling \$4,696, were erroneously included on the Board's Form C-15 submitted to the Comptroller for the fourth quarter in Fiscal Year 2024.

Due to the conditions noted above on Form C-15s, we were unable to conclude whether the Board's population records to support the property additions and deletions during the examination period were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the Board's property additions and deletions.

Even given the population limitations noted above which hindered our ability to conclude whether the Board's population records for property additions and deletions were complete and accurate, we performed testing of equipment items added and deleted during the examination period.

Additions and Deletions

During testing of 60 equipment items added to the property records during the examination period, we noted the following:

Unable to provide invoices for equipment purchased

- For eight (13%) equipment items, totaling \$3,263, the Board was unable to provide invoices. As a result, we were

unable to determine if the assets were recorded at their proper values in the Board's property control records.

Delivery charges were not included in the acquisition value of the equipment

- For six (10%) equipment items, totaling \$10,776, delivery charges were not included in the acquisition value of the equipment.

Purchased items were not timely added to the property records

- 13 (22%) equipment items, totaling \$4,990, were added to the Board's property records between 26 and 2,818 days late after the actual delivery date of the equipment.

Equipment items were not recorded at correct value

- Five (8%) equipment items, totaling \$5,295, were not recorded at their proper values in the Board's property control records.

During testing of nine equipment deletions, we noted the following:

Equipment deletions were not timely recorded

- One (11%) equipment item, amounting to \$41,000, was removed from the Board's property records 454 days late. (Finding 2, pages 16-18). **This finding has been reported since 2012.**

We recommended the Board strengthen its controls over recording and reporting of its State property and equipment transactions. Furthermore, we recommended the Board implement a corrective action plan to identify and correct its accumulated property and equipment errors.

Board agreed with the finding

Board officials accepted the finding and indicated the Board acknowledged the importance of accurate recording and reporting of property and equipment transactions. Board officials also stated the Board was in the process of reviewing and enhancing its internal controls related to property and equipment to ensure compliance with applicable requirements. Finally, Board officials stated the Board would develop and implement a corrective action plan to identify and address any accumulated errors and improve ongoing accuracy in reporting.

INADEQUATE COMPUTER SECURITY CONTROLS

The Board had not established adequate computer security controls.

The Board utilizes the services of the Department of Innovation and Technology (DoIT) for its Central Time and Attendance System (CTAS), Central Payroll System (CPS), and Enterprise Resource Planning System (ERP). The Board is responsible for complying with Complementary User Entity Controls (CUECs) identified in DoIT's System and Organization Controls (SOC) reports.

Did not review DoIT's SOC reports	<p>During testing we noted the Board did not obtain and review the Department of Innovation and Technology's System and Organization Controls (SOC) reports.</p> <p>Further, during testing of nine system changes for the Board's critical applications, we noted the Board had not:</p>
Did not complete change requests	<ul style="list-style-type: none"> Completed change request forms for nine (100%) changes;
Did not document change approvals and change testing	<ul style="list-style-type: none"> Documented change approvals for nine (100%) changes; Documented the user acceptance testing for nine (100%) changes; and
Did not have proper segregation of duties	<ul style="list-style-type: none"> Implemented segregation of duties by not having the same personnel developing and deploying the changes for nine (100%) changes. (Finding 3, pages 19-21)

We recommended the Board implement adequate change management controls. Further, we recommended the Board obtain DoIT's SOC reports and document their review, monitor and document the operation of CUECs related to the Board's operations, either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment, and document the review of the SOC reports and all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impact to the Board, and any compensating controls.

Board agreed with the finding	<p>Board officials accepted the finding and indicated the SOC reports were received and reviewed by the appropriate staff members and any corresponding recommendations were implemented in a timely fashion; nevertheless, these actions were not properly documented in accordance with the standards stated above. Board officials further indicated the Board's IT department has been in a state of expansion during the audit period, beginning with three members and soon being six at the close of this fiscal year. Finally, Board officials stated with only a single developer on-staff at its disposal throughout this audit period, the Board agreed with the finding.</p>
--------------------------------------	--

INADEQUATE CONTROLS OVER OFFICERS' TRAINING

The Board did not maintain adequate internal controls to ensure each officer completed the required trainings within the mandated time frame.

During testing of the newly appointed officers' training records, we noted seven of 50 (14%) officers failed to complete the required trainings within six months of hiring. For these

Board was unable to provide waivers issued to non-compliant officers

officers, the Board was unable to provide copies of the waivers issued extending the period for complying with the training requirements. Due to this condition, we were unable to conclude whether the extensions were for good and justifiable reasons. (Finding 10, pages 37-38)

We recommended the Board strengthen its controls over officers' training by ensuring each officer timely complete trainings as required by the Act.

Board agreed with the finding

Board officials accepted the finding and indicated they would take all necessary steps to implement the recommendations in a timely manner. Board officials further indicated that to ensure officers complete training on time, the Board would implement a system of timely reminders and notifications. Finally, Board officials stated officers will receive advance notice of upcoming training deadlines, and follow-up reminders will be sent to ensure completion.

OTHER FINDINGS

The remaining findings pertain to voucher processing weaknesses, inadequate controls over awards and grants, inadequate controls over vehicles, inadequate controls over personal services, inadequate controls over reconciliations, lack of required board members, inadequate controls over telecommunication devices, noncompliance with Police Training Act, and weaknesses in cybersecurity programs and practices. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001, 2024-002, and 2024-003. Except for the noncompliance described in these findings, the accountants stated the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Roth & Co., LLP.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:vrh