

**State of Illinois
Illinois Law
Enforcement Training
and Standards Board**

**STATE COMPLIANCE
EXAMINATION**

**FOR THE TWO YEARS ENDED
JUNE 30, 2024**

**PERFORMED AS
SPECIAL ASSISTANT AUDITORS
FOR THE AUDITOR GENERAL,
STATE OF ILLINOIS**

**STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024**

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

Executive Director	Keith Calloway
Chief Fiscal Officer (05/21/25 – Present)	Vacant
Chief Fiscal Officer (02/16/23 – 5/20/25)	Steven Pingolt
Chief Fiscal Officer (02/04/23 – 02/15/23)	Vacant
Chief Fiscal Officer (Temporarily Assigned) (12/16/22 – 02/03/23)	Stephanie Heckenkamp
Chief Fiscal Officer (07/01/22 – 12/15/22)	Kristina Shelton
Chief Legal Counsel	John Keigher

BOARD OFFICERS

Board Chair (12/08/22 – Present)	Sean M. Smoot
Board Chair (07/01/22 – 12/07/22)	Mitchell R. Davis II
Vice-Chair (12/08/22 – Present)	John Idleburg
Vice-Chair (07/01/22 – 12/07/22)	Sean M. Smoot

APPOINTED BOARD MEMBERS

Board Member (07/01/22 – Present)	Mitchell R. Davis III
Board Member (07/01/22 – Present)	Ghida Neukirch
Board Member (07/01/22 – Present)	Timothy Nugent
Board Member (07/01/22 – Present)	J.W. Price
Board Member (07/01/22 – Present)	Richard H. Watson
Board Member (07/01/22 – Present)	Sean Michael Smoot
Board Member (07/01/22 – Present)	John Idleburg
Board Member (07/07/23 – Present)	Carla Redd-Miller
Board Member (07/17/23 – Present)	Timothy Tyler
Board Member (05/10/24 – Present)	Jo Ann Armenta
Board Member (06/21/24 – Present)	Nora Gomez
Board Member (07/01/22 – Present)	Vacant
Board Member (03/25/24 – 06/20/24)	Vacant
Board Member (07/01/22 – 05/09/24)	Vacant
Board Member (02/09/24 – 03/24/24)	Gary Williams
Board Member (01/18/23 – 02/08/24)	Vacant
Board Member (07/01/22 – 07/16/23)	Vacant
Board Member (07/01/22 – 07/06/23)	Vacant
Board Member (07/01/22 – 01/17/23)	Tim Gleason

**STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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BOARD OFFICIALS (Continued)

STATUTORY BOARD

Chicago Police Department Superintendent (09/27/23 – Present)	Larry B. Snelling
Chicago Police Department Superintendent (Temporarily Assigned) (05/15/23 – 09/26/23)	Fred Waller
Chicago Police Department Superintendent (07/01/22 – 05/14/23)	David O. Brown
Cook County Sheriff	Thomas Dart
Illinois Department of Corrections Director (04/02/23 – Present)	Latoya Hughes
Illinois Department of Corrections Director (07/01/22 – 04/01/23)	Rob Jeffreys
Illinois State Police Director	Brendan Kelly
Circuit Court Clerk of Cook County (12/02/24 – Present)	Mariyana Spyropoulos
Circuit Court Clerk of Cook County (07/01/22 – 12/01/24)	Iris Y. Martinez
Attorney General	Kwame Raoul

BOARD OFFICE

The Illinois Law Enforcement Training and Standards Board's office is located at:

500 South 9th Street
Springfield, Illinois 62701



Illinois Law Enforcement Training and Standards Board

JB Pritzker, Governor
Keith Calloway, Executive Director

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

MANAGEMENT ASSERTION LETTER

June 12, 2025

Roth & Company, LLP
Certified Public Accountants
540 W. Madison St., Suite 2450
Chicago, IL 60661

Roth & Company, LLP:

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 State of Illinois, Illinois Law Enforcement Training and Standards Board (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 Board's compliance with the following specified requirements during the two-year period ended June 30, 2024. Based on this evaluation, we assert that during the years ended June 30, 2023, and June 30, 2024, the Board has materially complied with the specified requirements listed below.

- A. The 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the 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 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 Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Illinois Law Enforcement Training and Standards Board

SIGNED ORIGINAL ON FILE

Keith Calloway, Executive Director

SIGNED ORIGINAL ON FILE

John Keigher, Chief Legal Counsel

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	12	22
Repeated Findings	10	9
Prior Recommendations Implemented or Not Repeated	12	-

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2024-001	13	2022/2008	Voucher Processing Weaknesses	Material Weakness and Material Noncompliance
2024-002	16	2022/2012	Insufficient Controls over Equipment	Material Weakness and Material Noncompliance
2024-003	19	2022/2022	Inadequate Computer Security Controls	Material Weakness and Material Noncompliance
2024-004	22	2022/2022	Inadequate Controls over Awards and Grants	Significant Deficiency and Noncompliance
2024-005	25	2022/2016	Inadequate Controls over Vehicles	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings (Continued)				
2024-006	28	2022/2022	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2024-007	31	2022/2014	Inadequate Controls over Reconciliations	Significant Deficiency and Noncompliance
2024-008	33	2022/2022	Lack of Required Board Members	Noncompliance
2024-009	35	2022/2018	Inadequate Controls over Telecommunication Devices	Significant Deficiency and Noncompliance
2024-010	37	New	Inadequate Controls over Officers' Training	Significant Deficiency and Noncompliance
2024-011	39	2022/2022	Noncompliance with Police Training Act	Significant Deficiency and Noncompliance
2024-012	42	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance

Prior Findings Not Repeated

A	45	2022/2020	Failure to File FCIAA Certification
B	45	2022/2022	Noncompliance with the Debt Transparency Act
C	45	2022/2020	Inadequate Controls Over Agency Fee Imposition Report
D	45	2022/2022	Noncompliance with Issuance of Noncompliance Letters
E	46	2022/2022	Inadequate Controls over Appropriation Transfers
F	46	2022/2022	Inadequate Controls over Receipts

**STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
STATE COMPLIANCE EXAMINATION
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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
Prior Findings Not Repeated (Continued)			
G	46	2022/2020	Inadequate Controls over Agency Workforce Reports
H	46	2022/2022	Inadequate Controls over Employee Attendance and Leave Requests
I	47	2022/2022	Inadequate Internal Controls over Census Data
J	47	2022/2018	Inadequate Controls over Contracts
K	47	2022/2022	Noncompliance with the Illinois Governmental Ethics Act
L	47	2022/2022	Failure to Timely Provide Requested Engagement Documentation

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

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on April 22, 2025.

Attending were:

Illinois Law Enforcement Training and Standards Board

Keith Calloway, Executive Director
Anthony Cobb, Deputy Director of Professional Standards
John Keigher, Chief Legal Counsel
Cheryllynn Williams, Deputy Director of Training
Patrick Hahn, General Counsel/Ethics Officer
Jennifer Wooldridge, Deputy Director of Operations
Kelly Ingram, Associate Director of Information Technologies
Courtney Bott, Assistant Chief Fiscal Officer
Sheryl Lloyd, Administrative Assistant

Office of the Auditor General

Reddy Bommarreddi, Senior Audit Manager

Roth & Company, LLP

Epifanio Sadural, Partner
Henry De Jesus, Manager

The responses to the recommendations were provided by Cheryllynn Williams, Deputy Director of Training, in a correspondence dated May 30, 2025.



INDEPENDENT ACCOUNTANTS' REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Illinois Law Enforcement Training and Standards Board

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Law Enforcement Training and Standards Board (Board) with the specified 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, 2024. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The 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 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 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 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 Board on behalf of the State or held in trust by the Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Board during the two years ended June 30, 2024. As described in the accompanying Schedule of Findings as item 2024-001, the Board had not 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 obligations, expenditure, receipt, or use. In addition, as described in the accompanying Schedule of Findings as items 2024-001 through 2024-003, the Board had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2024, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2024-004 through 2024-012.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.



Report on Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as items 2024-001 through 2024-003 to be a material weaknesses.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2024-004 through 2024-007 and 2024-009 through 2024-12 to be significant deficiencies.

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

The Board's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.



The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
June 12, 2025



STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-001. **FINDING** (Voucher Processing Weaknesses)

The Illinois Law Enforcement Training and Standards Board (Board) internal controls over its voucher processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Board to determine whether certain key attributes were properly entered by the Board's staff into the ERP. In order to determine the operating effectiveness of the Board's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object(s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

We then conducted an analysis of the Board's expenditures data for fiscal years 2023 and 2024 and noted the following:

- The Board did not timely approve 596 of 2,983 (20%) vouchers processed during the examination period, totaling \$24,632,069. We noted these vouchers were approved between one and 373 days after receipt of a proper bill or other obligating document.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Board to timely review each vendor's invoice and approve proper bills within 30 days after receipt. The Code (74 Ill. Admin. Code 1000.50) also requires the Board to process payments within 30 days after physical receipt of Internal Service Fund bills.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or 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.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – CURRENT FINDINGS
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2024-001. **FINDING** (Voucher Processing Weaknesses) (Continued)

- During our testing of 137 vouchers, we noted one (1%) voucher, totaling \$1,651, did not utilize the correct detail object code.

The SAMS (Procedure 11.10.50) requires the Board to report expenditure information at a more refined level within a common object.

- Six of 42 (14%) travel vouchers, totaling \$3,688, did not indicate the voucher numbers, dates, and appropriation account codes.

The SAMS (Procedure 17.20.10) requires the Board to enter the unique number assigned to the voucher, the date on which the vouchers were batched and the 16-digit appropriation (or non-appropriated) account code number in completing a travel voucher.

- Three of 42 (7%) travel vouchers, totaling \$834, included claims for lodging which were not in accordance with travel allowances. The total hotel charges were \$517, while the allowable rates totaled \$445, resulting in an overage of \$72. In addition, there was no documentation to support the travelers contacted the minimum number of preferred hotels, and justification of excessive lodging costs.

The Code (80 Ill. Admin. Code 3000.410) requires the lowest available lodging rate be obtained when traveling on official State business. However, the Illinois Department of Central Management Services Travel Guide (Travel Guide) allows State agencies to process requests for excessive lodging charges without approval from the Governor's Travel Control Board provided the request is in compliance with the travel rules. A request is considered in compliance if a notation is made within the comments section of the travel voucher reflecting agency approval of the excess lodging amount, the agency maintains documentation with justification for the excess lodging costs, and required minimum number of preferred hotels were contacted.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2008, over 16 years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these exceptions were due to key employee turnover.

STATE OF ILLINOIS
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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-001. **FINDING** (Voucher Processing Weaknesses) (Continued)

Failure to timely process proper bills and failure to utilize correct detail object code represent noncompliance with the Code and SAMS. Further, failure to exercise adequate control over travel expenditures increases the likelihood errors and other irregularities could occur and not be detected in a timely manner. (Finding Code No. 2024-001, 2022-006, 2020-003, 2018-003, 2016-003, 2014-004, 12-3, 10-9, 08-13)

RECOMMENDATION

We recommend the Board strengthen its controls to ensure compliance with the State laws, rules, and regulations when processing vouchers in order to safeguard State resources, including:

- reviewing and approving or denying vendor bills within 30 days from receipt;
- ensuring transactions are recorded using the correct detail object code;
- ensuring travel vouchers have all required information; and
- ensuring travel reimbursements are in accordance with the Code and Travel Guide.

BOARD RESPONSE

The Board accepts this finding. The Board will review current procedures to identify opportunities for further strengthening controls. Particular attention will be given to ensuring vendor bills are reviewed and processed within 30 days of receipt, detail object codes are used accurately, and travel vouchers are complete and compliant with the Code and Travel Guide. Where necessary, the Board will provide additional training and guidance to staff to support consistent compliance.

The fiscal team will continue to strive for a five-business day turnaround on all invoices. The turnaround time should only continue to get better as they move towards onboarding a full-time Accounts Payable employee to assist in this role.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-002. **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:

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):

- 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.
- 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.
- 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.

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. This would include controls to ensure Form C-15s are accurately prepared.

Additions and Deletions

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.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-002. **FINDING** (Insufficient Controls over Equipment) (Continued)

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

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

- One (11%) equipment item, amounting to \$41,000, was removed from the Board's property records 454 days late.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.240(e)) requires the Board to record an item's acquisition value in its property records including delivery and installation costs. Further, the Code (44 Ill. Admin. Code 5010.400) requires the Board to adjust property records within 90 days of acquisition, change, or deletion of equipment items.

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. This would include controls to ensure supporting documentation is maintained.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2012, over 12 years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these issues were due to key employee turnover and transition to the State's Enterprise Resource Planning System.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-002. **FINDING** (Insufficient Controls over Equipment) (Continued)

Failure to exercise adequate controls over property and failure to maintain accurate property records represent noncompliance with State laws and regulations and increase the risk of loss, misappropriation, and potential for fraud and theft of State property. (Finding Code No. 2024-002, 2022-018, 2020-002, 2018-002, 2016-002, 2014-003, 12-1)

RECOMMENDATION

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

BOARD RESPONSE

The Board accepts this finding. The Board acknowledges the importance of accurate recording and reporting of property and equipment transactions. The Board is in the process of reviewing and enhancing its internal controls related to property and equipment to ensure compliance with applicable requirements. Additionally, the Board will develop and implement a corrective action plan to identify and address any accumulated errors and improve ongoing accuracy in reporting.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-003. **FINDING** (Inadequate Computer Security Controls)

The Illinois Law Enforcement Training and Standards Board (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.

During testing we noted the Board did not obtain and review the Department of Innovation and Technology's System and Organization Controls (SOC) reports.

Further, during testing of nine system changes for the Board's critical applications, we noted the Board had not:

- Completed change request forms for nine (100%) changes;
- Documented change approvals for nine (100%) changes;
- Documented the user acceptance testing for nine (100%) changes; and
- Implemented segregation of duties by not having the same personnel developing and deploying the changes for nine (100%) changes.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Configuration Management section, requires entities to maintain proper internal controls over change management. Further, the System and Services Acquisition section requires entities outsourcing their information technology environment or operations to obtain assurance over the entities' internal controls related to the services provided. Such assurance may be obtained via SOC reports or independent reviews.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and to maintain accountability over the State's resources.

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2024-003. **FINDING** (Inadequate Computer Security Controls) (Continued)

Board officials indicated the issues noted were due to insufficient staff resources and lack of general procedural awareness.

Failure to implement adequate security controls increases the risk of unauthorized individuals gaining access and unauthorized changes to computing resources. In addition, without having adequate review of a SOC report or another form of independent internal control review, the Board does not have assurance the service provider's internal controls are adequate. (Finding Code No. 2024-003, 2022-013)

RECOMMENDATION

We recommend the Board:

- Implement adequate change management controls;
- 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 the 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 RESPONSE

The Board accepts this finding. The Board staff acknowledges that 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. The Board staff has already taken measures to memorialize future review and analysis of DoIT's and subservice entity SOC Reports and will keep these records for review. As these processes are already in place, the Board will formalize documentation for its Change Management process to include Change Request Tickets, Change Approvals and User Acceptance Testing.

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2024-003. **FINDING** (Inadequate Computer Security Controls) (Continued)

Additionally, the Board notes its 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. With only a single developer on-staff at its disposal throughout this audit period, the Board agrees with the finding.

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2024-004. **FINDING** (Inadequate Controls over Awards and Grants)

The Illinois Law Enforcement Training and Standards Board (Board) did not exercise adequate internal controls over Awards and Grants.

The Board provided grants, through the Law Enforcement Camera Grant Act (50 ILCS 707/10), to units of local governments and public universities within the State for the purpose of (1) purchasing in-car video cameras for use in law enforcement vehicles, (2) purchasing officer-worn body cameras and associated technology for law enforcement officers, and (3) training for law enforcement officers in the operation of the cameras.

In addition, the Board provided grants, through the Illinois Police Training Act (50 ILCS/705/6(n)), to local law enforcement agencies to reimburse costs associated with the expansion and support of National Integrated Ballistic Information Network (NIBIN) and other ballistic technology equipment for ballistic testing.

During testing of 60 grants, we noted the following:

- For two (3%) grants, the grant recipients did not submit the quarterly reports to the Board.
- For three (5%) grants, the grant recipients did not submit the annual reports to the Board.
- For two (3%) grants, the grant recipients submitted the quarterly reports 108 to 115 days late.

The Illinois Administrative Code (20 Ill. Admin. Code 1705.180 and 1705.190) requires each law enforcement agency receiving a grant for in-car video cameras and officer-worn body cameras under Section 10 of the Act to provide an annual report to the Board, the Governor, and the General Assembly on or before May 1 of the year following the receipt of the grant and by May 1 thereafter during the period of the grant (while cameras remain in use). The report shall include the following: a) the number of cameras received by the law enforcement agency; b) the number of cameras actually installed in law enforcement agency vehicles; c) a brief description of the review process used by supervisors within the law enforcement agency; and d) a list of any criminal, traffic, ordinance and civil cases in which in-car video recordings were used, including party names, case numbers, offenses charged, and disposition of the matter.

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2024-004. **FINDING** (Inadequate Controls over Awards and Grants) (Continued)

Further, the Board's NIBIN grant agreement requires each law enforcement agency receiving the grant to provide a quarterly report to the Board on the first day of the month following the end of the quarter. The report shall include the status of the grant awarded, the performance progress of the objective, and any unutilized funds remaining from the award and how they are expected to be expended.

Also, 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.

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

Board officials stated some grantees have faced challenges in meeting the requirements in the grant agreements or not fully aware of the reporting requirements.

Failure to ensure grant recipients timely submit annual and quarterly reports hinders governmental oversight and represents noncompliance with State laws and regulations. (Finding Code No. 2024-004, 2022-011)

RECOMMENDATION

We recommend the Board strengthen its monitoring controls over grants to ensure grant recipients submit required reports to the Board.

BOARD RESPONSE

The Board accepts this finding. The Board takes steps to remind grantees of their reporting obligations. They are listed in the opportunity notice, listed in the Uniform Grant Agreement, and included in informal publications.

Additionally, the Board asserts repercussions for those grantees that fail to submit their required reports as these entities are not eligible for future or supplemental grants offered by the Board.

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2024-004. **FINDING** (Inadequate Controls over Awards and Grants) (Continued)

During this audit period, the Board's grant staff has been in development, and they now have dedicated staff fully devoted to grant making and monitoring. The Board has strengthened its controls and is implementing the recommendation. The grants team and IT staff have met to discuss adding trainings to the agency website to provide grantees with information on their responsibilities. The grants team will redirect their focus back to this once all grants are reviewed and processed for the current grant opportunities that close on April first. The grants team will create trainings and link to other State of Illinois grant trainings to be easily accessible for grantees. With grant staff increasing, this will allow the Board to monitor report submissions in a more organized manner as well.

With all of the above enhancements, the recommendations should be able to be implemented in a timely fashion to ensure this finding is not repeated.

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2024-005. **FINDING** (Inadequate Controls over Vehicles)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls ensuring vehicle records were accurate, vehicles were properly maintained, and ensuring all employees assigned a State-owned vehicle were duly licensed and insured.

Vehicle Listing

During review of the Board's operating automobiles' internal records for 17 vehicles, we noted 12 vehicles' (71%) beginning mileage balances for Fiscal Year 2023 did not agree with their ending mileage balances of Fiscal Year 2022.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls include maintaining an accurate schedule of State vehicles with mileage balances.

Maintenance

During review of maintenance records for six vehicles, we noted:

- Four (67%) vehicles did not receive vehicle maintenance (oil change and tire rotation) on scheduled intervals.
- Three (50%) vehicles did not have annual inspection performed by the Department of Central Management Services (CMS) or an authorized vendor during the examination period.

The Vehicle Guide of CMS requires oil changes every 3,000 miles or 12 months, whichever comes first for passenger vehicles 10 years or older; 5,000 miles or 12 months, whichever comes first for nine-years-old and newer passenger vehicles as well as a tire rotation on all passenger vehicles in conjunction with every second oil change.

In addition, the Illinois Administrative Code (44 Ill. Admin. Code 5040.410) requires the Board to have vehicles inspected by CMS or an authorized vendor at least annually.

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2024-005. **FINDING** (Inadequate Controls over Vehicles) (Continued)

Annual Certification

During testing of five employees with individually-assigned State vehicles, we noted in Fiscal Year 2023, one (20%) employee did not submit the annual certification 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.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2016, over eight years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these exceptions were due to key employee turnover and logistical challenges of operating vehicles.

Failure to maintain accurate vehicle records and failure to exercise adequate controls over vehicles maintenance could result in the State incurring unnecessary costs and additional repairs to, and shorten useful lives of, vehicles. In addition, failure to obtain employees' annual certification of licensure and liability coverage impairs the Board's ability to demonstrate compliance with State laws and could expose the State to unnecessary litigation risks. (Finding Code No. 2024-005, 2022-014, 2020-008, 2018-008, 2016-006)

RECOMMENDATION

We recommend the Board review its internal controls over monitoring its fleet to ensure vehicle mileage records are accurate and vehicles receive timely maintenance and are annually inspected by CMS or an authorized vendor. In addition, we recommend the Board ensure employees with individually-assigned State vehicles submit annual certification of licensure and insurance coverage.

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2024-005. **FINDING** (Inadequate Controls over Vehicles) (Continued)

BOARD RESPONSE

The Board accepts this finding. The Board will be reviewing and improving their internal procedures for monitoring fleet operations and reminding staff of their responsibilities to track vehicle mileage, adhere to maintenance scheduling, and ensure vehicles are inspected annually as required. Additionally, the Board will review their processes to ensure employees with individually assigned vehicles submit their annual certifications of licensure and insurance coverage in a timely manner. These changes, in accordance with the recommendations above, should ensure that these findings are not repeated.

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2024-006. **FINDING** (Inadequate Controls over Personal Services)

The Illinois Law Enforcement Training and Standards Board (Board) did not have adequate controls over its personal services functions.

Leave Accrual

During our review of leave accruals of nine employees during the examination period, we noted the following:

- One (11%) employee's leave accrual is understated by nine hours for Fiscal Year 2023.
- One (11%) employee's leave accrual is overstated by three hours for Fiscal Year 2023.
- One (11%) employee's leave accrual is overstated by seven hours for Fiscal Year 2024.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 500.340) requires each eligible employee to earn specific vacation time per year of employment from the date of hire until the completion of five years of continuous service. Vacation time shall not be accumulated for more than 24 months after the end of the calendar year in which it is earned.

Deferred Compensation Plan (Plan)

During our review of three new employees' participation to the State Employees' Retirement System of Illinois (SERS) during the examination period, we noted the Board did not enroll one (33%) new employee in the State Employees' Deferred Compensation Plan (Plan) on the first day of the next pay period following the employee's 30th day of employment.

The Illinois Pension Code (40 ILCS 5/24-105.2) requires, effective July 1, 2020, all new participants in SERS to be automatically enrolled in the Plan and have 3% of their pre-tax gross compensation deferred on the first day of the next pay period following the employee's 30th day of employment. An employee may elect, within 90 days of enrollment, to withdraw from the Plan and receive a refund of deferred amounts, forfeiting all employer contributions, if any, made prior to the election, with the refunded amount included in the employee's gross income for the taxable year in which the refund is issued.

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2024-006. **FINDING** (Inadequate Controls over Personal Services) (Continued)

Employee Overtime

The Board paid a total of 570 hours of overtime to its employees during Fiscal Years 2023 and 2024. During our review of 40 overtime records for a total of 94 hours, we noted 40 (100%) overtime records were not pre-approved by the employees' supervisor. Specifically, we noted the approvals were obtained one to 10 days after the overtime was worked.

The Board's Personnel Manual requires employees to submit and obtain preapproval from their supervisor, in writing, before working overtime. This includes work performed prior to or after regular working hours and during lunch breaks.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to ensure resources are utilized efficiently and effectively.

Board officials indicated these issues were due to staff error.

Failure to ensure leave accruals are correctly calculated leads to inaccurate records and may result in inaccurate payments to employees or additional liability to the State. Further, failure to enroll eligible employees in the Plan hinders the ability of the employees to defer and invest part of their gross compensation and resulted in noncompliance with State laws, rules and regulations. Further, failure to ensure overtime requests are properly approved in advance undermines accountability controls and may result in unnecessary personal service expenditures. (Finding Code No. 2024-006, 2022-019)

RECOMMENDATION

We recommend the Board strengthen its controls to ensure:

- employee leaves are accrued accurately and no more than allowed by the Code;
- eligible employees are timely enrolled in the Deferred Compensation Plan; and,
- all overtime requests are approved before employees render overtime work.

BOARD RESPONSE

The Board accepts this finding. As to the issue of leave accrual, these discrepancies arose due to complications that occur when new Board employees transferred from other State agencies. In these instances, no benefit time is actually lost or gained, but rather it is improperly associated with the former employing agency. These matters are ultimately addressed and resolved when annual accruals are recalculated.

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2024-006. **FINDING** (Inadequate Controls over Personal Services) (Continued)

Deferred compensation enrollment is conducted in accordance with statute and rule. However, it is not completed for employees who transfer from other agencies. The Board understands that has resulted in the subject finding reflected here.

As to overtime approval, the Board's policy has always been that requests to work overtime must be approved by a supervisor prior to completing any overtime work. Nevertheless, this is frequently conducted in the course of verbal conversations in which the basis for the need is explained by the employee.

With a dedicated employee to timekeeping/payroll liaison, as of March of this year, the Board will ensure employee leaves are kept track of in a more organized manner and reconciled on a regular basis. Finally, a directive will be issued so that all requests to work overtime be memorialized in writing and approved by a supervisor before such work is completed.

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2024-007. **FINDING** (Inadequate Controls over Reconciliations)

The Illinois Law Enforcement Training and Standards Board (Board) did not timely perform monthly reconciliations of the Board's activity to the Office of Comptroller's (Comptroller) records in accordance with the Statewide Accounting Management System (SAMS) Manual.

During testing, we noted the Board performed the following reconciliations between 17 and 275 days late:

- 16 of 32 (50%) Monthly Appropriations Status Reports (SB01)
- Six of 24 (25%) Monthly Revenue Status Reports (SB04)
- Six of 24 (25%) Monthly Cash Reports (SB05)
- Four of eight (50%) Monthly Agency Contract Reports (SC14)

The SAMS (Procedure 07.30.20) requires the Board to reconcile its records on a monthly basis within 60 days of the month end. The SAMS Procedure also 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. The Board's reconciliation is the primary control that ensures these requirements are being satisfied.

In addition, 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 revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State's resources.

This finding was first noted during the Board's compliance examination for the period ended June 30, 2014, over 10 years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these issues were due to key employee turnover.

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2024-007. **FINDING** (Inadequate Controls over Reconciliations) (Continued)

Failure to perform the reconciliations in a timely manner could result in errors not being timely detected and corrected, hinders accountability over State funds, and represents noncompliance with State laws, rules, and regulations. (Finding Code No. 2024-007, 2022-010, 2020-007, 2018-004, 2016-005, 2014-002)

RECOMMENDATION

We recommend the Board ensure monthly reconciliations of its activity to the Comptroller's records are timely performed, reviewed and any differences are appropriately handled.

BOARD RESPONSE

The Board accepts this finding. As of today, there are no outstanding SB01 reconciliation issues. The arrival of additional staff members to the fiscal team has allowed the Board to work with its external consultants and the ERP system to remedy issues that had been outstanding since August 2024.

Additionally, the Board will take steps to mitigate delays in monthly reconciliations by assigning clear responsibilities and deadlines, cross-training staff, and improving internal documentation to ensure continuity in the reconciliation process.

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2024-008. **FINDING** (Lack of Required Board Members)

The Illinois Law Enforcement Training and Standards Board (Board) was not composed of eighteen board members in accordance with the Illinois Police Training Act (Act).

During testing, we noted the Board had one vacancy to be appointed by the Governor. Specifically, the Board did not have an active member of a Statewide association representing sheriffs.

The Act (50 ILCS 705/3) requires the Board be composed of 18 members selected as follows: the Attorney General of the State of Illinois, the Director of the Illinois State Police, the Director of Corrections, the Superintendent of the Chicago Police Department, the Sheriff of Cook County, the Clerk of the Circuit Court of Cook County who shall serve as ex officio members, and the following to be appointed by the Governor: two mayors or village presidents of Illinois municipalities, two Illinois county sheriffs from counties other than Cook County, two managers of Illinois municipalities, two chiefs of municipal police departments in Illinois having no Superintendent of the Police Department on the Board, two citizens of Illinois who shall be members of an organized enforcement officers' association, one active member of a Statewide association representing sheriffs, and one active member of a Statewide association representing municipal police chiefs.

Board officials indicated the Board had challenges inherent to recruiting a volunteer willing to donate time to serve as a Board member.

Failure to fill the Board vacancy may inhibit the Board's ability to function as intended by the General Assembly, may hinder the Board's ability to obtain and maintain a quorum, and represents noncompliance with State laws. (Finding Code No. 2024-008, 2022-002)

RECOMMENDATION

We recommend the Board work with the Governor to ensure the Board vacancy is filled in a timely manner.

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2024-008. **FINDING** (Lack of Required Board Members) (Continued)

BOARD RESPONSE

The Board accepts this finding. Section 3 of the Police Training Act states “The Board shall be composed of 18 members selected as follows” then listing six ex officio members before allowing twelve appointments to be made by the Governor who meet specific conditions. The Board is not allowed to make appointments on behalf of the Governor. See 50 ILCS 705/3. Nevertheless, the Board staff regularly advise the Governor’s office of any vacancy – and on occasion, have made recommendations for specific positions. The Board understands that the public has an interest in ensuring that the Board is fully appointed. The Board staff has been conducting the very recommendation cited above for over a year and will continue to do so to ensure that this finding is not repeated.

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2024-009. **FINDING** (Inadequate Controls over Telecommunication Devices)

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

During testing of Wireless Communication Devices (WCD), we noted the following:

Assignment of WCD

The Board assigned a total of 22 WCDs to employees during Fiscal Years 2023 and 2024. During testing of seven WCDs, we noted two (29%) WCDs were issued without completing Telecommunications Service Request (TSR) Forms.

Cancellation of WCD

The Board disabled five WCDs in Fiscal Years 2023 and 2024. During testing of two WCDs, we noted the Board failed to provide the completed TSR Form for one (50%) WCD. As such, we could not determine if the WCD was timely cancelled during the examination period.

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.

Further, the Department of Central Management Services' (CMS) WCD Policy (Policy) requires when an employee no longer has a need for a WCD, whether due to separation from State service, change in duties or position, lack of use or for any other reason as determined by the Board or in consultation with CMS, the employee has to return the WCD. Moreover, the Policy requires the Agency Telecommunication Coordinator to be responsible for securing the return of the WCDs issued to an employee who no longer has a need for the WCD.

Additionally, the Department of Innovation and Technology WCD Policy requires agencies to be responsible for documenting an employee's need for a WCD by completing an electronic TSR Form.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2018, over six years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

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2024-009. **FINDING** (Inadequate Controls over Telecommunication Devices) (Continued)

Board officials indicated, as they did in the prior examination, these exceptions were caused by key employee turnover.

Failure to exercise adequate controls over WCDs represents noncompliance with State laws and regulations and increases the potential for fraud and theft of State property. (Finding Code No. 2024-009, 2022-007, 2020-005, 2018-007)

RECOMMENDATION

We recommend the Board strengthen its controls over its telecommunication devices by properly documenting the issuance and cancellation of telecommunication devices to its personnel.

BOARD RESPONSE

The Board accepts this finding. Regarding both the assignment and cancellation of WCD, the Board diligently follows the CMS guidelines when positions are abolished or are expected to be vacant for over two months. Nevertheless, the facts asserted above involve employees who were being replaced by new hires within a short period. In fact, these devices are utilized by field agents serving the law enforcement executives of assigned regions. As such, the phone number and stored contacts are extremely valuable to ensure the continuation of the Board's service. For this reason, the Board did not wish to cancel or deactivate the subject devices as a quick turnaround was anticipated.

Nevertheless, the Board understands the public interest in properly maintaining these telecommunication records and devices. The Board staff will work diligently to implement the above recommendations.

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2024-010. **FINDING** (Inadequate Controls over Officers' Training)

The Illinois Law Enforcement Training and Standards Board (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 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.

The Illinois Police Training Act (Act) (50 ILCS 705/1) requires the Board to ensure the required participation of the pertinent local governmental units in the programs established under this Act and to set the standards to provide quality training and education, and to aid in the establishment of adequate training facilities.

In addition, the Act (50 ILCS 705/8.1(a)) requires each law enforcement officer to have a basic training course, and each correctional officer to have basic county correctional training, as prescribed by the Board. Training must be completed within 6 months of hiring. If such training is not completed within the applicable 6 months, then the officer must forfeit the officer's position, or the employing agency must obtain a waiver from the Board extending the period for compliance. Such waiver shall be issued only for good and justifiable reasons, and in no case shall extend more than 90 days beyond the initial 6 months.

Board officials indicated some law enforcement officers have faced challenges in meeting the requirement of the Act.

Failure to establish adequate controls to monitor the timely completion of mandated training by the officers may result in inappropriate certifications of officers, and represents noncompliance with the Act. (Finding Code No. 2024-010)

RECOMMENDATION

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

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2024-010. **FINDING** (Inadequate Controls over Officers Training) (Continued)

BOARD RESPONSE

The Board accepts the finding and will take all necessary steps to implement the recommendations in a timely manner. To ensure that officers complete training on time, the Board will implement a system of timely reminders and notifications. Officers will receive advance notice of upcoming training deadlines, and follow-up reminders will be sent to ensure completion.

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2024-011. **FINDING** (Noncompliance with Police Training Act)

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

Appointment of Post-Traumatic Stress Disorder Mental Health Coordinator

During testing, we noted the Statewide Post-Traumatic Stress Disorder (PTSD) Mental Health Coordinator was not appointed during the examination period.

The Act (50 ILCS 705/3.2) created under authority of the Board the Statewide PTSD Mental Health Coordinator, appointed by the Governor, by and with the advice and consent of the Senate, for a term of four years. The Statewide PTSD Mental Health Coordinator shall be responsible for implementing a program of mental health support and education for law enforcement officers.

Board officials indicated the Board has no authority to appoint PTSD Mental Health Coordinator but is working closely with the Governor's Office to identify the appropriate candidate.

Failure to have the Statewide PTSD Mental Health Coordinator may hinder the mental health support and education for law enforcement officers and represents noncompliance with the Act.

Creation of the Review Committee

During testing, we noted the Board did not create the Review Committee (Committee) to review disciplinary cases during the examination period.

The Act (50 ILCS 705/3(a-5)) requires the Board to create a Committee to review disciplinary cases in which the law enforcement officers, or the law enforcement agency, file for reconsideration of a decertification decision made by the Board. The Review Committee is to be composed of nine annually rotating members from the Board appointed by the Board Chair.

Board officials indicated the Committee has very strict membership requirements and is carefully considering the potential members to determine their specific qualifications to serve on the Committee.

Failure to establish a Review Committee within the Board may hinder the review of disciplinary cases for reconsideration and resulted in noncompliance with the Act.

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2024-011. **FINDING** (Noncompliance with Police Training Act) (Continued)

Reporting Notices of Allegations

During review of 40 notices of alleged law enforcement officer violations, we noted the Board issued notifications to the law enforcement agency employing the reported officers one to 353 days late in 23 (58%) instances. In addition, the Board could not provide copies of issued notifications to law enforcement agencies employing the reported officers for three (8%) instances. Therefore, we were unable to determine whether the Board issued those notifications.

The Act (50 ILCS 705/6.3(e-5)) requires the Board to report any notice of violations it receives to the relevant law enforcement agency within 30 days, unless reporting the notice would jeopardize any subsequent investigation.

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.

Board officials indicated these issues were due to employee turnover.

Failure to notify the relevant law enforcement agencies in a timely manner may hinder their ability to collect essential evidence and conduct thorough investigations, and resulted in noncompliance with the Act. (Finding Code No. 2024-011, 2022-009)

RECOMMENDATION

We recommend the Board:

- work with the Governor’s Office to ensure a PTSD Mental Health Coordinator is appointed in a timely manner;
- create the Review Committee to review disciplinary cases; and
- ensure timely reporting of the notices of alleged violations to the law enforcement agencies employing the officers and maintain copies of notices sent.

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2024-011. **FINDING** (Noncompliance with Police Training Act) (Continued)

BOARD RESPONSE

Appointment of Post-Traumatic Stress Disorder Mental Health Coordinator

The Board accepts this finding. Section 3.2 of the Police Training Act creates the position of Statewide PTSD Mental Health Coordinator, appointed by the Governor, by and with the advice and consent of the Senate, for a term of 4 years. See 50 ILCS 705/3.2. Note that this position is appointed by the Governor and requires approval from the Senate – the Board itself has no authority to make this appointment.

Nevertheless, the Board has worked closely with the Governor’s office to take steps that will assist to fill this vacancy. Specifically, the Board staff has worked with members of the Governor’s staff to make recommendations regarding this position and has taken steps to establish the position within the CMS personnel system.

Creation of the Review Committee

The Board accepts this finding. While Section 6.3 of the Police training requires the Board to establish a “Review Committee” – the function of this committee is to entertain appeals from the Certification Review Panel’s decisions regarding decertification. Because the Certification Review Panel (CRP) has not conducted any such hearings to this date, there is no direct need for the Review Committee to be identified and named.

Over the last year, Board staff has been diligently crafting the Administrative Rules regarding the CRP’s hearing process related to decertification investigations and complaints. The Board staff have kept the Executive Director and the Chairman abreast of this duty to appoint the Review Committee and will continue to make recommendations based upon the specific requirements of the committee makeup.

Reporting Notices of Allegations

The Board accepts this finding. In accordance with the Police Training Act’s requirements, notice is provided to agencies within 30 days, unless such notification jeopardizes the investigation. In almost all instances, notification of an investigation would jeopardize its integrity. Similarly, notification to an agency is not required when the subject officer has moved to an inactive status and is no longer employed.

The Board staff will review internal procedures and work toward providing notices in a more timely manner in accordance with the other technical requirements of the statutory provisions.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
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2024-012. **FINDING** (Weaknesses in Cybersecurity Programs and Practices)

The Illinois Law Enforcement Training and Standards Board (Board) had not implemented adequate internal controls related to its cybersecurity programs and practices.

As a result of the Board's function to maintain officers' records, the Board maintains computer systems which contain large volumes of confidential information or personal information such as names, addresses, and Social Security numbers.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Board's cybersecurity program, practices, and control of confidential information, we noted the Board had not:

- Established a formal security program (policies and procedures) to ensure its resources and data were adequately protected;
- Performed formal risk assessments to identify and ensure adequate protection of confidential or personal information most susceptible to attack;
- Ensured all types of data were identified and classified to ensure proper safeguards; and
- Established adequate backup and recovery controls over the Board's data.

The *Framework for Improving Critical Infrastructure Cybersecurity* and the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST) require entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and to maintain accountability over the State's resources.

Board officials indicated the issues noted were due to insufficient staff resources and lack of general procedural awareness.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
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2024-012. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

Failure to implement adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities which ultimately leads to the Board’s volumes of personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2024-012)

RECOMMENDATION

We recommend the Board:

- Establish a formal security program (policies and procedures) to ensure its resources and data are adequately protected;
- Perform a formal risk assessment of its computing resources to identify and ensure adequate protection of confidential or personal information;
- Identify and classify its data to ensure adequate protection of information; and
- Establish adequate controls over backup and recovery of its data.

BOARD RESPONSE

The Board accepts this finding. The Board goes to great lengths to avoid collecting improper personal information. It was the Board’s understanding that the Board’s databases and computer systems no longer maintained large volumes of confidential information or personal information such as names, addresses, and Social Security numbers.

The Board follows the policies and procedures established by the Department of Innovation and Technology (DoIT) which address security issues. To suffice the finding, the Board will “formally” adopt these policies and continue to adhere to them going forward, yet no change in practice is anticipated as they are already followed.

To ensure the preservation of data and services, the Board will work with DoIT Services to perform a formal Risk Assessment to satisfy the recommendation. This request has been made prior to DoIT, but as the Board is not managed by DoIT, it is not a requirement that DoIT fulfill this request as a priority of their provisions – If this request is not honored, the Board will work either internally or with an external entity to complete the objective.

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2024-012. **FINDING** (Weaknesses in Cybersecurity Programs and Practices) (Continued)

A restructuring of the Board's data was in the process of implementation at the time of the agency's infrastructure buildout during the examination period. Data classification audit and review is currently conducted at minimum on an annual basis and typically more frequently as necessary with the Board's operational service expansion. These measures, in accordance with the above recommendations, should ensure that this finding is not repeated.

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SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2024

A. **FINDING** (Failure to File FCIAA Certification)

During the prior examination, the Illinois Law Enforcement Training and Standards Board (Board) did not file its Fiscal Control and Internal Auditing Act (FCIAA) certification.

During the current examination, our testing indicated the Board filed its Fiscal Years 2023 and 2024 FCIAA certifications with the Office of the Auditor General. (Finding Code No. 2022-001, 2020-009)

B. **FINDING** (Noncompliance with the Debt Transparency Act)

During the prior examination, the Board had weaknesses over its monthly Debt Transparency Reports (SCO-961 Report) filed with the Office of Comptroller.

During the current examination, our testing indicated the Board improved its controls over the Report filing process; hence, the exceptions identified were reported in the Board's Immaterial Letter. (Finding Code No. 2022-003)

C. **FINDING** (Inadequate Controls Over Agency Fee Imposition Report)

During the prior examination, the Board did not maintain adequate controls over its Agency Fee Imposition Reports (Report). Specifically, the Board did not file Fiscal Year 2022 Report and the Fiscal Year 2021 Report had incorrect receipt codes.

During the current examination, our testing indicated the Board improved its controls over the Reports; hence, the exception identified was reported in the Board's Immaterial Letter. (Finding Code No. 2022-004, 2020-006)

D. **FINDING** (Noncompliance with Issuance of Noncompliance Letters)

During the prior examination, the Board did not retain documentation to support that noncompliance letters were issued to sheriffs who did not complete required training.

During the current examination, our testing indicated the Board was able to provide copies of noncompliance letters issued to sheriffs who did not meet 20 hours of training requirement. (Finding Code No. 2022-005)

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E. **FINDING** (Inadequate Controls over Appropriation Transfers)

During the prior examination, the Board did not maintain adequate controls over appropriation transfers. Specifically, the Board was unable to provide Appropriation Transfer Authorization (C-66) forms.

During the current examination, our testing indicated the Board did not request appropriation transfers; hence, the Board was not required to complete and maintain C-66 forms. (Finding Code No. 2022-008)

F. **FINDING** (Inadequate Controls over Receipts)

During the prior examination, the Board did not maintain adequate controls over its receipts. Specifically, the Board did not maintain proper documentation of receipts.

During the current examination, our testing indicated the Board strengthened its controls over its receipts process and ensured receipts were properly documented. (Finding Code No. 2022-012)

G. **FINDING** (Inadequate Controls over Agency Workforce Reports)

During the prior examination, the Board did not maintain adequate controls over the filings of its Agency Workforce Reports for Fiscal Years 2020 and 2021.

During the current examination, our testing indicated the Board strengthened its controls over filings of its Agency Workforce Reports. (Finding Code No. 2022-015, 2020-001)

H. **FINDING** (Inadequate Controls over Employee Attendance and Leave Requests)

During the prior examination, the Board did not exercise adequate controls over its employee attendance and leave requests.

During the current examination, our sample testing of the Board's employee attendance and leave requests indicated the Board maintained adequate controls. (Finding Code No. 2022-016)

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SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
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I. **FINDING** (Inadequate Internal Controls over Census Data)

During the prior examination, the Board did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

During the current examination, the Board had developed an annual reconciliation process of its active members' census data from its underlying records to a report of the census data submitted to each plan's actuary. (Finding Code No. 2022-017)

J. **FINDING** (Inadequate Controls over Contracts)

During the prior examination, the Board did not maintain adequate controls over contracts.

During the current examination, our testing indicated the Board's internal controls over contracts had improved since the last examination. (Finding Code No. 2022-020, 2020-004, 2018-006)

K. **FINDING** (Noncompliance with the Illinois Governmental Ethics Act)

During the prior examination, the Board did not comply with the Illinois Governmental Ethics Act (Act).

During the current examination, our sample testing indicated the Board complied with the requirements of the Act. (Finding Code No. 2022-021)

L. **FINDING** (Failure to Timely Provide Requested Engagement Documentation)

During the prior examination, the Board did not provide requested documentation to auditors in a timely manner.

During the current examination, the Board strengthened its controls since the last examination to ensure documentation is provided in a timely manner to the special assistant auditors for the Auditor General. (Finding Code No. 2022-022)