



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

**ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD'S
USE OF MONEYS APPROPRIATED FROM THE
DEATH CERTIFICATE SURCHARGE FUND**

MANAGEMENT AUDIT

Release Date: April 2014

SYNOPSIS

The Vital Records Act (410 ILCS 535/25) provides for a two dollar surcharge fee for obtaining a certified copy of a death certificate. This fee is mandated to be deposited into the Death Certificate Surcharge Fund (Fund). Subject to appropriation, 25 percent of the moneys in the Fund may be used by the Illinois Law Enforcement Training and Standards Board (LETSB) for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for homicide investigations.

For the four-year period, fiscal years 2010 through 2013, LETSB was appropriated \$1,576,000 from the Fund. Of the \$1,576,000, LETSB expended \$1,563,997 or 99 percent of funds appropriated. The majority of moneys expended by LETSB from the Fund for fiscal years 2010 through 2013, \$1,331,633 or 85 percent of the total expenditures, were for reimbursements to Mobile Team In-Service Training Units (MTUs) for training provided. The Illinois Coroners and Medical Examiners Association received \$187,739 during the four-year period, or about 12 percent of the total moneys expended from the Fund by LETSB.

Although LETSB is statutorily mandated with the responsibility for training coroners and lead homicide investigators, LETSB:

- Did not notify county boards of successful or unsuccessful completion of mandated coroner training as required by State law and its administrative rules, and could not provide auditors with a list of coroners that were elected;
- Did not track coroner training hours to ensure that coroners were receiving mandated training;
- Had not developed policies and procedures for the use of Death Certificate Surcharge Fund moneys; and
- Did not assess homicide training needs on a statewide basis in order to identify areas or individuals that need training.

Our review of 100 vouchers for the four-year period found several issues including:

- Lack of a proposal and prior approval of training;
- Untimely requests for reimbursement;
- Improper and untimely voucher approval; and
- Lack of expenditure support.

We also found that LETSB was reimbursing expenses that were unrelated to homicide investigation training and other costs that were prohibited by LETSB's guidelines. These costs included items such as building rent for LETSB's administrative offices and banquet and food/beverage expenses at training conferences.

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FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

BACKGROUND

The Vital Records Act (410 ILCS 535/25) provides for a two dollar surcharge fee for obtaining a certified copy of a death certificate. This fee is mandated to be deposited into the Death Certificate Surcharge Fund (Fund). Subject to appropriation, 25 percent of the moneys in the Fund may be used by the Illinois Law Enforcement Training and Standards Board (LETSB) for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for homicide investigations. (pages 3-9)

For the four-year period, fiscal years 2010 through 2013, LETSB was appropriated \$1,576,000 from the Fund.

The majority of moneys expended by LETSB from the Fund for fiscal years 2010 through 2013, \$1,331,633 or 85 percent of the total expenditures, were for reimbursements to Mobile Team In-Service Training Units (MTUs) for training provided.

LETSB had not developed policies and procedures for the use of Death Certificate Surcharge Fund moneys.

APPROPRIATIONS AND EXPENDITURES

For the four-year period, fiscal years 2010 through 2013, LETSB was appropriated \$1,576,000 from the Fund for homicide investigation training. Of the \$1,576,000, LETSB expended \$1,563,997 or 99 percent of funds appropriated. The majority of moneys expended by LETSB from the Fund for fiscal years 2010 through 2013, \$1,331,633 or 85 percent of the total expenditures, were for reimbursements to Mobile Team In-Service Training Units (MTUs) for training provided. The Illinois Coroners and Medical Examiners Association received \$187,739 during the four-year period or about 12 percent of the total moneys expended from the Fund by LETSB. (pages 11-16)

TRAINING NEEDS, PROCUREMENT, AND DELIVERY

Although LETSB is mandated with the responsibility for training coroners and lead homicide investigators (LHIs), LETSB:

- Could not provide auditors with a list of coroners that were elected and did not notify county boards of successful or unsuccessful completion of mandated coroner training as required by State law and LETSB's administrative rules;
- Did not track coroner training hours to ensure that coroners were receiving mandated training;
- Had not developed policies and procedures for the use of Death Certificate Surcharge Fund moneys; and
- Did not assess homicide training needs on a statewide basis in order to identify areas or individuals that need training.

LETSB also does not collect information regarding the county or location for individuals certified as a lead homicide investigator in order to identify areas of the State without an LHI so that those areas may be targeted for future trainings.

For the four-year period fiscal years 2010 through 2013, LETSB did not directly conduct training but instead reimbursed other entities to conduct trainings. These other entities, primarily MTUs and the Illinois Coroners and Medical Examiners Association, hired private trainers or training companies to provide the actual training. Although Death Certificate Surcharge Fund moneys are used by LETSB to reimburse other entities for the cost of training and other expenses, in some cases there were no formal agreements between LETSB and the entities being reimbursed for training. Also, for trainers and training companies hired by the entities reimbursed for the training, we could not determine how the trainers hired were selected. LETSB does not maintain a list of approved training courses and trainers that are allowable for reimbursement with moneys from the Fund. (pages 17-34)

LETSB does not maintain a list of approved training courses and trainers that are allowable for reimbursement with moneys from the Fund.

EXPENDITURE TESTING ISSUES

Our review of 100 vouchers for the four-year period found several issues including:

- **Lack of a Proposal and Prior Approval of Training** - We were unable to find evidence that a proposal was submitted for 71 of the 104 trainings that were contained in the 100 vouchers reviewed. Guidelines provided by LETSB require that a proposal be submitted for each training. For 67 of the 104 trainings, we could not find evidence of approval from LETSB prior to the request for reimbursement of training costs.
- **Untimely Requests for Reimbursement** - For 45 of the training reimbursements, it took 15 or more days for the MTU to request reimbursement from LETSB. For 7 of the 45, it took 60 days or longer for the reimbursement request. Guidelines provided by LETSB require that the deadline for the request for reimbursement is two weeks upon the completion of the training. For 16 training reimbursements we were unable to determine the date of the request for reimbursement because the request was undated or there was no request.
- **Improper and Untimely Voucher Approval** - Nine vouchers for a total of \$203,300 were improperly approved. **For four of these expenditures, which totaled \$97,976, only one LETSB official signed and approved the voucher.**

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Six vouchers totaling \$131,079 lacked adequate documentation of the expenses reimbursed.

- **Lack of Expenditure Support** - Six vouchers totaling \$131,079 lacked adequate documentation of the expenses reimbursed. Three of the six vouchers totaling \$120,813 were for training provided through MTU 16 to the Chicago Police Department. LETSB's files contained no documentation regarding the expenses for these funds. LETSB guidelines require the submission of copies of all receipts/bills/contracts for reimbursement purposes.

In addition to reimbursable costs such as instructor's fees and course materials (manuals and handouts), both the fiscal year 2011 and 2013 guidelines included a list of **costs that could not be included** in proposals. Proposals **could not include the following items:**

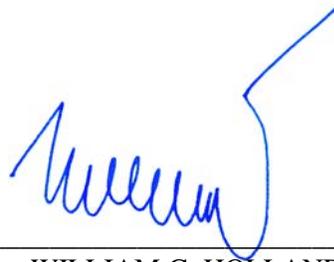
- Room Rental;
- Catering (food/beverage services); and
- Lodging and per diem for participants.

LETSB was reimbursing expenses that were unrelated to homicide investigation training and other costs that were prohibited by LETSB's guidelines.

We found that LETSB was reimbursing expenses that were unrelated to death or homicide investigation training and other costs that were prohibited by LETSB's guidelines. These costs included items such as building rent for LETSB's administrative offices and banquet and food/beverage expenses at training conferences. Some conferences we reviewed involved costs for rooms, food and beverage, printing, badges, and other costs that were peripheral to the actual training. As a specific example, MTU 14 was paid \$30,358 in May 2011 for training for the Major Case Squad of Greater St. Louis. This included instructor fees of \$2,500, handouts/printing costs of \$9,964, travel expenses of \$265, and catering and room rental expenses of \$17,629. For this expenditure, training expenses only accounted for about eight percent of the total expense that was reimbursed with Death Certificate Surcharge Fund moneys. In total for the four-year period fiscal years 2010 through 2013, we identified over \$60,000 reimbursed by LETSB to MTU 14 with Death Certificate Surcharge Fund moneys for expenses related to hotel, catering, and room rental expenses for the Major Case Squad of Greater St. Louis trainings. In addition, when we reviewed the rosters for these trainings they included individuals not covered by statute including organizations outside the State of Illinois. (pages 11-25 and 33-34)

RECOMMENDATIONS

The audit report contains a total of eight recommendations. The Illinois Law Enforcement Training and Standards Board generally agreed with all of the recommendations. Appendix E to the audit report contains the agency responses.



WILLIAM G. HOLLAND
Auditor General

WGH:MSP

AUDITORS ASSIGNED: This Management Audit was performed by the Office of the Auditor General's staff.