



STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

MANAGEMENT AUDIT

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

APRIL 2014

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WILLIAM G. HOLLAND

*To the Legislative Audit Commission, the Speaker
and Minority Leader of the House of Representatives,
the President and Minority Leader of the Senate, the
members of the General Assembly, and the Governor:*

This is our report of the Management Audit of the Illinois Law Enforcement Training and Standards Board's use of moneys appropriated from the Death Certificate Surcharge Fund during Fiscal Years 2010, 2011, 2012, and 2013.

The audit was conducted pursuant to House Resolution Number 383, which was adopted May 31, 2013. This audit was conducted in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310.

The audit report is transmitted in conformance with Section 3-14 of the Illinois State Auditing Act.

A handwritten signature in blue ink, appearing to read "William G. Holland", with a long, sweeping flourish extending upwards and to the right.

WILLIAM G. HOLLAND
Auditor General

Springfield, Illinois
April 2014



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.**

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.

For four of these expenditures, which totaled \$97,976, only one official signed and approved the voucher.

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:**

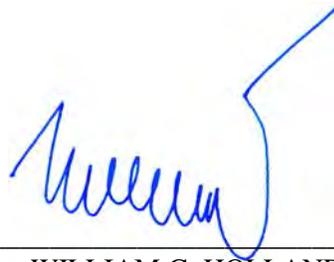
- Room Rental;
- Catering (food/beverage services); and
- Lodging and per diem for participants.

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.

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Chapter One

INTRODUCTION AND BACKGROUND

REPORT CONCLUSIONS

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. LETSB does not directly provide training with the moneys appropriated to it from the Fund. Operationally, LETSB treats the moneys appropriated from the Fund like a grant program. 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.

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- 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
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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.

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- **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;
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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.

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.

INTRODUCTION

On May 31, 2013, the Illinois House of Representatives adopted House Resolution No. 383 directing the Auditor General to conduct a management audit of the Illinois Law Enforcement Training and Standards Board's use of moneys appropriated from the Death Certificate Surcharge Fund during Fiscal Years 2010, 2011, 2012, and 2013 (see Appendix A). The Resolution asked the Auditor General to determine:

- (1) the amounts appropriated to the Illinois Law Enforcement Training and Standards Board (Board) from the Death Certificate Surcharge Fund (Fund) for Fiscal Years 2010, 2011, 2012, and 2013;
- (2) the amounts expended by the Board from the Fund during Fiscal Years 2010, 2011, 2012, and 2013, and for what specific purposes; and
- (3) whether the Board has rules, policies and procedures in place concerning its training program financed with proceeds from the Death Certificate Surcharge Fund, including the process of identifying training needs, procurement of training resources, and delivery of training programs.

BACKGROUND

County coroners throughout the State of Illinois are responsible for issuing death certificates. Copies of death certificates can be obtained from the local registrar (usually the county clerk) or the Illinois Department of Public Health. The cost of obtaining a death certificate varies from county to county. For instance, the cost for a death certificate from the Illinois Department of Public Health is \$19, while the Cook County Clerk charges \$17 and the Sangamon County Clerk charges \$29.

On July 30, 1999, the Vital Records Act (410 ILCS 535/25) was amended by Public Act 91-0382 to provide for an additional \$2 fee for obtaining a certified copy of a death certificate. The Act also amended the State Finance Act to create the Death Certificate Surcharge Fund. This additional \$2 fee was mandated to be deposited into the Death Certificate Surcharge Fund. The Act provided that, 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.

On July 24, 2001, the Vital Records Act was amended by Public Act 92-0141 to widen the scope of individuals that could receive training with these funds and added homicide investigations to the type of training. In addition to coroners, Public Act 92-0141 added deputy

coroners, forensic pathologists, and police officers to those that can receive training for homicide investigations with the funds appropriated to LETSB from the Death Certificate Surcharge Fund (410 ILCS 535/25.5(i)).

Effective January 1, 2012, Public Act 96-1111 amended the Illinois Police Training Act by adding a section (50 ILCS 705/10.11) that required LETSB to conduct or approve a training program in death and homicide investigation for the training of law enforcement officers of local government agencies. Only law enforcement officers who successfully complete the training program may be assigned as lead investigators in death and homicide investigations. Also effective January 1, 2012, Public Act 97-0553 further required LETSB to establish a waiver process for the death and homicide investigation training for law enforcement officers. Public Act 97-1009 added coroners to the list of individuals that could be certified as a lead homicide investigator and receive training in death and homicide investigations effective January 1, 2013.

DEATH CERTIFICATE SURCHARGE FUND

The Death Certificate Surcharge Fund (Fund) was established in 1999 and is financed through a \$2 fee charged for a certified copy of a death certificate. The Vital Records Act (410 ILCS 535/25.5) specifically allows two agencies to receive appropriations from the Fund. The majority of the moneys from the Fund are required to be appropriated to the Illinois Department of Public Health. The moneys in the Fund, subject to appropriations, may be used as follows:

- 25% by the **Illinois Law Enforcement Training and Standards Board** for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for homicide investigations;
- 75% for grants by the **Department of Public Health** for:
 - distribution to all local county coroners and medical examiners or officials charged with the duties set forth under Division 3-3 of the Counties Code, who have a different title, for equipment and lab facilities;
 - the purpose of setting up a statewide database of death certificates and implementing an electronic reporting system for death registrations pursuant to Section 18.5; and
 - grants to local registrars (i.e., county clerks).

Exhibit 1-1 shows the revenues and expenditures from the Death Certificate Surcharge Fund for fiscal years 2010-2013. As can be seen in Exhibit 1-1, the percentage of funds expended by LETSB ranged from 16 percent in fiscal year 2010 to 27 percent in fiscal year 2012. The transfers shown in the exhibit were primarily to the General Revenue Fund (GRF) and therefore we could not determine the specific use of those funds. According to information received from LETSB, of the \$914,476 transferred from the Fund in fiscal year 2010, \$900,000 went to the GRF, \$12,800 was for workers' compensation, and \$1,676 was transferred to the Audit Expense Fund. Of the \$1,069,800 transferred from the Fund in fiscal year 2011, \$1,053,000 went to the GRF and \$16,800 went for workers' compensation. For fiscal year 2013, of the \$2,822,009 in total Fund receipts, \$1,053,000 was from General Revenue Fund transfers into the Fund.

Exhibit 1-1 REVENUES AND EXPENDITURES DEATH CERTIFICATE SURCHARGE FUND Fiscal Years 2010-2013				
	FY10	FY11	FY12	FY13
Beginning Balance	\$617,019	\$13,171	\$521,689	\$931,637
Revenues				
Fund Receipts	\$1,734,271	\$2,197,900	\$1,886,963	\$2,822,009 ¹
Expenditures				
IDPH	\$1,047,646	\$231,582	\$1,069,810	\$1,187,469
LETSB	\$375,997	\$388,000	\$400,000	\$400,000
Transfers	\$914,476	\$1,069,800	\$6,617	\$800
Court of Claims	\$0	\$0	\$588	\$0
Total Expenditures	\$2,338,119	\$1,689,382	\$1,477,015	\$1,588,269
Ending Balance	\$13,171	\$521,689	\$931,637	\$2,165,377
LETSB Percent of Total Expenses	16%	23%	27%	25%

Note: ¹FY13 fund receipts include transfers into the Fund from GRF of \$1,053,000.
Source: OAG analysis of Illinois Office of the Comptroller data.

ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

The Illinois Law Enforcement Training and Standards Board (LETSB) was created by the Illinois Police Training Act (50 ILCS 705/1 et seq.). LETSB was created for the purpose of encouraging and aiding municipalities, counties, park districts, State controlled universities, colleges, and public community colleges, and other local governmental agencies of this State and participating State agencies in their efforts to raise the level of law enforcement by upgrading and maintaining a high level of training and standards for law enforcement executives and officers, county corrections officers, sheriffs, county coroners, and law enforcement support personnel under this Act. It is the responsibility of LETSB to ensure the required participation of the pertinent local governmental units in the programs established under this Act, to encourage the voluntary participation of other local governmental units and participating State agencies, to set standards, develop and provide quality training and education, and to aid in the establishment of adequate training facilities.

LETSB administers, regulates, and certifies all local police officers' training programs in the State. LETSB also reimburses local police agencies and regional training units for a portion of training costs and reviews and approves applicants. Board members serve without compensation.

LETSB's total expenditures for FY13 were approximately \$14.5 million. Expenditures from the Death Certificate Surcharge Fund accounted for \$400,000 of those expenditures or about 3 percent of total expenditures. Exhibit 1-2 summarizes LETSB expenditures and staffing for fiscal years 2010-2013.

Exhibit 1-2 LETSB EXPENDITURES AND STAFFING Fiscal Years 2010-2013				
	FY10	FY11	FY12	FY13
Total Expenditures	\$11,921,985	\$12,021,586	\$12,886,498	\$14,515,177
Expenditures from the Death Certificate Surcharge Fund	\$375,997	\$388,000	\$400,000	\$400,000
LETSB Staffing ¹	18	18	18	16
Note: ¹ Staffing represents full-time equivalents for each fiscal year. Source: OAG Financial Audits and Compliance Examinations, Illinois Office of the Comptroller, and LETSB information.				

Board Membership and Meetings

The Illinois Police Training Act establishes a 20 member Board that has both standing members and members appointed by the Governor. The members include the:

- Attorney General of the State of Illinois;
- Director of State Police;
- Director of Corrections;
- Superintendent of the Chicago Police Department;
- Sheriff of Cook County;
- Director of the Illinois Police Training Institute;
- Special Agent in Charge of the Springfield, Illinois, Division of the Federal Bureau of Investigation; and
- Clerk of the Circuit Court of Cook County.

Members also include 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 are 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.

The appointees of the Governor serve a three-year term (50 ILCS 705/3). The Board members as of June 2013 are shown in Exhibit 1-3.

The Board is required by statute (50 ILCS 705/4) to hold at least four Board meetings each year. The Board meetings were held at various locations including East Peoria, Chicago, Springfield, Fairview Heights, and Schaumburg during fiscal years 2011 and 2012.

Exhibit 1-3 LAW ENFORCEMENT TRAINING AND STANDARDS BOARD MEMBERS As of June 2013		
Name	Appointment	Position
Lisa Madigan	Statute	Attorney General
Garry McCarthy	Statute	Superintendent, Chicago Police Department
Thomas Dart	Statute	Sheriff, Cook County
David Ford	Statute	Special Agent in Charge, FBI, Springfield, IL
Dorothy Brown	Statute	Clerk of the Circuit Court of Cook County
Michael Schlosser	Statute	Director, Police Training Institute
Hiram Grau	Statute	Director, Department of State Police
Salvador Godinez	Statute	Director, Department of Corrections
Richard Watson	Governor	Chairman , Member, Sheriff, St. Clair County
Valerie L. Salmons	Governor	Vice Chairman , Member, Village Manager, Bartlett, IL
John H. Schlaf	Governor	Chief, Knox College, Galesburg, IL
Ted J. Street	Governor	Officers' Association, Springfield, IL
Dwight Welch	Governor	Mayor, Country Club Hills, IL
Laurel Lunt Prussing	Governor	Mayor, City of Urbana, IL
Artis Yancey	Governor	Chief, Waukegan, IL, Ret.
Rolando Villafuerte	Governor	Waukegan Police Department, Waukegan, IL
Vacant	Governor	Member

Source: LETSB, 50 ILCS 705/3, and the Governor's website at <http://appointments.illinois.gov>.

Coroners Training Program

Illinois law requires that within 30 days of assuming office, **a coroner elected to that office for the first time** shall apply for admission to **the Illinois Law Enforcement Training and Standards Board coroners training program**. Completion of the training program shall be within six months of application. Any coroner may direct the chief deputy coroner or a deputy coroner, or both, to attend the training program, *provided the coroner has completed the training program*. Satisfactory completion of the program shall be evidenced by a certificate issued to the coroner by the Illinois Law Enforcement Training and Standards Board. All coroners shall complete the training program at least once while serving as coroner. The Illinois Law Enforcement Training and Standards Board shall notify the proper county board of the failure by a coroner to successfully complete this training program (55 ILCS 5/3-3001). In

addition to the mandated training after being elected coroner, every coroner is also required to attend at least 24 hours of accredited continuing education for coroners in each calendar year.

Lead Homicide Investigator Training

Effective January 1, 2012, Public Act 96-1111 amended the Illinois Police Training Act by adding a section (50 ILCS 705/10.11) that required LETSB to conduct or approve a training program in death and homicide investigation for the training of law enforcement officers of local government agencies. Only law enforcement officers who successfully complete the training program may be assigned as lead investigators in death and homicide investigations. According to LETSB officials, since the implementation of the lead homicide investigation training program, much of the focus of the moneys appropriated from the Death Certificate Surcharge Fund have been used toward this mandate. Public Act 97-1009 added coroners to the list of individuals that could be certified as a lead homicide investigations and receive training in death and homicide investigations effective January 1, 2013.

AUDIT SCOPE AND METHODOLOGY

We conducted this audit in accordance with generally accepted government auditing standards and the audit standards promulgated by the Office of the Auditor General at 74 Ill. Adm. Code 420.310. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The purpose of this audit is contained in House Resolution No. 383 which directed the Auditor General to conduct a management audit of the Illinois Law Enforcement Training and Standards Board's use of moneys appropriated from the Death Certificate Surcharge Fund (see Appendix A). The audit's objectives included determining:

- (1) the amounts appropriated to the Illinois Law Enforcement Training and Standards Board (Board) from the Death Certificate Surcharge Fund (Fund) for Fiscal Years 2010, 2011, 2012, and 2013;
- (2) the amounts expended by the Board from the Fund during Fiscal Years 2010, 2011, 2012, and 2013, and for what specific purposes; and
- (3) whether the Board has rules, policies and procedures in place concerning its training program financed with proceeds from the Death Certificate Surcharge Fund, including the process of identifying training needs, procurement of training resources, and delivery of training programs.

In conducting the audit, we reviewed applicable statutes, rules, and agency policies and procedures. We reviewed compliance with those laws, rules, and policies to the extent necessary to meet the audit's objectives. Any instances of non-compliance we identified are noted as recommendations in this report.

We assessed risk by reviewing previous audits of LETSB and reviewing internal documents including policies and procedures. We reviewed management controls related to the audit objectives. The audit reports any weaknesses identified in those controls and includes them as recommendations.

An entrance conference was held and initial work began on the audit in August 2013 and fieldwork concluded in December 2013. We met with officials from the Illinois Law Enforcement Training and Standards Board to identify key decision points, problem areas, and areas for audit testing. We also reviewed Board meeting minutes for the four-year period 2010-2013.

During the audit we experienced instances in which we could not obtain information and responses from LETSB in a timely manner. This included delays in routine information requests as well as delays in receiving long standing requests. To obtain responses from LETSB regarding voucher testing results it took more than two months (November 22, 2013, to January 27, 2014).

We reviewed a sample of LETSB expenses from the Death Certificate Surcharge Fund for fiscal years 2010-2013. We reviewed these expenses to determine the specific purpose for which the moneys were used and whether there were controls in place for the use of these funds (see Appendix B for Audit Methodology).

REPORT ORGANIZATION

The remainder of this report is organized into the following chapters and appendices:

- **Chapter Two** discusses our review of expenses paid for with moneys appropriated to LETSB from the Death Certificate Surcharge Fund for fiscal years 2010-2013.
- **Chapter Three** discusses LETSB's process for identifying training needs, procuring training resources, and delivering training with the moneys appropriated to it from the Death Certificate Surcharge Fund.
- **Report Appendices** include:
 - Appendix A – House Resolution No. 383.
 - Appendix B – Audit Methodology.
 - Appendix C – LETSB Expenditures from the Death Certificate Surcharge Fund by Vendor for FY10-FY13.
 - Appendix D – LETSB Death Investigations Course Guidelines for fiscal year 2013.
 - Appendix E – Agency Responses.

Chapter Two

APPROPRIATIONS AND EXPENDITURES

CHAPTER CONCLUSIONS

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. LETSB does not directly provide training with the moneys appropriated to it from the Fund. Operationally, LETSB treats the moneys appropriated from the Fund like a grant program. 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.

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.**
- **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.

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.

LETSB APPROPRIATIONS AND EXPENDITURES FROM THE DEATH CERTIFICATE SURCHARGE FUND

The Vital Records Act (410 ILCS 535/25.5) requires that the funds appropriated from the Death Certificate Surcharge Fund to Illinois Law Enforcement Training and Standards Board be used **“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. As can be seen in Exhibit 2-1, in every year except for fiscal year 2010, all funds appropriated were expended.

Exhibit 2-1 Law Enforcement Training and Standards Board AMOUNTS APPROPRIATED AND EXPENDED DEATH CERTIFICATE SURCHARGE FUND Fiscal Years 2010-2013			
Year	Appropriated	Expended	Unexpended
FY10	\$388,000	\$375,997	\$12,003
FY11	\$388,000	\$388,000	\$0
FY12	\$400,000	\$400,000	\$0
FY13	\$400,000	\$400,000	\$0
Total	\$1,576,000	\$1,563,997	\$12,003
Source: Illinois Office of the Comptroller.			

TRAINING EXPENDITURES

LETSB does not directly provide training with the funds appropriated to it from the Death Certificate Surcharge Fund. Operationally, LETSB treats the moneys appropriated from the Death Certificate Surcharge Fund like a grant program. After the entity has held the training and paid for the costs of the course, it submits a request to LETSB for reimbursement for the costs.

Mobile Team In-Service Training Units (MTUs)

The overwhelming majority of moneys expended from the Death Certificate Surcharge Fund by LETSB for fiscal years 2010 through 2013, \$1,331,633 or 85 percent of total expenses, was for reimbursements to Mobile Team In-Service Training Units (MTUs). There are 16 MTUs located throughout the State (see Exhibit 2-2).

The Intergovernmental Law Enforcement Officer's In-Service Training Act (Public Act 82-674) established Mobile Team In-Service Training Units, effective October 29, 1981. A

Mobile Team In-Service Training Unit (MTU) is “...an organization formed by a combination of units of local government... to deliver in-service training at scheduled times and selected sites within a geographic region to... local and State law enforcement officers....” (50 ILCS 720/2). A MTU is formed through an intergovernmental agreement and typically includes the joint participation of 2, to as many as 100, units of local government. It is a not-for-profit governmental entity directed and administered by an advisory board composed of local elected officials, local criminal justice administrators, and the Director of the Illinois Law Enforcement Training and Standards Board.

The purpose of the MTUs is to encourage local and State law enforcement officers to upgrade their knowledge and skills in techniques pertinent to the law enforcement profession; to provide law enforcement officers with training opportunities within their own locality, and on flexible schedules; and to provide quality training on topics of instruction centered on specific local needs. This allows law enforcement officers to receive “continued training” on an ongoing basis. MTUs operate in a supportive role, serving participating units of government and law enforcement agencies. The primary focus is training, although, in many cases the MTU and its staff members may provide additional service and technical guidance in areas such as recruitment and selection, management, planning, and policy formulation. The administration of regionalized training for law enforcement personnel is the major enterprise of the Mobile Team Units.

MTUs must set their own goals and objectives, within the scope of the Police Training Act, and then implement the administrative and operational structures necessary to achieve those goals and objectives. An advisory board governs each MTU. LETSB is required by law to act as the State agency participant on each Mobile Team In-Service Training Unit Advisory Board (50 ILCS 720/3(b)). According to LETSB officials, trainings provided with moneys from the Death Certificate Surcharge Fund are on a reimbursement basis. Therefore, the MTU provides the training and then LETSB reimburses the MTU for the cost of training.

The amount of State funds that a mobile team may receive can equal up to fifty percent of the total approved budget of that mobile team. Funds are appropriated annually by the General Assembly for the administration of the Police Training Act. However, LETSB determines the amount of funds to be disbursed to each MTU. Exhibit 2-3 shows funding provided to the MTUs from the Fund for fiscal years 2010-2013. Each unit of local government is assessed a membership fee by the MTU on an annual basis. This fee qualifies the local law enforcement entities and its officers for participation in scheduled training courses.

Death Certificate Surcharge Funds Expended to MTUs

As shown in Exhibit 2-3, the amount of Death Certificate Surcharge Fund moneys reimbursed to MTUs during the four-year period varied significantly. We asked LETSB officials how they determine the allocation of funds. Officials stated that they look at the requests that they have received and after setting moneys aside for the coroners training, they make judgments about the quality and cost-effectiveness of courses. Officials also stated that they give priority to the lead homicide investigator training courses.

Exhibit 2-2 MOBILE TEAM IN-SERVICE TRAINING UNITS

MTU 1
Northwest Illinois Criminal Justice Commission
355 West Everett Street
Dixon, IL 61021

MTU 2
Northern Illinois Training Advisory Board
1645 Blackhawk Road
Rockford, IL 61109

MTU 3
North East Multi-Regional Training
355 Smoke Tree Plaza
North Aurora, IL 60542

MTU 4
Mobile Team Training Unit #4
1201 7th Street
P.O. Box 772
East Moline, IL 61244

MTU 5
Illinois Valley Crime Prevention Commission
225 East Backbone Road
Princeton, IL 61356

MTU 6
Western Illinois Police Training Unit
1801 Windish Drive
Galesburg, IL 61401

MTU 7
Central Illinois Police Training Center
Illinois Central College-North Campus
5407 North University Avenue
Cedar Hall, #C147
Peoria, IL 61635

MTU 8
Law and Justice Commission
Heartland Community College
1500 W. Raab Road, Room WDC 3100
Normal, IL 61761

MTU 9
West Central Illinois Criminal Justice Council
118 East Prairie Street
P.O. Box 6
Jerseyville, IL 62052

MTU 10
Law Enforcement Training Advisory Commission
LETAC
3171 Greenhead Drive, Suite B
Springfield, IL 62711

MTU 11
Central Illinois Regional Commission for Law
Enforcement
445 North State Highway 121, Suite C
P.O. Box 80
Mt. Zion, IL 62549

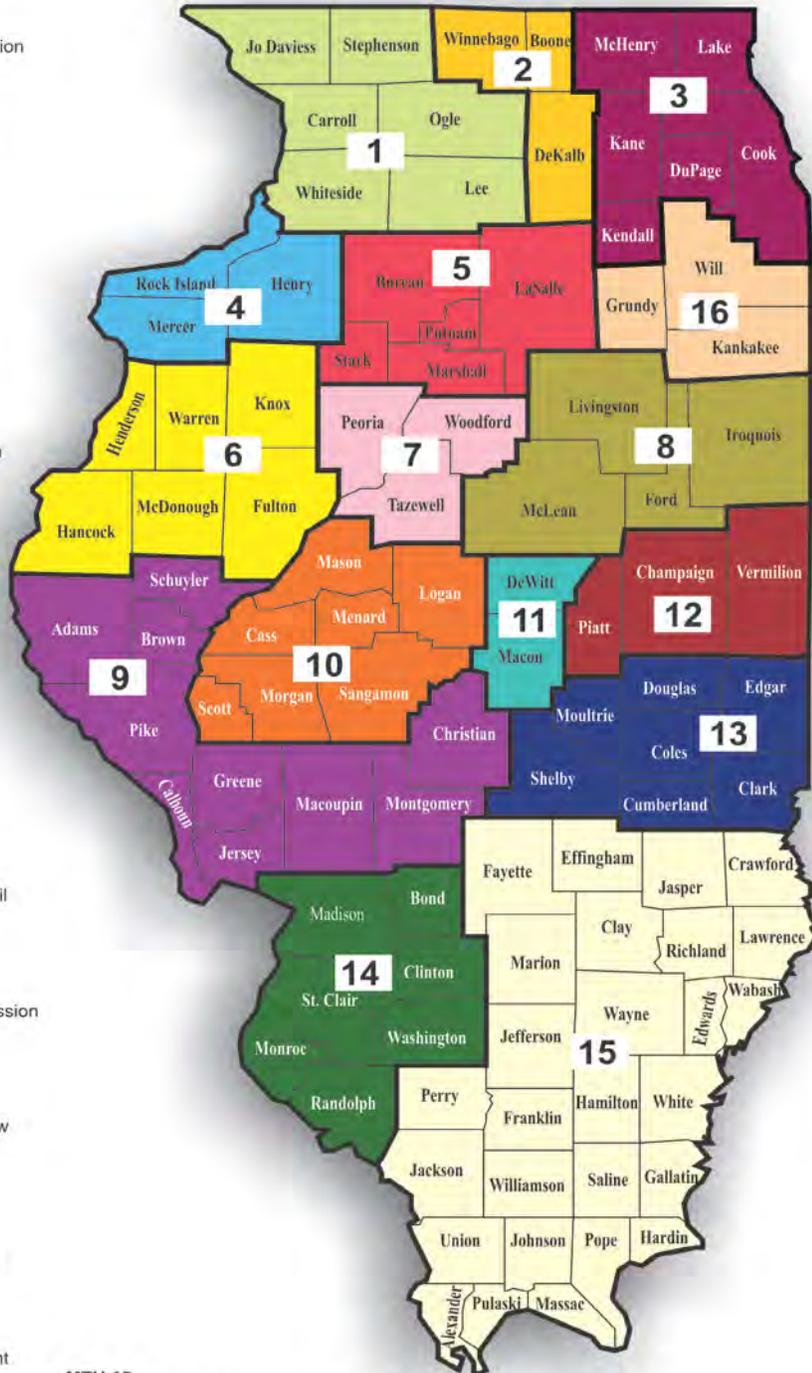
MTU 12
East Central Illinois Police Training Project
1776 East Washington Street
Urbana, IL 61802-4578

MTU 13
East Central Illinois Mobile Law Enforcement
Training Team
P.O. Box 302
Charleston, IL 61920

MTU 14
Southwestern Illinois Law Enforcement
Commission
700 North 5th St., 2nd Floor
Belleville, IL 62221

MTU 15
Southern Illinois Criminal Justice Training Program
608 East College
Carbondale, IL 62901

MTU 16
Tri-River Police Training Region, Inc.
2430 Plainfield Road, Suite 2A
Crest Hill, IL 60403



Source: Illinois Law Enforcement Training and Standards Board.

Exhibit 2-3
RECIPIENTS OF EXPENDITURES BY LETSB
FROM THE DEATH CERTIFICATE SURCHARGE FUND
 Fiscal Years 2010-2013

MTU#	Recipient of Funds	FY10	FY11	FY12	FY13	Total ²
1	Northwest Illinois Criminal Justice Commission	\$7,100	\$7,800	\$5,482	\$6,800	\$27,182
2	Northern Illinois Training Advisory Board	\$4,075	\$6,500	\$23,273	\$10,817	\$44,665
3	North East Multi-Regional Training	\$20,632	\$52,093	\$64,749	\$49,769	\$187,243
4	Mobile Team Training Unit 4	\$21,100	\$0	\$10,851	\$10,500	\$42,451
5	Illinois Valley Crime Prevention Commission	\$10,500	\$8,193	\$9,174	\$18,743	\$46,610
6	Western Illinois Police Training Unit	\$11,000	\$0	\$5,049	\$6,489	\$22,538
7	Central Illinois Police Training Center	\$0	\$0	\$4,432	\$6,427	\$10,859
8	Law and Justice Commission	\$32,300	\$18,000	\$17,300	\$19,600	\$87,200
9	West Central Illinois Criminal Justice Council	\$9,600	\$13,900	\$25,687	\$21,346	\$70,533
10	Law Enforcement Training Advisory Commission	\$24,300	\$13,459	\$8,513	\$48,276	\$94,548
11	Central Illinois Regional Commission for Law Enforcement	\$0	\$0	\$11,180	\$0	\$11,180
12	East Central Illinois Police Training Project	\$16,075	\$13,650	\$30,450	\$20,390	\$80,565
13	East Central Illinois Mobile Law Enforcement Training Team	\$22,850	\$10,000	\$11,032	\$11,966	\$55,849
14	Southwestern Illinois Law Enforcement Commission	\$66,399	\$48,458	\$73,506	\$59,930	\$248,293
15	Southern Illinois Criminal Justice Training Program	\$21,325	\$11,750	\$26,600	\$13,890	\$73,565
16	Tri-River Police Training Region Inc.	\$61,800	\$110,238	\$35,327	\$20,987	\$228,352 ¹
N/A	Illinois Coroners and Medical Examiners Association	\$42,951	\$64,624	\$36,496	\$43,667	\$187,739
N/A	PIL I LP (Crowne Plaza)	\$0	\$0	\$0	\$15,925	\$15,925
N/A	LETSB Admin. Building Rent – Fac. Management Rev. Fund	\$0	\$0	\$0	\$14,476	\$14,476
N/A	Illinois State Police	\$3,990	\$9,335	\$0	\$0	\$13,325
N/A	Laser Innovations Inc.	\$0	\$0	\$543	\$0	\$543
N/A	Western Illinois University	\$0	\$0	\$181	\$0	\$181
N/A	Office Depot Inc.	\$0	\$0	\$174	\$0	\$174
	Total Expenditures²	\$375,997	\$388,000	\$400,000	\$400,000	\$1,563,997

Note: ¹Includes \$120,813 in funding for training provided to the Chicago Police Department.

²Totals may not add due to rounding.

Source: OAG analysis of Illinois Comptroller's data.

For the four-year period we reviewed, MTU 14 which covers Madison, St. Clair, and five other counties received the most funds (\$248,293). By comparison, MTU 3 that includes Cook, DuPage, Lake, Kane, Kendall, and McHenry counties received only \$187,243 for the four-year period. We did note, however, that training for the Chicago Police Department was provided through funds to MTU 16.

MTU 16, which covers Will, Grundy, and Kankakee Counties, received the second most funds for the four-year period with \$228,352. MTU 16 received the largest amount of any organization in a single year during fiscal year 2011 when it received \$110,238. Of this amount, \$80,813 was for training provided to the Chicago Police Department (CPD) for death investigation training. In total for the four-year period, we identified at least \$120,813 in funds provided to MTU 16 for Chicago Police Department death investigation training. **On December 6, 2013, we asked LETSB officials for an overview of what these funds were used for and how MTU 16 was selected to provide these trainings. LETSB responded on January 27, 2014,** that the funds were used to provide death investigation training needs as identified by the CPD's Timothy J. O'Connor Education and Training Center (TJOETC) staff. According to LETSB officials, MTU 16 was selected as it was the most efficient way to supply in-service training funds to CPD, which does not belong to a MTU. Starting in fiscal year 2012, concurrent with the hiring of a Manager of In-Service Training at LETSB, the identification of CPD's training needs and conducting training was moved from the TJOETC to the Detectives Unit of the CPD. Since that time, no death investigation funds have been provided to CPD.

MTUs 7 and 11 received the least amount of funds over the four year period. MTU 7, which includes Peoria, Tazewell, and Woodford counties, received no funds for two of the four years reviewed and only received a total of \$10,859 for the four year period. MTU 11, which includes Macon and DeWitt counties, received no money for three of the four years reviewed and only received a total of \$11,180 for the four year period.

Illinois Coroners and Medical Examiners Association

The Illinois Coroners and Medical Examiners Association is a not-for-profit corporation. According to the Association's website it was created for the purpose of uniting the members of the organization and upgrading the Office of Coroner and professionalizing it through the exchange of ideas and development of educational programs. For the period fiscal year 2010 through fiscal year 2013, the Illinois Coroners and Medical Examiners Association received a total of \$187,739 from LETSB in moneys from the Death Certificate Surcharge Fund (see Exhibit 2-3). This amount **does not include** a direct expenditure of \$15,925 from LETSB to the hotel that hosted the mandated Coroner Training for newly elected coroners in fiscal year 2013. According to LETSB officials, this training is only held every four years after elections and reimbursed directly to the hotel.

According to LETSB officials, these funds were used for trainings held by the association including its annual conference. We met with officials from LETSB to determine how the decisions regarding allocations of funds are made for the Illinois Coroners and Medical Examiners Association. According to a LETSB official, approximately \$40,000-\$60,000 is set aside annually for coroner training. Exhibit 2-3 shows that funding varied from \$64,624 in fiscal year 2011 to \$36,496 in fiscal year 2012. Our review of expenditure files showed no rationale as to how funding levels were determined by LETSB.

DEATH INVESTIGATION TRAINING GUIDELINES

We requested any policies, procedures, or rules related to the use of Death Certificate Surcharge Fund moneys. Although according to LETSB officials, “**there are no specific Board policies, procedures, directives, and regulations related to the expenditure of Death Certificate Surcharge Fund moneys,**” we obtained a document entitled “Death Investigation Course Guidelines – Fiscal Year 2013.”

According to the fiscal year 2013 guidelines, the training entity must provide the following when **submitting a proposal for training**.

- A detailed proposed budget with final cost figures;
- A summary concerning the course and instructor;
- The length of the course; and
- List of dates of the training and where it will be held.

The guidelines also require that the entity contact LETSB with any changes to the proposal for approval. The deadline for proposals is prior to June 30, 2012, and approvals will be announced to each MTU/Training Entity after the Director’s approval.

According to the guidelines, the training entity must provide the following when **submitting for reimbursement for training**.

- A letter stating the date of the course, length of the course, and total reimbursement request which should be no higher than the original proposal amount;
- A course roster for verification of attendance (“A minimum of 20 participants is necessary to be cost effective, if you provide a course with a lesser number of participants the course will be prorated accordingly”);
- All copies of receipts/bills/contracts for reimbursement purposes;
- A summary copy of the evaluations/feedback; and
- A copy of any handouts/manuals/etc. provided by the instructor.

The guidelines also require that the deadline for reimbursement is within two weeks upon completion of the training.

We also found similar guidelines for fiscal year 2011. The only significant difference between the fiscal year 2011 and fiscal year 2013 guidelines is that the 2013 guidelines are more specific in a few areas. The fiscal year 2013 guidelines include a specific deadline of June 30, 2012, for proposals whereas the fiscal year 2011 guidelines simply state that the deadline will be announced by the Training Manager. The fiscal year 2013 guidelines also specifically require a minimum of 20 participants per course which is not included in the fiscal year 2011 guidelines.

Allowable Costs

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.

EXPENDITURE TESTING ISSUES

We reviewed 25 vouchers for each year for fiscal years 2010 through 2013, for a total of 100 vouchers, to determine the specific uses of funds from the Death Certificate Surcharge Fund and to test LETSB's review of expenditures and compliance with guidelines. Our testing was complicated by the fact that some vouchers tested contained multiple trainings and partial reimbursements for trainings, while others expenses were not directly related to trainings. The following section discusses issues identified during our review of specific expenses.

Improper and Untimely Voucher Approval

Nine vouchers for a total of \$203,300 were improperly approved.

- **Fiscal Officer Signed as Receiving Officer, Head of Unit or Authorized Agent, and Agency Head** - For four of these expenditures which totaled \$97,976, only the Fiscal Officer signed and approved the expenditures. Two of these vouchers were payments to MTU 16 for training provided to the Chicago Police Department totaling \$83,500. The files contained no documentation regarding the specific use of these funds such as receipts, cancelled checks, or contracts. The other two vouchers were processed late in the lapse period (August 27, 2013, and August 30, 2013) and were used to pay rent on LETSB's building for FY13 and totaled \$14,476.
- **Fiscal Officer Signed as Agency Head and Head of Unit or Authorizing Agent** - For three other vouchers totaling \$54,261, the Fiscal Officer signed as Agency Head and Head of Unit or Authorizing Agent.
- **Fiscal Officer signed as Receiving Officer and Head of Unit or Authorizing Agent** - For two vouchers totaling \$51,063, the Fiscal Officer signed as Receiving Officer and Head of Unit or Authorizing Agent. One of these vouchers was a payment to MTU 16 for training provided to the Chicago Police Department totaling \$37,313. The other was a payment to MTU 10 for a lead homicide investigator training course for \$13,750.

The timeliness of voucher approval was also a problem. Of the 104 trainings included in the 100 vouchers tested, 26 took more than 30 days from the request for reimbursement to the voucher date. For 16 trainings we could not determine a date of request for reimbursement. For nine trainings tested it took more than six months from the time the training was conducted until the voucher date. In one case, the training being reimbursed was held August 10, 2012, but was not vouchered until August 21, 2013, **376 days after the training was completed**.

Improper approval of vouchers has been a finding in the last three OAG Compliance Examinations of the Law Enforcement Training and Standards Board (see Finding Code No. 12-3, 10-9, 08-13). Good business practices require a proper segregation of duties be established to ensure proper accountability and approval is maintained over expenditures. The Illinois

Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill.

We sent the results of our voucher testing to LETSB on November 22, 2013. LETSB officials responded on January 27, 2014, that since the release of the OAG compliance examination for fiscal years 2011-2012 (June 27, 2013), LETSB has implemented the recommendation. Although according to LETSB officials this has been implemented, we found that improper approval of vouchers continued even after release of the OAG compliance audit. Two vouchers that we reviewed involving rent payments made to the Facilities Management Revolving Fund were approved by only the Fiscal Officer on August 27, 2013, and August 30, 2013. According to LETSB officials, since the close of fiscal year 2013, this policy has been extended to Internal Service Fund reimbursements processed late in the lapse period. In regard to voucher timeliness, LETSB officials responded that some courses are reimbursed on a “funds available” basis, and the determination of funds availability may occur long after the course has been conducted.

Failure to approve and process vouchers in a timely manner may result in unnecessary hardship for the entity awaiting reimbursement and could subject the State to interest charges. Not having the proper signature approval on vouchers increases the likelihood that a loss from errors or irregularities could occur and remain undetected in the normal course of employees executing their assigned duties.

VOUCHER APPROVAL	
RECOMMENDATION 1	<i>LETSB should ensure that proper signatures and approvals are obtained on all vouchers. LETSB should also implement controls to ensure vouchers are approved within the required 30-day time frame.</i>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	Agree with Recommendation. The Board has instituted new procedures related to “proper signatures and approvals” to implement Finding 12-3 in the Board’s Compliance Audit for the Fiscal Years ending June 30, 2012 (released June 27, 2013), which predates this Audit. The 30-day time frame has two components. Number one, the Board will continue to seek additional resources to provide staffing levels to ensure compliance with the 30-day time frame for vouchers reimbursing courses that receive original funding approval. Number two, some courses are funded on a “funds available” basis. Often that determination is not made until after the 30-day time frame, when Board staff can determine if there are funds available due to other courses coming in under cost(s) / being canceled. The Board will work to process vouchers funding such courses as quickly as possible.

<p>Response (continued)</p>	<p><u>Auditor Comment #1</u> <i>As noted in the audit report, improper approval of vouchers continued even after release of the most recent OAG compliance examination (June 27, 2013). Two vouchers we reviewed involving rent payments to the Facilities Management Revolving Fund were approved by only the Fiscal Officer (Fiscal Officer signed as Receiving Officer, Head of Unit or Authorized Agent, and Agency Head) on August 27, 2013, and August 30, 2013.</i></p>
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FUND EXPENDITURES AND LETSB'S GUIDELINES

Our testing identified numerous instances of non-compliance with LETSB guidelines (see Appendix D). These included proposals not being submitted, untimely requests for reimbursement or no request for reimbursement being submitted, a lack of support for some expenditures, and expenditures being reimbursed by LETSB that were not allowable.

Lack of a Proposal and Prior Approval of Trainings

We were unable to find evidence that a proposal was submitted for 71 of the 104 (68%) trainings that were contained in the 100 vouchers reviewed. For 67 of the 104 (64%) trainings, we could not find evidence of approval from LETSB prior to the reimbursement of the costs. Guidelines provided by LETSB require that a proposal be submitted for each training. Without proposals being submitted it is unclear how LETSB can allot or program funds for the upcoming fiscal year. A proposal can also provide important information for planning purposes including a proposed budget, a summary of the course and instructor, the length of the course, and a list of dates of the training.

If no proposal is submitted, LETSB does not know the total cost of the training including the portion being paid for with moneys from the Death Certificate Surcharge Fund. For example, for the Illinois Coroners and Medical Examiners Association trainings that were reviewed, a registration fee (e.g., \$155 per attendee) was charged to those attending. Because there were no proposals submitted for those trainings, LETSB did not know what portion of the total cost of the training was covered by registration fees and what portion was covered by LETSB's Death Certificate Surcharge Fund moneys. Registration fees were also sometimes reimbursed at a later date for these trainings.

Untimely Requests for Reimbursement

For 16 training reimbursements we were unable to determine the date of the request for reimbursement because either the request was undated or there was no request received. For 45 of the remaining 88 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 requesting reimbursement is two weeks upon the completion of the training.

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 associated with these funds.** MTU 16 received \$40,000 in fiscal year 2010 and \$80,813 in fiscal year 2011 for CPD training for which there was no documentation of expenses or 53 percent of their total funding for the four year period. LETSB guidelines require the submission of all copies of receipts/bills/contracts for reimbursement purposes.

Expenditures Not In Accordance with Guidelines

We also found expenses that were not in accordance with LETSB’s guidelines including room rental, food, and beverage service. **Vouchers contained expenses that were not in accordance with guidelines. These included:**

- Large food/beverage and room expenses; and
- Lodging for non-trainers.

For the 100 vouchers that we tested, **we identified \$88,229 in costs reimbursed by LETSB for food, beverage, room, and audio visual expenses.**

DEATH INVESTIGATION AND HOMICIDE TRAINING EXPENDITURE GUIDELINES	
RECOMMENDATION 2	<i>LETSB should follow its Death Investigation Course Guidelines. It should require proposals to be submitted for all trainings, require timely submission of requests for reimbursement, require support for all expenditures, and only reimburse allowable costs.</i>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	<p>Agree with Recommendation. The Death Investigation Course Guidelines (which are unofficial, internal, and constantly under review) were developed for courses offered in a classroom setting, usually with attendance of less than 40. Presently proposals are required for all trainings offered by the Mobile Training Units (50 ILCS 720 et. seq., hereafter “MTUs”), academies, etc. All FY 2013 MTU courses were funded after submission of a request, approval of request by Board staff, and submission of a reimbursement request containing proper documentation. This enforcement of existing policy was implemented by the Manager of In-Service Training in July 2012, prior to this Audit. Said proposals are subjected to an in- house administrative review. The Board will work with the associations and other entities currently receiving funding to formalize their training proposals and establish what level of documentation is required, including rosters for training in non-classroom settings. Going forward registration fees will not be allowed.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><i>Auditor Comment #2</i> <i>While LETSB characterizes the Death Investigation Course Guidelines as “unofficial” and “internal,” the guidelines contain language indicating LETSB has been disseminating the guidelines to MTUs. The guidelines begin with the statement, “Please be advised of the following information regarding application for grant funding of courses and final course records submitted to</i></p> </div>

<p>Response (continued)</p>	<p><i>the Board office by Mobile Team Units and/or training entities sponsoring Death Investigation courses.” The guidelines also end with “Please advise the Coroners in your Mobile Team area of the courses you are sponsoring. You may refer them to the Police Training Board website for the listing of dates and contacts.” (See Appendix D of the audit for a copy of the guidelines.)</i></p> <p><i>Although LETSB states that all FY 2013 MTU courses were funded after submission of a request and approval by Board staff, we found no evidence of a proposal for 15 of 23 FY13 trainings sampled (11 involved an MTU). We also found no evidence of approval prior to the request for reimbursement for 11 of 23 FY13 trainings sampled (7 involved an MTU).</i></p>
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Inconsistent Reimbursements

During our expenditure testing we also found costs being reimbursed inconsistently. For instance, coroner’s registration fees in some vouchers were reimbursed, while in other vouchers these registration fees were not allowed. For example, in July 2010, LETSB reimbursed the Illinois Coroners and Medical Examiners Association \$7,395 for registration expenses for coroners attending the fall and spring coroners’ conferences. In July 2011, LETSB denied reimbursement of \$4,930 in registration expenses for coroners. In total, of the 100 vouchers we tested, we identified 4 vouchers with a total of \$15,358 in registration fees reimbursed by LETSB.

From files we reviewed, the overriding factor regarding whether coroner registration fees were allowable was simply whether funds were available. As an example, two vouchers that were sampled included the same costs for coroner trainings held on November 22, 2011, in Chicago and April 24, 2012, in Springfield. In one voucher dated **July 25, 2012**, the coroners’ registration fees for these two trainings were not reimbursed and were noted at the bottom of the included documentation as **“amounts not allowed...”** In the second voucher dated **August 9, 2012**, the same registration fees for these two trainings were reimbursed. On the attached documentation to the voucher was a hand-written note that the moneys that were reimbursed were based on **“funds available.”** The amount of funds reimbursed in the August 9, 2012 voucher brought the total to date for the Fund for fiscal year 2012 to \$400,000; the total appropriated to LETSB from the Fund. According to LETSB officials, the denial of reimbursement for coroners’ registration fees occurs when there are insufficient funds for reimbursement; when funding is available, they are reimbursed.

In some cases reimbursements also included sales and other taxes, while in other reimbursements tax costs were denied. We sent the results of our voucher testing to LETSB on November 22, 2013. On January 27, 2014, LETSB responded that the payment of sales tax was an oversight, and management will re-emphasize the elimination of reimbursement of sales tax.

Other Questionable Expenses

In addition to the reimbursements to other entities such as MTUs, the Coroners and Medical Examiners Association, and the Illinois State Police for training, LETSB used moneys from the Fund for the purchase of office supplies and for payments to the Department of Central Management Services for office space.

For fiscal year 2013, we identified two expenditures that were listed as intergovernmental transactions. These two vouchers, dated August 27, 2013, and August 30, 2013, totaled \$14,476 in expenditures from the Death Certificate Surcharge Fund. The voucher dated August 27, 2013, for \$13,846, was for LETSB's February 2013 lease payment for its building located at 4500 South 6th Street in Springfield, IL. The voucher dated August 30, 2013, for \$630.35, was a partial payment for LETSB's June 2013 lease payment for the same location. This partial payment bought the total expenditures from the Fund for fiscal year 2013 to \$400,000; the same amount as the appropriation for that year. The moneys for both of these expenses were paid to the Facilities Management Revolving Fund (Administrative and Regulatory Shared Services Center).

We inquired with LETSB regarding the purpose of the two intergovernmental transactions for fiscal year 2013. According to LETSB officials the intergovernmental transactions were for payments to the Department of Central Management Services for the Board's office space. According to LETSB officials, by mid-July all the MTUs had been reimbursed for fiscal year 2013 costs and the Illinois Coroners and Medical Examiners Association (the Coroners) had been reimbursed all eligible costs claimed by mid-August. The intergovernmental transactions were then paid. LETSB officials also stated, "Please be aware the Death Certificate Surcharge Fund does not pay/reimburse the Board for staff time spent on Fund activities." For the four-year period we reviewed, this was the only time moneys from the Fund were used to pay for LETSB's rent or office space.

In addition, LETSB spent \$898 of Death Certificate Surcharge Fund moneys for office supplies. LETSB office expenses in which moneys from the Fund were used included the purchase of ink cartridges (\$543) and file pockets (\$174). LETSB also purchased a case of paper from Western Illinois University (\$181) with moneys from the Fund. We reviewed the ink cartridges expense as part of our testing and asked LETSB about the purchase. According to LETSB officials, the cartridges were used in the printing of the certificates for lead homicide investigators (LHIs). From information provided by LETSB there are only 3,356 certified LHIs. The purchase included two black ink cartridges each capable of printing 9,000 pages (18,000 pages total).

The Vital Records Act (410 ILCS 535/25.5) specifically allows LETSB to receive appropriations from the Fund **"for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for homicide investigations."**

USE OF DEATH CERTIFICATE SURCHARGE FUND MONEYS	
RECOMMENDATION 3	<p><i>LETSB should develop policies and procedures that delineate allowable uses of appropriations received from the Death Certificate Surcharge Fund. LETSB should also develop policies that provide additional guidance regarding specific costs that are reimbursable with moneys from the Death Certificate Surcharge Fund including registration fees.</i></p>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	<p>Agree in Part. The Board agrees to modify its operations to meet the Recommendation for all future requests from entities that do not utilize the MTUs. The Death Investigation Course Guidelines (which are unofficial, internal, and constantly under review) were developed for courses offered in a classroom setting, usually with attendance of less than 40. The Board will work with the involved parties to develop guidelines for training offerings that are too large to fit into a classroom and require facility rental, and for necessary support costs. Going forward registration fees will not be allowable costs.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p><i>Auditor Comment #3</i> <i>While LETSB characterizes the Death Investigation Course Guidelines as “unofficial” and “internal,” the guidelines contain language indicating LETSB has been disseminating the guidelines to MTUs. The guidelines begin with the statement, “Please be advised of the following information regarding application for grant funding of courses and final course records submitted to the Board office by Mobile Team Units and/or training entities sponsoring Death Investigation courses.” The guidelines also end with “Please advise the Coroners in your Mobile Team area of the courses you are sponsoring. You may refer them to the Police Training Board website for the listing of dates and contacts.” (See Appendix D of the audit for a copy of the guidelines.)</i></p> </div> <p>During the course of the Audit, the Board clarified its involvement as it relates to the Illinois coroners. The role of the Board is very limited in scope with the coroners. Therefore, procedures will be modified accordingly. The Board only has to be involved with coroner’s training every 4 year election cycle. Each coroner is required to apply for “admission” to the Board’s coroners training program. The onus of completing the coroners training course is on each coroner, and the Board is to notify the county board if an “elected” coroner does not complete the course which is offered every 4 years. The Board develops the training curriculum for the program. The Board is not required to provide or develop any other coroners training except as described above. A policy and procedure will be developed to use the fund for essential training first.</p>

Chapter Three

TRAINING NEEDS, PROCUREMENT, AND DELIVERY

CHAPTER CONCLUSIONS

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; 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.

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 a 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 many individuals not covered by statute and included some from organizations outside the State of Illinois.

TRACKING AND IDENTIFYING TRAINING NEEDS

LETSB is mandated with the responsibility for training coroners and lead homicide investigators (LHIs). However, LETSB does not assess training needs on a statewide basis in order to identify areas or individuals that need training. Instead LETSB depends on each MTU to identify local training needs. MTUs submit an annual assessment of training needs to LETSB.

LETSB does not track coroner training hours to ensure that coroners are receiving mandated training or whether coroners are meeting statutory annual training hour requirements. LETSB also does not capture the county for individuals certified as lead homicide investigator in order to identify areas of the State without an LHI so that those areas can be targeted for future training.

Coroners Training Program

Illinois law requires that **within 30 days of assuming office, a coroner elected to that office for the first time shall apply for admission to the Illinois Law Enforcement Training and Standards Board coroners training program.** Completion of the training program shall be within six months of application. Any coroner may direct the chief deputy coroner or a deputy coroner, or both, to attend the training program, provided the coroner has completed the training program. Satisfactory completion of the program shall be evidenced by a certificate issued to the coroner by LETSB. All coroners shall complete the training program at least once while serving as coroner. **LETSB shall notify the proper county board of the failure by a coroner to successfully complete this training program (55 ILCS 5/3-3001 (b)).** Every coroner is also required to attend at least 24 hours of accredited continuing education for coroners in each calendar year (55 ILCS 5/3-3001(c)).

LETSB's administrative rules (20 Ill. Admin. Code 1760, effective June 1990) provide guidance for the coroner's basic training course. The rules establish minimum standards for the course at 40 hours of training for 5 consecutive days (20 Ill. Adm. Code 1760.201(b)). The course must include training in death scene investigations and a roster for each trainee (20 Ill. Adm. Code 1760.201(c) and 1760.203(b)).

Within thirty (30) days of receiving notice of the successful or unsuccessful completion of the minimum standards coroners basic training course from the designated director or coordinator, **the Executive Director of LETSB shall forward to the trainee and the chairman of the local county board notification that the coroner has successfully or unsuccessfully completed the minimum standards coroners basic training course (20 Ill. Adm. Code 1760.207).**

According to LETSB officials, they were not aware of any notification ever being sent to a county board regarding a coroner's failure to complete the required training. On December 19, 2013, we asked LETSB for a list of counties in which the coroner is not elected. LETSB responded to our request on January 27, 2014, but was unable to provide this information. We followed up with LETSB in February 2014 regarding which county coroners were not elected. The Executive Director stated that LETSB relies on the "Coroners Association" for information and that he could contact it to get information as to which coroners were not elected. If LETSB does not know and maintain information regarding which coroners are elected and which counties they serve, it cannot ensure that all newly elected coroners are receiving mandated coroner training.

MAINTAINING A LIST OF ELECTED CORONERS	
RECOMMENDATION 4	<i>LETSB should maintain a list of all coroners and whether the position is elected or appointed in that county. LETSB should also update this list after each election.</i>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	Agree with Recommendation. The Board will contact each County Board and work with the Illinois Coroners & Medical Examiners Association (ICMEA) to compile and maintain such a listing.

Tracking Coroner Training

LETSB does not track mandated coroner training. In September 2013, auditors requested evidence that all current coroners had received the mandated coroner training. According to a LETSB official, LETSB did not keep electronic records of which coroners attended the training prior to the 2013 training. Therefore, the coroner training information provided by LETSB, including the training date, had to be compiled manually. According to LETSB officials, they went back and reviewed sign-in sheets, rosters, copies of old certificates, and other letters to compile the list and in some cases had to contact individual coroners to determine when they were trained.

We reviewed information provided by LETSB for coroners including the year that each coroner received the mandated training to determine if all coroners had received the statutorily required training. For one coroner, LETSB was unable to determine the year that the mandated training was received. We compared coroners training rosters provided by LETSB for trainings held every four years for 2005, 2009, and 2013 with the list of coroners and the year they received training. Five coroners did not appear on the rosters for the year that LETSB listed them as attending the mandated training. Although these coroners may have received the training, auditors were unable to verify this through the rosters provided. A LETSB official said that some of the information provided to auditors may be incorrect. Also, in some cases the coroner may have received the training while they were a deputy coroner and then became the coroner. In these cases LETSB determined that the training received prior to becoming the coroner was sufficient. According to LETSB officials, they were not aware of any notification in accordance with their administrative rules (20 Ill. Adm. Code 1760.207) ever sent to a county board regarding a coroner’s successful or unsuccessful completion of the required training.

During our expenditure testing we reviewed whether rosters were included with the information received by LETSB. **LETSB fiscal year 2011 and 2013 guidelines that we obtained for death investigation training require that rosters be submitted with all requests for reimbursement in order to verify attendance.** Of the 16 trainings we reviewed that were reimbursed to the Illinois Coroners and Medical Examiners Association, we could only find a roster for 4 trainings. Without the submission of rosters, LETSB cannot track the number of training hours being received by coroners to ensure that all coroners are receiving 24 hours of training annually. On December 9, 2013, we asked LETSB how it is able to track training received and whether coroners are meeting statutory mandated requirements if no rosters are being submitted with most coroners’ training conferences. LETSB responded on January 27,

2014, that the Manager of Mandated Training works with the Illinois Coroners and Medical Examiners Association to ensure all coroners who have not had training are enrolled in the basic course, when offered. According to LETSB officials, "given the small numbers involved, this is not difficult."

TRACKING CORONER TRAINING	
RECOMMENDATION 5	<i>LETSB should develop a system that documents whether and when each coroner completes the statutorily required coroner training program. LETSB should comply with State law (55 ILCS 5/3-3001 (b)(3)) and its administrative rules (20 Ill. Adm. Code 1760.207) and notify all county boards of successful or unsuccessful completion of the coroner training program by the coroner of that county.</i>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	<p>Agree in Part. The Board will work with specific county boards and ICMEA to do so. Although the Board is severely understaffed (in addition to the general staff attrition referenced above, the two Board staff specifically assigned to oversee coroners training requirements resigned in 2009 and 2012 respectively and have not been replaced), it is committed to meeting this Recommendation.</p> <p>The Board acknowledges it has relied upon the ICMEA to ensure all elected coroners receive the necessary training and notification. In the future the Board will work with county boards directly. Although the audit did not find any elected coroner who had not been trained and certified, the Board will adjust policies and procedures to enhance accountability. The Board denies it has any other responsibility regarding coroners training except as stated in its Response to Recommendation 3.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><i>Auditor Comment #4</i> <i>Although the audit did not find any coroners who had not been trained and certified, the audit found that the documentation provided by LETSB was insufficient to determine whether six coroners had received the mandatory required training.</i></p> </div>

Lead Homicide Investigator Training Funded With Death Certificate Surcharge Funds

Effective January 1, 2012, Public Act 96-1111 amended the Illinois Police Training Act by adding a section (50 ILCS 705/10.11) that required LETSB to conduct or approve a training program in death and homicide investigation for the training of law enforcement officers of local government agencies. Only law enforcement officers who successfully complete the training program may be assigned as lead investigators in death and homicide investigations. Also effective January 1, 2012, Public Act 97-0553 further required LETSB to establish a waiver process for the death and homicide investigation training for law enforcement officers with prior training and experience. Public Act 97-1009 added coroners to the groups allowed to receive training in lead homicide investigations effective January 1, 2013.

Lead Homicide Investigators and LETSB's Training Database

In August 2013, LETSB provided auditors with a download of individuals certified as lead homicide investigators (LHIs). The data included a total of 3,356 individuals who were certified LHIs. Of these 3,356 certified LHIs, 1,513 were certified by waiver while 1,843 attended a course to receive their certification. Of the 3,356 individuals listed in the download received from LETSB, only two were listed from a coroner's office (Madison and St. Clair Counties). Although the LHI data provided by LETSB only listed two coroners, we identified two other coroners/deputy coroners (Putnam and Douglas Counties) that were included on a lead homicide training roster that were **not** listed in LETSB's data. We also identified one other coroner (Menard County) that was listed under the sheriff's office for the county he served.

LETSB officials could not provide the county that the LHI was located in as part of the download because the county is not included or tracked in the data. We conducted an analysis with the data provided to us on August 27, 2013, regarding those individuals certified as lead homicide investigators to determine the county that the LHI was located in. We matched the "Agency" field in the data with other data to determine the county in which the "Agency" was located.

Based on information provided by LETSB, we found that there were seven counties in Illinois without an individual listed as being certified as a lead homicide investigator (Bond, Brown, Cumberland, Fayette, Gallatin, Hamilton, and Pope Counties). Although we identified seven counties without an individual listed as a certified LHI, several factors could have an effect on the accuracy of the analysis including the reliability of LETSB's data that was provided. As an example, if an individual was certified and listed as being employed by a law enforcement agency in one county but then became employed by a law enforcement agency in another county, this may not be reflected in the data. There were another 10 counties that had only one person listed as a certified LHI (Calhoun, Edgar, Edwards, Hardin, Henderson, Jasper, Pulaski, Scott, Wabash, and Wayne Counties). In addition, for counties with a high number of homicides the number of individuals trained to be a lead homicide investigator may not be sufficient.

We provided our analysis to LETSB. According to a LETSB official many smaller counties and agencies indicated that they would use the Illinois State Police (ISP) to investigate any suspicious death. This is because they have (1) very few suspicious deaths/homicides and (2) limited personnel. So, they may train one person (usually the chief of police or sheriff) who is the "point of contact" with ISP during the criminal investigation. There is no requirement in the statute that requires agencies to have a LHI.

Although the mandate for training lead homicide investigators does not require that each county have a certified LHI, if LETSB does not collect information regarding the county of the individuals certified as LHIs, it cannot determine parts of the State that are in need of the training. Also, because the LHI certification must be renewed every four years, accurate electronic tracking of LHIs will become even more critical in 2016 when LETSB must begin recertification of more than 3,300 of these individuals (20 Ill. Adm. Code 1720 (d)).

ASSESSING HOMICIDE TRAINING NEEDS	
RECOMMENDATION 6	<i>In order to enhance its ability to identify training needs around the State, LETSB should improve its tracking of individuals certified as lead homicide investigators including adding the county of those trained and certified as LHIs to its training database.</i>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	Agree. The Board will, however, complete data entry into our computer system to monitor certification and training. As part of that effort, the Board will contact LHI trainees related to the requirement of 32 hours of in-service training every 4 years. Finally, although the certificates are not department or office aligned, initial data entry will supply this information. Reliance upon office or department affiliation would not be necessary regarding certification. The fulfillment of certification requirements to be certified is discretionary with each department/office or unit of local government administrator.

PROCUREMENT OF TRAINING

For the four-year period fiscal year 2010 through fiscal year 2013, **LETSB did not directly conduct training but instead reimbursed other entities to conduct the training.** These other entities, including MTUs and the Illinois Coroners and Medical Examiners Association, then hire private trainers or training companies to provide the actual training. Although Death Certificate Surcharge Fund moneys are used by LETSB to reimburse training and other expenses, in some cases there were no formal agreements between LETSB and entities being reimbursed for training. LETSB also has not compiled and approved a list of training courses and trainers that are allowable for reimbursement with moneys from the Fund.

Formal Grant Agreements

In our review of expenses and trainings, we did not always find formal agreements between LETSB and the entities (i.e., MTUs and the Illinois Coroners and Medical Examiners Association) being reimbursed for the training. The largest single reimbursement that we reviewed was for \$54,609 for a Medicolegal Death Investigation Conference that was reimbursed to the Illinois Coroners and Medical Examiners Association. Of the \$54,609, a training company from Georgia was paid \$45,000 to present the training. Auditors were unable to find a proposal for this training or approval from LETSB as is required by LETSB's course guidelines. Because there was no written agreement prior to this amount being reimbursed, it is unclear whether there was prior approval from LETSB for the reimbursement. As was discussed earlier in the audit, auditors were unable to locate a proposal for 71 of 104 trainings tested (68%). LETSB provided information that showed Death Certificate Surcharge Fund moneys were included as part of MTU annual grant agreements for fiscal year 2010, 2011, and 2012. However, MTU annual grant agreements did not include these funds for fiscal year 2013. In addition, there were no formal agreements with other entities such as the Illinois Coroners and Medical Examiners Association. According to LETSB officials, Death Certificate Surcharge Fund moneys have been included as part of the fiscal year 2014 MTU annual grant agreements.

Allowable Training Courses

The Vital Records Act (410 ILCS 535/25.5) specifically allows the Law Enforcement Training and Standards Board to receive appropriations from the Fund “for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for homicide investigations.” We requested but could not obtain a list of approved training courses or topics for training provided with Death Certificate Surcharge Fund moneys. Without a list of training courses approved for reimbursement with these funds it was difficult to determine if training was always applicable to homicide investigations. Our review of expenses included training courses with titles including:

- Basic Evidence Technician;
- Exploring Violence and Sexual Deviance in the New Millennium;
- Officer Involved Shooting Investigation;
- Criminal Interview and Interrogation Techniques; and
- Investigative Social Networking.

Because **we could not obtain a list of Board approved courses that were eligible for Death Certificate Surcharge Fund moneys**, on December 9, 2013, we provided LETSB with a list of training courses that we could not determine whether the course was homicide related. On January 28, 2014, LETSB officials responded that the decision regarding whether a course was homicide related was made by the employees reviewing the requests. According to LETSB officials, the Board has approved a series of lead homicide investigator courses. **All other death investigation courses are evaluated on a case by case basis.**

Training Vendors

In our testing of 100 vouchers, of the \$1,117,906 in expenses that we reviewed, \$471,176 (42%) involved three training vendors/companies that were hired by entities that LETSB reimbursed to provide training with moneys from the Fund. These trainings usually involved a flat fee contract between the MTU and the vendor. For these types of training expenses we could not determine how the trainers or training companies were selected. Also, because these expenses involved a flat fee paid to a third party, it was difficult to determine the specific items that were paid for with funds (i.e., text books, reference materials, room, food, etc.).

Costs for training varied significantly even for the same course. In our sample of 100 vouchers, LETSB provided funds for lead homicide training. We identified and reviewed 20 of these 40 hour training sessions. All but 3 of the 20 lead homicide investigator training courses were taught by the three largest training companies. It is important to note that all of these courses are required to cover a minimum Board-established curriculum and be 40 hours in length. While individual instructors completed the training for between \$2,417 and \$5,198, the trainings conducted by the training companies cost between \$9,500 and \$16,300. Given the significant variation in costs/charges, LETSB should consider developing a master contract with training vendors. **On December 9, 2013, we asked LETSB if it had considered establishing master contracts for trainers that are used frequently in order to negotiate the best rates possible and to standardize the courses and charges. LETSB officials responded on January 27, 2014, that they had not considered establishing master contracts.**

LETSB is mandated with the responsibility for training coroners and LHIs (55 ILCS 5/3-3001 and 50 ILCS 705/10.11). According to information posted on LETSB's website (http://www.ptb.state.il.us/training/mtu/training_faqaassist.htm), MTUs have the freedom and autonomy to contract with individuals as well as public and private law enforcement academies and training enterprises for the delivery of specific training courses. Although this may give MTUs flexibility, it may also lead to inconsistent training and differing levels of quality in the training offered. LETSB has not developed or approved a list of individual trainers or training companies that are approved to present/teach courses that are reimbursed with moneys from the Fund.

Illinois Criminal Justice Information Authority and Homicide Training

In July 2013, the Illinois Criminal Justice Information Authority (ICJIA) designated \$2,215,522 from the Death Penalty Abolition Act fund to the University of Illinois at Chicago to support a Center for Excellence for the Investigation of Homicides and Sexual Assault. According to the July 29, 2013, minutes of the Illinois Criminal Justice Information Authority Budget Committee meeting, **there is much disparity in the needs and resources available among law enforcement agencies. For example, a northern law enforcement agency seeking training in blood spatter would contact an east coast expert and a southern agency would seek training from the west coast. According to the ICJIA meeting minutes, there is very little standardization and often the training is not suited to the needs specific to Illinois.** According to the July 29, 2013, minutes there is a multitude of law enforcement agencies all using different techniques and the center will allow for the development of training in a manner that provides consistent standards to stakeholders.

PROCUREMENT OF TRAINING	
RECOMMENDATION 7	<p><i>LETSB should:</i></p> <ul style="list-style-type: none"> • <i>Ensure that a formal agreement is used for homicide trainings provided with Death Certificate Surcharge Fund moneys.</i> • <i>Develop and approve a list of training courses that can be reimbursed with Death Certificate Surcharge Fund moneys and a list of individuals and training companies that are approved to present those courses.</i> • <i>Consider master contracts for courses that are offered on a regular basis and contracting directly with the training companies that provide a large amount of training in order to standardize the course content and charges.</i>

<p>LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE</p>	<p>Agree in Part. The homicide trainings are incorporated into Grant Agreements between the Board and each MTU. The funds expended are covered by both the specific Death Certificate Surcharge Fund Terms and Conditions, and the general Terms & Conditions the MTUs agree to as part of their annual application. The Board approves the budgets of every MTU annually. Submitted budgets are created by MTU Advisory Boards which are empowered to develop their own agreements. The Board agrees to require written proposals in order to approve all expenditures contemplated under this program. The Board will also consider the feasibility of using master contracts for training.</p> <p>The Board agrees to approve an ongoing list for training courses that are eligible for reimbursement and grants.</p> <div data-bbox="623 642 1377 921" style="border: 1px solid black; padding: 5px;"> <p><i>Auditor Comment #5</i> <i>MTU agreements provided by LETSB officials did not contain specific terms and conditions related to the Death Certificate Surcharge Fund. As is noted in the audit report, fiscal year 2013 MTU annual grant agreements did not include these funds. There were also no formal agreements with other entities such as the Illinois Coroners and Medical Examiners Association.</i></p> </div>
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DELIVERY OF TRAINING PROGRAMS

The overwhelming majority of moneys expended from the Death Certificate Surcharge Fund by LETSB for fiscal years 2010 through 2013, \$1,331,663 or 85 percent of total funds expended by LETSB, were for reimbursements to MTUs. MTUs in turn generally hire private vendors or training companies to perform the actual training.

In some cases funds were provided or reimbursed by LETSB to an MTU to provide training or conferences for other organizations. For instance, MTU 16 received a payment of \$40,000 in January 2010 for “Funding For Death Investigation Courses” conducted for the Chicago Police Department (CPD). Although the payment was made in January 2010, the courses covered the period July 1, 2009, to June 30, 2010 (FY10); therefore, it could **not** have been a reimbursement. In total for the four-year period, we identified at least \$120,813 that was paid to MTU 16 for CPD training. Since no documentation was attached to these payments, we could not determine the courses presented or the specific use of the funds.

Some training we reviewed was provided in the context of a conference. These conferences involved large costs for rooms, food and beverage, printing, badges, and other costs that are peripheral to the actual training. According to LETSB’s fiscal year 2011 and fiscal year 2013 Death Investigation Course Guidelines, catering (food/ beverage services), room rental, and lodging and per diem costs cannot be included in proposals for training.

As an example, MTU 14 was reimbursed each year (2010-2013) for expenses related to a conference for the Major Case Squad of Greater St. Louis. For the four-year period reviewed, we identified at least \$129,588 in payments made to MTU 14 for this purpose. As a specific example, MTU 14 was paid \$30,358 in May 2011. 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. In this case, **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 years, 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 many individuals not covered by statute and included some from organizations outside the State of Illinois.

DELIVERY OF TRAINING	
RECOMMENDATION 8	<i>LETSB should ensure that death investigation and homicide training is provided in the most efficient and effective manner possible. LETSB should also follow its guidelines and should consider developing more specific policies regarding acceptable methods of delivering trainings reimbursed with Death Certificate Surcharge Fund moneys.</i>
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD RESPONSE	Agree. The Death Investigation Course Guidelines were developed for courses offered in a classroom setting, usually with attendance of less than 40. ILETSB will work to address the issue of training delivery methods for non-classroom settings. The Board agrees that death investigation and homicide training should be delivered efficiently and effectively. The Board will adopt and amend policies regarding best methods in delivering trainings for reimbursement.

APPENDICES

APPENDIX A
HOUSE RESOLUTION NO. 383

STATE OF ILLINOIS
HOUSE OF REPRESENTATIVES
98TH GENERAL ASSEMBLY

HOUSE RESOLUTION No. 383
OFFERED BY REPRESENTATIVES DAN BRADY-JOHN D'AMICO-FRANK J. MAUTINO

WHEREAS, Public Act 92-141 amended the Vital Records Act to provide for a \$2 fee for each certified copy of a death certificate, to be collected by the local registrar or county clerk and remitted to the State Registrar monthly for deposit into the Death Certificate Surcharge Fund; and

WHEREAS, 25% of the money in the Death Certificate Surcharge Fund is to be used by the Illinois Law Enforcement Training and Standards Board, subject to appropriation, for the purpose of training coroners, deputy coroners, forensic pathologists, and police officers for homicide investigations; and

WHEREAS, The balance in the Death Certificate Surcharge Fund (Fund 635) on April 22, 2013, was \$2.4 million; and

WHEREAS, At that date, expenditures by the Illinois Law Enforcement Training and Standards Board from Fund 635 in Fiscal Year 2013 totaled approximately \$248,600; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-EIGHTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that the Auditor General is directed to conduct a management audit of the Illinois Law Enforcement Training and Standards Board's uses of moneys appropriated from the Death Certificate Surcharge Fund during Fiscal Years 2010, 2011, 2012, and 2013; and be it further

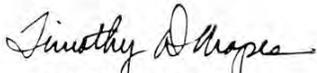
RESOLVED, That the audit include, but not be limited to, the following determinations:

- (1) the amounts appropriated to the Illinois Law Enforcement Training and Standards Board (Board) from the Death Certificate Surcharge Fund (Fund) for Fiscal Years 2010, 2011, 2012, and 2013;
- (2) the amounts expended by the Board from the Fund during Fiscal Years 2010, 2011, 2012, and 2013, and for what specific purposes; and
- (3) whether the Board has rules, policies and procedures in place concerning its training program financed with proceeds from the Death Certificate Surcharge Fund, including the process of identifying training needs, procurement of training resources, and delivery of training programs; and be it further

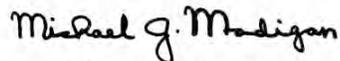
RESOLVED, That the Illinois Law Enforcement Training and Standards Board and any other agencies or entities having information relevant to this audit cooperate fully and promptly with the Auditor General's Office in the conducting of this audit; and be it further

RESOLVED, That the Auditor General commence this audit as soon as possible and report his findings and recommendations upon completion in accordance with the provisions of Section 3-14 of the Illinois State Auditing Act.

Adopted by the House of Representatives on May 31, 2013.


TIMOTHY D. MAPES
CLERK OF THE HOUSE




MICHAEL J. MADIGAN
SPEAKER OF THE HOUSE

APPENDIX B
AUDIT METHODOLOGY

Appendix B

AUDIT METHODOLOGY

On May 31, 2013, the Illinois House of Representatives adopted House Resolution No. 383 directing the Auditor General to conduct a management audit of the Illinois Law Enforcement Training and Standards Board's use of moneys appropriated from the Death Certificate Surcharge Fund during Fiscal Years 2010, 2011, 2012, and 2013 (see Appendix A). The resolution asked the Auditor General to determine:

- (1) the amounts appropriated to the Illinois Law Enforcement Training and Standards Board (Board) from the Death Certificate Surcharge Fund (Fund) for Fiscal Years 2010, 2011, 2012, and 2013;
- (2) the amounts expended by the Board from the Fund during Fiscal Years 2010, 2011, 2012, and 2013, and for what specific purposes; and
- (3) whether the Board has rules, policies and procedures in place concerning its training program financed with proceeds from the Death Certificate Surcharge Fund, including the process of identifying training needs, procurement of training resources, and delivery of training programs.

An entrance conference was held and initial work began on the audit in August 2013 and fieldwork concluded in December 2013. We met with officials from the Law Enforcement Training and Standards Board (LETSB) and conducted walkthroughs of operations related to the expenditure of funds appropriated from the Death Certificate Surcharge Fund to identify key decision points and issue areas for audit testing. We also reviewed Board meeting minutes for fiscal years 2010 through 2013.

In conducting the audit, we reviewed applicable statutes, rules, policies and procedures. We reviewed compliance with those laws, rules, and policies to the extent necessary to meet the audit's objectives. Any instances of non-compliance we identified are noted as recommendations in this report.

We assessed risk by reviewing financial audits and compliance examinations of the LETSB and reviewing internal documents including policies and procedures. We reviewed management controls relating to the audit objectives. The audit reports any weaknesses identified in those controls and includes them as recommendations.

Testing and Analytical Procedures

We reviewed expenditures of funds appropriated to the LETSB from the Death Certificate Surcharge Fund.

Law Enforcement Training and Standards Board Expenditures of Moneys Appropriated from the Death Certificate Surcharge Fund					
	FY10	FY11	FY12	FY13	Total
Expenditures	\$375,997	\$388,000	\$400,000	\$400,000	\$1,563,997
Vouchers ¹	46	43	70	58	217
Note: ¹ The number of vouchers does not include expenditures that were reversed or subsequently transferred to an account that was not related to the #0635 fund. Source: OAG analysis of Illinois Office of the Comptroller expenditure data.					

For testing purposes, we judgmentally selected 25 expenditures from each fiscal year (2010 through 2013) for a total of 100 expenditures for the four-year audit period. These 100 expenditures totaled \$1,117,906 which represents 71 percent of all expenditures for the period. Because expenditures were not selected using a random sample, results cannot be projected to the population.

APPENDIX C
ILLINOIS LAW ENFORCEMENT TRAINING AND
STANDARDS BOARD
EXPENDITURES FROM THE
DEATH CERTIFICATE SURCHARGE FUND BY VENDOR
FOR FY10-FY13

**Law Enforcement Training and Standards Board Expenditures from the
Death Certificate Surcharge Fund FY10-FY13**

Fiscal Year	Vendor Name	MTU	City	Amount
2010	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$6,377
2010	LAW & JUSTICE COMMISSION	8	NORMAL	\$11,500
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,603
2010	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$7,800
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,744
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,736
2010	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$30,500
2010	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$500
2010	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$8,500
2010	NORTHWEST ILLINOIS CRIMINAL	1	DIXON	\$1,600
2010	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$4,024
2010	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$7,395
2010	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$300
2010	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$350
2010	ILLINOIS STATE POLICE	N/A	SPRINGFIELD	\$3,990
2010	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$12,000
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$3,450
2010	SOUTHERN ILLINOIS CRIMINAL	15	CARBONDALE	\$21,325
2010	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$7,500
2010	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$5,500
2010	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$3,981
2010	LAW & JUSTICE COMMISSION	8	NORMAL	\$4,000
2010	LAW & JUSTICE COMMISSION	8	NORMAL	\$9,000
2010	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$4,800
2010	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$7,800
2010	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$40,000
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$5,200
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,592
2010	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$5,500
2010	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$22,500
2010	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$11,000
2010	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$4,075
2010	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$25,199
2010	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$15,075
2010	ILLINOIS VALLEY CRIME	5	PRINCETON	\$6,500
2010	CHAMPAIGN COUNTY	12	URBANA	\$4,075
2010	ILLINOIS VALLEY CRIME	5	PRINCETON	\$4,000
2010	NORTHWEST ILLINOIS CRIMINAL	1	DIXON	\$5,500

Fiscal Year	Vendor Name	MTU	City	Amount
2010	WESTERN ILLINOIS POLICE	6	GALESBURG	\$11,000
2010	LAW & JUSTICE COMMISSION	8	NORMAL	\$7,800
2010	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$5,307
2010	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$7,800
2010	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$5,000
2010	CHAMPAIGN COUNTY	12	URBANA	\$12,000
2010	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$4,800
2010	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$4,800
FY10 Total				\$375,997
2011	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$37,313
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,164
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,685
2011	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$8,100
2011	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$30,358
2011	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$54,609
2011	ILLINOIS VALLEY CRIME	5	PRINCETON	\$1,368
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$8,500
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$8,500
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,634
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$7,460
2011	ILLINOIS VALLEY CRIME	5	PRINCETON	\$6,825
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,072
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,807
2011	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$5,049
2011	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$3,717
2011	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$1,250
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,736
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$7,500
2011	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$7,900
2011	LAW & JUSTICE COMMISSION	8	NORMAL	\$10,500
2011	CHAMPAIGN COUNTY	12	URBANA	\$2,400
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,604
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,512
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,139
2011	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$7,100
2011	LAW & JUSTICE COMMISSION	8	NORMAL	\$7,500
2011	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$11,000
2011	CHAMPAIGN COUNTY	12	URBANA	\$11,250
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,728
2011	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$2,459

Fiscal Year	Vendor Name	MTU	City	Amount
2011	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$11,000
2011	SOUTHERN ILLINOIS CRIMINAL	15	CARBONDALE	\$11,750
2011	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$6,500
2011	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$6,000
2011	NORTHWEST ILLINOIS CRIMINAL	1	DIXON	\$7,800
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,445
2011	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$43,500
2011	ILLINOIS STATE POLICE	N/A	SPRINGFIELD	\$1,235
2011	ILLINOIS STATE POLICE	N/A	SPRINGFIELD	\$8,100
2011	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$21,325
2011	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$10,000
2011	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,606
FY11 Total				\$388,000
2012	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$4,453
2012	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$2,043
2012	LAW & JUSTICE COMMISSION	8	NORMAL	\$916
2012	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$3,870
2012	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$6,447
2012	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$3,022
2012	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$2,000
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$19,737
2012	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$6,924
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,758
2012	LAW & JUSTICE COMMISSION	8	NORMAL	\$1,784
2012	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$1,250
2012	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$931
2012	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$1,310
2012	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$4,157
2012	CHAMPAIGN COUNTY	12	URBANA	\$700
2012	SOUTHERN ILLINOIS CRIMINAL	15	CARBONDALE	\$750
2012	WESTERN ILLINOIS POLICE	6	GALESBURG	\$223
2012	CENTRAL ILLINOIS REGIONAL COMM	11	MT ZION	\$1,569
2012	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$326
2012	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$3,405
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,801
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$3,237
2012	LAW & JUSTICE COMMISSION	8	NORMAL	\$5,100
2012	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$29,706
2012	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$8,100
2012	CENTRAL ILLINOIS REGIONAL COMM	11	MT ZION	\$5,806

Fiscal Year	Vendor Name	MTU	City	Amount
2012	CHAMPAIGN COUNTY	12	URBANA	\$10,750
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$4,306
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$3,307
2012	ILLINOIS VALLEY CRIME	5	PRINCETON	\$3,488
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,800
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$9,500
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$8,100
2012	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$1,611
2012	CHAMPAIGN COUNTY	12	URBANA	\$9,500
2012	WESTERN ILLINOIS UNIVERSITY	N/A	MACOMB	\$181
2012	OFFICE DEPOT INC	N/A	CINCINNATI	\$174
2012	ILLINOIS VALLEY CRIME	5	PRINCETON	\$3,686
2012	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$4,757
2012	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$4,784
2012	SOUTHERN ILLINOIS CRIMINAL	15	CARBONDALE	\$14,850
2012	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$4,805
2012	LASER INNOVATIONS INC	N/A	SPRINGFIELD	\$543
2012	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$28,389
2012	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$4,582
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$3,182
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,589
2012	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$4,605
2012	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$11,000
2012	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$5,264
2012	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$4,638
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,518
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,802
2012	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$3,112
2012	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$7,100
2012	WESTERN ILLINOIS POLICE	6	GALESBURG	\$4,825
2012	ILLINOIS VALLEY CRIME	5	PRINCETON	\$2,000
2012	LAW & JUSTICE COMMISSION	8	NORMAL	\$9,500
2012	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$14,700
2012	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$14,850
2012	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$3,000
2012	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$11,000
2012	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$16,300
2012	NORTHWEST ILLINOIS CRIMINAL	1	DIXON	\$5,482
2012	SOUTHERN ILLINOIS CRIMINAL	15	CARBONDALE	\$11,000
2012	CENTRAL ILLINOIS REGIONAL COMM	11	MT ZION	\$3,806

Fiscal Year	Vendor Name	MTU	City	Amount
2012	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$5,356
2012	CHAMPAIGN COUNTY	12	URBANA	\$9,500
2012	ILLINOIS CENTRAL COLLEGE	7	PEORIA	\$4,432
FY12 Total				\$400,000
2013	INTERGOVERNMENTAL TRANSACTIONS (Facilities Management Revolving Fund)	N/A		\$630
2013	INTERGOVERNMENTAL TRANSACTIONS (Facilities Management Revolving Fund)	N/A		\$13,846
2013	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$15,800
2013	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$5,147
2013	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$13,551
2013	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$2,682
2013	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$3,000
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,000
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,417
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$7,500
2013	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$315
2013	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$5,166
2013	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$5,198
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$3,000
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,442
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,428
2013	ILLINOIS VALLEY CRIME	5	PRINCETON	\$4,143
2013	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$10,500
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,162
2013	ILLINOIS CORONERS & MEDICAL EX	N/A	SULLIVAN	\$6,486
2013	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$35,000
2013	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$11,000
2013	PIL I LP (Crown Plaza)	N/A	N/A	\$15,925
2013	TRI-RIVER POLICE TRAIN REG INC	16	CREST HILL	\$5,289
2013	LAW & JUSTICE COMMISSION	8	NORMAL	\$10,500
2013	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$4,166
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,417
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,469
2013	NORTHERN ILLINOIS MOBILE TEAM	2	ROCKFORD	\$6,336
2013	EAST CENTRAL IL MOBILE LAW	13	CHARLESTON	\$6,800
2013	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$8,100
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,124
2013	SOUTHERN ILLINOIS CRIMINAL	15	CARBONDALE	\$13,890

Fiscal Year	Vendor Name	MTU	City	Amount
2013	CHAMPAIGN COUNTY	12	URBANA	\$9,500
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,100
2013	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$6,513
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$8,100
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$7,500
2013	WESTERN ILLINOIS POLICE	6	GALESBURG	\$6,489
2013	CHAMPAIGN COUNTY	12	URBANA	\$10,890
2013	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$4,146
2013	NORTHWEST ILLINOIS CRIMINAL	1	DIXON	\$5,960
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,623
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,507
2013	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$12,990
2013	ILLINOIS VALLEY CRIME	5	PRINCETON	\$6,500
2013	MOBILE TEAM TRAINING UNIT IV	4	EAST MOLINE	\$10,500
2013	NORTHWEST ILLINOIS CRIMINAL	1	DIXON	\$840
2013	LAW & JUSTICE COMMISSION	8	NORMAL	\$9,100
2013	SOUTHWESTERN ILLINOIS LAW	14	BELLEVILLE	\$11,940
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$2,583
2013	NORTH EAST MULTI-REGIONAL	3	NORTH AURORA	\$1,398
2013	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$6,513
2013	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$7,500
2013	WEST CENTRAL ILLINOIS CRIMINAL	9	JERSEYVILLE	\$9,100
2013	ILLINOIS CENTRAL COLLEGE	7	PEORIA	\$6,427
2013	ILLINOIS VALLEY CRIME	5	PRINCETON	\$8,100
2013	LAW ENFCMNT TRAIN ADVRY COMM	10	SPRINGFIELD	\$13,750
FY13 Total				\$400,000
FY10-FY13 Grand Total				\$1,563,997
Source: OAG analysis of Illinois Comptroller's Office data.				

Note: Totals may not add due to rounding.

APPENDIX D
ILLINOIS LAW ENFORCEMENT TRAINING AND
STANDARDS BOARD
DEATH INVESTIGATION COURSE GUIDELINES
FISCAL YEAR 2013



Illinois Law Enforcement Training and Standards Board
Death Investigation Course Guidelines
Fiscal Year 2013

Please be advised of the following information regarding application for grant funding of courses and final course records submitted to the Board office by Mobile Team Units and/or training entities sponsoring Death Investigation courses. Each Mobile Team Unit (MTU) and/or training entities will be required at the end of each course to submit the information listed below to the Training Board office. Please keep your originals for audit purposes and forward copies only to the Board office, attention Susan Knox.

The Mobile Team and/or Training Entity must provide the following information when submitting a proposal to the Board office:

1. Provide a detailed proposed budget with final cost figures
2. Include a summary concerning the course and the instructor
3. Provide the length of course
4. List the dates of the training and where it will be held
5. Contact the Board office with any changes to the proposal for approval
6. Canceled training must be reported to the Board office as soon as possible
 - a. Be advised this does not automatically approve a future offering
7. Deadlines for proposals are due prior to June 30, 2012; approvals will be announced to each MTU/Training Entity after the Director's approval.

The Mobile Team and/or Training Entity must provide the following information when submitting for reimbursement to the Board office:

1. Submit a letter stating date of course, length of course, and total reimbursement request which should be no higher than the original proposal amount
2. Submit a course roster for verification of attendance
 - a. A minimum of 20 participants is necessary to be cost effective, if you provide a course with a lesser number of participants the course will be prorated accordingly
3. Provide all copies of receipts/bills/contracts for reimbursement purposes
4. Submit a summary copy of the evaluations/feedback
5. Include a copy of any handouts/manuals/etc. provided by the instructor
6. Deadlines for reimbursements are two (2) weeks upon completion of training.

If providing a "Lead Homicide Investigator" course, please follow instructions for proposals, reimbursement and please send a copy of the roster to Cora Beem for certificate purposes.

Reminder proposals cannot include the following items:

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

Please advise the Coroners in your Mobile Team area of the courses you are sponsoring. You may refer them to the Police Training Board website for the listing of dates and contacts. Thank you for your assistance.

APPENDIX E
AGENCY RESPONSES



Illinois Law Enforcement Training and Standards Board

STATE OF ILLINOIS

Pat Quinn, Governor
Kevin T. McClain, Executive Director

Phone: (217) 782-4540
Fax: (217) 524-5350
Website: <http://www.ptb.state.il.s>

CHAIRMAN

SHERIFF RICHARD WATSON
ST. CLAIR COUNTY

VICE CHAIRMAN

VALERIE L. SALMONS
VILLAGE MANAGER, BARTLETT

MEMBERS

SHERIFF BRENT A. FISCHER
ADAMS COUNTY

CHIEF JOHN H. SCHLAF
KNOX COLLEGE CAMPUS SAFETY
GALESBURG

TED J. STREET

DWIGHT W. WELCH
MAYOR, COUNTRY CLUB HILLS

LAUREL LUNT PRUSSING
MAYOR, URBANA

SHERIFF PATRICK HARTSHORN
VERMILION COUNTY

TIM GLEASON
CITY ADMINISTRATOR,
WASHINGTON

DARRYL STROUD
UNIVERSITY PARK POLICE
DEPARTMENT

PAUL WILLIAMS

CHIEF JAN NOBLE
BELVIDERE POLICE
DEPARTMENT

STATUTORY MEMBERS

LISA MADIGAN
ATTORNEY GENERAL
STATE OF ILLINOIS

DOROTHY BROWN
CLERK OF THE CIRCUIT COURT
COOK COUNTY

GARRY MCCARTHY
SUPERINTENDENT
CHICAGO POLICE DEPARTMENT

SHERIFF THOMAS DART
COOK COUNTY

DIRECTOR HIRAM GRAU
DEPARTMENT OF STATE POLICE

SPECIAL AGENT-IN-CHARGE
FBI, SPRINGFIELD

DIRECTOR MICHAEL SCHLOSSER
POLICE TRAINING INSTITUTE,
CHAMPAIGN

DIRECTOR SALVADOR GODINEZ
ILLINOIS DEPARTMENT OF
CORRECTIONS

March 18, 2014

Mr. Mike Paoni
Audit Manager
State of Illinois
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703-3154

Dear Mr. Paoni:

Please find attached the Board's responses. While some of the items found in your Recommendations have already addressed by Board staff, we will carefully review these Recommendations and take additional necessary actions.

Let me again take this opportunity to thank you and your staff for the professionalism of your effort.

Should you or your staff require additional information, please feel free to contact me.

Sincerely,

Kevin T. McClain
Executive Director

KTM / JK

----- 4500 South 6th Street Road / Room 173 / Springfield, IL 62703 -----

The first paragraph of this response is generally applicable to all of the Recommendations. The Illinois Law Enforcement Training and Standards Board (ILETSB), like many State agencies and boards, has continued to extend its sincere efforts to comply with the mandates and duties given it. In conjunction with the Board's leadership, ILETSB personnel have worked tirelessly and often taken on additional challenges, despite significant staff attrition over the past several years, to work with the General Assembly and the Governor's Office to address the statutory responsibilities of the Board, while coping with the fiscal difficulties and sacrifices called for within the State's budget. Indeed, since 2008, staffing levels for ILETSB have fallen from a high of 27 a few short years ago to as few as 15 ILETSB staff – a 45% reduction in staff. Despite significant staff reductions, ILETSB continues to take on additional statutory responsibilities, including Lead Homicide Investigator training (2012), Canine certification (2012), Autism training (2008), Elder Abuse training (2012), PTSD training (2013), Taser inspections (2014), Animal Fighting Awareness training (2014), Communication with Crime Victims training (2013), Officer Suicide, and Alcohol Impairment Task Force (2012). Doing more with less becomes ever more critical when receipts into the Board's primary funding source, the Traffic and Criminal Conviction Surcharge Fund, have decreased steadily (a 17% drop in receipts between FY 2008 and FY 2013). We appreciate the audit staff's hard work and dedication. We will address every Recommendation, and appreciate the knowledge, expertise and advice to make better a program that the Board is proud to administer.

RECOMMENDATION 1

LETSB should insure that proper signatures and approvals are obtained on all vouchers. LETSB should also implement controls to ensure vouchers are approved within the required 30-day time frame.

Agree with Recommendation. The Board has instituted new procedures related to “proper signatures and approvals” to implement Finding 12-3 in the Board’s Compliance Audit for the Fiscal Years ending June 30, 2012 (released June 27, 2013), which predates this Audit. The 30-day time frame has two components. Number one, the Board will continue to seek additional resources to provide staffing levels to ensure compliance with the 30-day time frame for vouchers reimbursing courses that receive original funding approval. Number two, some courses are funded on a “funds available” basis. Often that determination is not made until after the 30-day time frame, when Board staff can determine if there are funds available due to other courses coming in under cost(s) / being canceled. The Board will work to process vouchers funding such courses as quickly as possible.

Auditor Comment #1

As noted in the audit report, improper approval of vouchers continued even after release of the most recent OAG compliance examination (June 27, 2013). Two vouchers we reviewed involving rent payments to the Facilities Management Revolving Fund were approved by only the Fiscal Officer (Fiscal Officer signed as Receiving Officer, Head of Unit or Authorized Agent, and Agency Head) on August 27, 2013, and August 30, 2013.

RECOMMENDATION 2

LETSB should follow its Death Investigation Course Guidelines. It should require proposals to be submitted for all trainings, require timely submission of requests for reimbursement, require support for all expenditures, and only reimburse allowable costs.

Agree with Recommendation. The Death Investigation Course Guidelines (which are unofficial, internal, and constantly under review) were developed for courses offered in a classroom setting, usually with attendance of less than 40. Presently proposals are required for all trainings offered by the Mobile Training Units (50 ILCS 720 et. seq., hereafter “MTUs”), academies, etc. All FY 2013 MTU courses were funded after submission of a request, approval of request by Board staff, and submission of a reimbursement request containing proper documentation. This enforcement of existing policy was implemented by the Manager of In-Service Training in July 2012, prior to this Audit. Said proposals are subjected to an in-house administrative review. The Board will work with the associations and other entities currently receiving funding to formalize their training proposals and

establish what level of documentation is required, including rosters for training in non-classroom settings. Going forward registration fees will not be allowed.

Auditor Comment #2

While LETSB characterizes the Death Investigation Course Guidelines as “unofficial” and “internal,” the guidelines contain language indicating LETSB has been disseminating the guidelines to MTUs. The guidelines begin with the statement, “Please be advised of the following information regarding application for grant funding of courses and final course records submitted to the Board office by Mobile Team Units and/or training entities sponsoring Death Investigation courses.” The guidelines also end with “Please advise the Coroners in your Mobile Team area of the courses you are sponsoring. You may refer them to the Police Training Board website for the listing of dates and contacts.” (See Appendix D of this audit for a copy of the guidelines.)

Although LETSB states that all FY 2013 MTU courses were funded after submission of a request and approval by Board staff, we found no evidence of a proposal for 15 of 23 FY13 trainings sampled (11 involved an MTU). We also found no evidence of approval prior to the request for reimbursement for 11 of 23 FY13 trainings sampled (7 involved an MTU).

RECOMMENDATION 3

LETSB should develop policies and procedures that delineate allowable uses of appropriations received from the Death Certificate Surcharge Fund. LETSB should also develop policies that provide additional guidance regarding specific costs that are reimbursable with moneys from the Death Certificate Surcharge Fund including registration fees.

Agree in Part. The Board agrees to modify its operations to meet the Recommendation for all future requests from entities that do not utilize the MTUs. The Death Investigation Course Guidelines (which are unofficial, internal, and constantly under review) were developed for courses offered in a classroom setting, usually with attendance of less than 40. The Board will work with the involved parties to develop guidelines for training offerings that are too large to fit into a classroom and require facility rental, and for necessary support costs. Going forward registration fees will not be allowable costs.

Auditor Comment #3

While LETSB characterizes the Death Investigation Course Guidelines as “unofficial” and “internal,” the guidelines contain language indicating LETSB has been disseminating the guidelines to MTUs. The guidelines begin with the statement, “Please be advised of the following information regarding application for grant funding of courses and final course records submitted to the Board office by Mobile Team Units and/or training entities sponsoring Death Investigation courses.” The guidelines also end with “Please advise the Coroners in your Mobile Team area of the courses you are sponsoring. You may refer them to the Police Training Board website for the listing of dates and contacts.” (See Appendix D of this audit for a copy of the guidelines.)

During the course of the Audit, the Board clarified its involvement as it relates to the Illinois coroners. The role of the Board is very limited in scope with the coroners. Therefore, procedures will be modified accordingly. The Board only has to be involved with coroner’s training every 4 year election cycle. Each coroner is required to apply for “admission” to the Board’s coroners training program. The onus of completing the coroners training course is on each coroner, and the Board is to notify the county board if an “elected” coroner does not complete the course which is offered every 4 years. The Board develops the training curriculum for the program. The Board is not required to provide or develop any other coroners training except as described above. A policy and procedure will be developed to use the fund for essential training first.

RECOMMENDATION 4

LETSB should maintain a list of all coroners and whether the position is elected or appointed in that county. LETSB should also update this list after each election.

Agree with Recommendation. The Board will contact each County Board and work with the Illinois Coroners & Medical Examiners Association (ICMEA) to compile and maintain such a listing.

RECOMMENDATION 5

LETSB should develop a system that documents whether and when each coroner completes the statutorily required coroner training program. LETSB should comply with State law (55ILCS 5/3-3001 (b)(3)) and its administrative rules (20 Ill. Adm. Code 1760.207) and notify all county boards of successful or unsuccessful completion of the coroner training program by the coroner of that county.

Agree in Part. The Board will work with specific county boards and ICMEA to do so. Although the Board is severely understaffed (in addition to the general staff attrition referenced above, the two Board staff specifically assigned to oversee coroners training requirements resigned in 2009 and 2012 respectively and have not been replaced), it is committed to meeting this Recommendation.

The Board acknowledges it has relied upon the ICMEA to ensure all elected coroners receive the necessary training and notification. In the future the Board will work with county boards directly. Although the audit did not find any elected coroner who had not been trained and certified, the Board will adjust policies and procedures to enhance accountability. The Board denies it has any other responsibility regarding coroners training except as stated in its Response to Recommendation 3.

Auditor Comment #4

Although the audit did not find any coroners who had not been trained and certified, the audit found that the documentation provided by LETSB was insufficient to determine whether six coroners had received the mandatory required training.

RECOMMENDATION 6

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

Agree. The Board will, however, complete data entry into our computer system to monitor certification and training. As part of that effort, the Board will contact LHI trainees related to the requirement of 32 hours of in-service training every 4 years. Finally, although the certificates are not department or office aligned, initial data entry will supply this information. Reliance upon office or department affiliation would not be necessary regarding certification. The fulfillment of certification requirements to be certified is discretionary with each department/office or unit of local government administrator.

RECOMMENDATION 7

LETSB should:

- *Develop a formal agreement to be used for homicide trainings provided with Death Certificate Surcharge Fund moneys.*
- *Develop and approve a list of training courses that can be reimbursed with Death Certificate Surcharge Fund moneys and a list of individuals and training companies that are approved to present those courses.*
- *Consider master contracts for courses that are offered on a regular basis and contracting directly with the training companies that provide a large amount of training in order to standardize the course content and charges.*

Agree in Part. The homicide trainings are incorporated into Grant Agreements between the Board and each MTU. The funds expended are covered by both the specific Death Certificate Surcharge Fund Terms and Conditions, and the general Terms & Conditions the MTUs agree to as part of their annual application. The Board approves the budgets of every MTU annually. Submitted budgets are created by MTU Advisory Boards which are empowered to develop their own agreements. The Board agrees to require written proposals in order to approve all expenditures contemplated under this program. The Board will also consider the feasibility of using master contracts for training.

The Board agrees to approve an ongoing list for training courses that are eligible for reimbursement and grants.

Auditor Comment #5

MTU agreements provided by LETSB officials did not contain specific terms and conditions related to the Death Certificate Surcharge Fund. As is noted in the audit report, fiscal year 2013 MTU annual grant agreements did not include these funds. There were also no formal agreements with other entities such as the Illinois Coroners and Medical Examiners Association.

RECOMMENDATION 8

LETSB should ensure that death investigation and homicide training is provided in the most efficient and effective manner possible. LETSB should also follow their guidelines and should consider developing more specific policies regarding acceptable methods of delivering trainings reimbursed with Death Certificate Surcharge Fund moneys.

Agree. The Death Investigation Course Guidelines were developed for courses offered in a classroom setting, usually with attendance of less than 40. ILETSB will work to address the issue of training delivery methods for non-classroom settings. The Board agrees that death investigation and homicide training should be delivered efficiently and effectively. The Board will adopt and amend policies regarding best methods in delivering trainings for reimbursement.

2. DESCRIPTION OF SUPPLIES AND SERVICES

2.1 GOAL: Grantee agrees to abide by the general requirements and procedures applicable to the Grantee as set forth in 50 ILCS 720, the Intergovernmental Law Enforcement Officer's In-Service Training Act.

2.2 SUPPLIES AND/OR SERVICES REQUIRED: Grantee agrees to provide Training and Training Services in accordance with the following terms and conditions:

- A. Under the provisions the Police, Fire, and Emergency Services portion of Illinois Compiled Statutes, including but not limited to the Illinois Police Training Act (50 ILCS 705/), the Peace Officer Firearm Training Act (50 ILCS 710/), and the Intergovernmental Law Enforcement Officer's In-Service Training Act (50 ILCS 720/), as provided by the Board.
- B. Under the provisions of any grant, state or federal, the Board may receive and subsequently provides funding to the Grantee.
- C. Under the provisions of any subsequently enacted state or federal law.

2.3 MILESTONES AND DELIVERABLES: Grantee shall not perform services, provide supplies or incur expenses in amount exceeding the amount shown in this Section, unless the State has authorized a higher amount in writing prior to the Grantee performing the services, providing the supplies, or incurring the expenses.

Not-to-exceed \$ _____

2.4 GRANTEE / STAFF SPECIFICATIONS:

2.5 ASSIGNMENT AND SUBCONTRACTING:

2.5.1 This Grant Agreement may not be assigned, transferred in whole or in part by the Grantee without the prior written consent of the State.

2.5.2 For purposes of this section, subcontractors are those specifically hired to perform all or part of the work covered by the Grant Agreement.

Will subcontractors be utilized? Yes No

2.5.3 Grantee shall describe below the names and addresses of all authorized subcontractors to be utilized by Grantee in the performance of this Grant Agreement, together with a description of the work to be performed by the subcontractor and the anticipated amount of money that each subcontractor is expected to receive pursuant to this Grant Agreement. Grantee shall provide a copy of any subcontracts within 20 days of execution of this Grant Agreement.

Subcontractor Name _____ Amount to be paid _____
Address _____ Description of work _____

Subcontractor Name _____ Amount to be paid _____
Address _____ Description of work _____

2.5.4 The Grantee shall notify the State of any additional or substitute subcontractors hired during the term of this Grant Agreement. Grantee shall provide to the State a copy of all such subcontracts within 20 days of execution of the subcontract.

2.5.5 All subcontracts must include the same certifications that Grantee must make as a condition of this Grant Agreement. Grantee shall include in each subcontract the subcontractor certifications as shown on the Standard Subcontractor Certification form available from the State.

2.6 TRANSPORTATION AND DELIVERY:

2.7 WHERE SERVICES ARE TO BE PERFORMED: Unless otherwise specified in this section all services shall be performed in the United States. If the Grantee manufactures the supplies or performs the services purchased hereunder in another country in violation of this provision, such action may be deemed by the State as a breach of the Grant Agreement by Grantee. Grantee shall disclose the locations where the services required shall be performed and the known or anticipated value of the services to be performed at each location. If the Grantee received additional consideration in the evaluation based on work being performed in the United States, it shall be a breach of Grant Agreement if the Grantee shifts any such work outside the United States.

Location where services will be performed _____
Value of services performed at this location _____

Location where services will be performed _____
Value of services performed at this location _____