

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE**

**COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2022**

**Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois**



**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

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**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**AGENCY OFFICIALS**

Director	Mr. Brendan F. Kelly
First Deputy Director	Mr. Matt Davis
Chief Financial Officer (11/01/21 – Present)	Mr. Benjamin Dieterich
Chief Financial Officer (07/01/20 – 10/31/21)	Mr. Michael Yokley
Chief Legal Counsel (06/04/22 – Present)	Ms. Kelly Griffith
Chief Legal Counsel (06/01/21 – 06/03/22)	Ms. Maureen McCurry
Chief Legal Counsel (07/01/20 – 05/31/21)	Ms. Yvette Loizon
Chief Internal Auditor (11/01/20 – Present)	Ms. Denise K. Caldwell
Chief Internal Auditor (07/01/20 – 10/31/20)	Vacant

**AGENCY OFFICE**

The Illinois State Police's primary administrative office is located at:  
801 South Seventh Street  
Springfield, IL 62703



**ILLINOIS STATE POLICE**  
*Office of the Director*

JB Pritzker  
*Governor*

Brendan F. Kelly  
*Director*

MANAGEMENT ASSERTION LETTER

March 23, 2023

West & Company, LLC  
Certified Public Accountants  
919 East Harris Avenue  
Greenville, IL 62246

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois State Police (Department). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Department's compliance with the following specified requirements during the two year period ended June 30, 2022. Based on this evaluation, we assert that during the years ended June 30, 2021, and June 30, 2022, the Department has materially complied with the specified requirements listed below.

- A. The Department has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. Other than what has been previously disclosed and reported in the Schedule of Findings, the Department has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. Other than what has been previously disclosed and reported in the Schedule of Findings, the Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Other than what has been previously disclosed and reported in the Schedule of Findings, Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

801 South Seventh Street □ Suite 1100-S  
Springfield, Illinois 62703-2487  
(217) 782-7263 (Voice) □ (800) 255-3323 (TDD)  
[www.illinois.gov](http://www.illinois.gov) □ [www.isp.state.il.us](http://www.isp.state.il.us)

Yours truly,

Illinois State Police

**SIGNATURE ON FILE**

\_\_\_\_\_  
Brendan F. Kelly, Director

**SIGNATURE ON FILE**

\_\_\_\_\_  
Benjamin Dieterich, Chief Fiscal Officer

**SIGNATURE ON FILE**

\_\_\_\_\_  
Kelly Griffith, Acting Chief Legal Counsel

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**STATE COMPLIANCE REPORT**

**SUMMARY**

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*.

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain an adverse opinion on compliance and identifies material weaknesses over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	39	32
Repeated Findings	26	11
Prior Recommendations Implemented or Not Repeated	6	3

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2022-001	12	2020/2002	Inadequate Controls Over Property and Equipment	Material Weakness and Material Noncompliance
2022-002	19	2020/2010	Inadequate Controls Over Accounts Receivable	Material Weakness and Material Noncompliance
2022-003	21	2020/2018	Inadequate Controls Over Receipts	Material Weakness and Material Noncompliance
2022-004	23	2020/2012	Delinquent Accounts Not Pursued	Material Weakness and Material Noncompliance
2022-005	25	New	Failure to Remove Employees From Payroll	Material Weakness and Material Noncompliance
2022-006	26	2020/2004	Voucher Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance

**STATE OF ILLINOIS  
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**SCHEDULE OF FINDINGS - Continued**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2022-007	29	New	Need to Enhance Relationship with the Illinois State Toll Highway Authority	Material Weakness and Material Noncompliance
2022-008	33	2020/2016	Inadequate Controls Over Monthly Reconciliations	Material Weakness and Material Noncompliance
2022-009	36	2020/2020	Failure in Processing FOID and Concealed Carry Applications Timely	Material Weakness and Material Noncompliance
2022-010	39	2020/2020	Failure to Comply with Firearms Dealer License Certification Act	Material Weakness and Material Noncompliance
2022-011	40	2020/2020	Noncompliance with the Gun Trafficking Information Act	Material Weakness and Material Noncompliance
2022-012	41	2020/2020	Lack of Controls Over Review of Internal Control Over Service Providers	Material Weakness and Material Noncompliance
2022-013	43	2020/2010	Failure to Maintain Security Controls Over Computer Systems	Material Weakness and Material Noncompliance
2022-014	45	2020/2020	Inadequate Control Over State Vehicles	Material Weakness and Material Noncompliance
2022-015	48	New	Inadequate Controls Over Electronic Storage Media	Material Weakness and Material Noncompliance
2022-016	50	2020/2020	Weakness in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2022-017	53	2020/2016	Noncompliance with Specific Statutory Mandates	Significant Deficiency and Noncompliance
2022-018	56	2020/2020	Inadequate Control Over Fee Imposition Reports	Significant Deficiency and Noncompliance
2022-019	57	2020/2020	Inadequate Control Over Employee Attendance Records	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS - Continued**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2022-020	59	2020/2020	Noncompliance with the Fiscal Control and Internal Auditing Act and Weaknesses in Internal Audit	Significant Deficiency and Noncompliance
2022-021	61	2020/2010	Lack of Project Management	Significant Deficiency and Noncompliance
2022-022	63	2020/2012	Weakness in Change Management of Computer Systems	Significant Deficiency and Noncompliance
2022-023	65	2020/2016	Contingency Planning Weakness	Significant Deficiency and Noncompliance
2022-024	66	2020/2020	Noncompliance with Accident Reporting	Significant Deficiency and Noncompliance
2022-025	68	2020/2020	Missing and Untimely Completion of Performance Evaluations	Significant Deficiency and Noncompliance
2022-026	70	2020/2020	Inadequate Controls Over Employee Training	Significant Deficiency and Noncompliance
2022-027	72	2020/2020	Noncompliance with Federal Regulations	Significant Deficiency and Noncompliance
2022-028	73	2020/2020	Inadequate Controls Over Payroll Files	Significant Deficiency and Noncompliance
2022-029	75	2020/2020	Inadequate Control Over Cell Phones	Significant Deficiency and Noncompliance
2022-030	76	New	Weakness with PCI Data Security Standards	Significant Deficiency and Noncompliance
2022-031	78	New	Inadequate Controls Over Employees Assigned a Vehicle	Significant Deficiency and Noncompliance
2022-032	80	New	Inadequate Controls Over Census Data	Significant Deficiency and Noncompliance



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**SCHEDULE OF FINDINGS - Continued**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2022-033	82	New	Lack of Internal Controls Over Monitoring of Liability Insurance Certifications	Significant Deficiency and Noncompliance
2022-034	83	New	Noncompliance with Specialized Mental Health Rehab Act	Significant Deficiency and Noncompliance
2022-035	84	New	Inadequate Control Over Locally Held Funds	Significant Deficiency and Noncompliance
2022-036	86	New	Inadequate Control Over Contracts	Significant Deficiency and Noncompliance
2022-037	87	New	Inadequate Controls Over Payroll Processing	Significant Deficiency and Noncompliance
2022-038	88	New	Inadequate Control Over Interagency Agreements	Significant Deficiency and Noncompliance
2022-039	89	New	Noncompliance with the Illinois Gambling Act	Significant Deficiency and Noncompliance
<b>Prior Findings Not Repeated</b>				
A	91	2020/2020	Lack of Due Diligence Over ERP Transition	
B	91	2020/2020	Failure to Demonstrate the Completeness and Accuracy Of the Report Components	
C	91	2020/2020	Failure to Collect Overpayments	
D	91	2020/2020	Lack of Agreement to Ensure Compliance with IT Security Requirements	
E	91	2020/2020	Inadequate Support for Employee Pay	
F	92	2020/2020	Untimely Filing of the TA-2 Report	

**STATE OF ILLINOIS  
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STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on March 3, 2023.

Attending were:

Illinois State Police

Mr. Benjamin Dieterich, Chief Financial Officer  
Mr. James Vail, Chief of Staff  
Mr. Tim Cray, Assistant Chief Financial Officer  
Mr. Matthew Davis, First Deputy Director  
Ms. Christi Hustedt, Administrative Assistant, Office of Finance  
Ms. Rebecca Hooks, Chief of Staff, Office of the Director

Office of the Auditor General

Ms. Kathy Lovejoy, Principal of IS Audits

West & Company, LLC – Special Assistant Auditors

Mr. Michael Lawler, Partner  
Mr. Brandon Craycroft, Supervisor

The Illinois State Police's response to Finding 2022-007, was provided by Benjamin Dieterich, Chief Financial Officer, in correspondence dated September 23, 2022.

The Tollway's response to Finding 2022-007, was provided by Patricia Pearn, Controller, in correspondence dated September 23, 2022.

The remaining responses to the recommendations were provided by Benjamin Dieterich, Chief Financial Officer, in correspondence dated March 21, 2023.



919 East Harris Avenue  
Greenville, Illinois 62246

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**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois State Police (Department) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2022. Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Department has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Department has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures

to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

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

Our examination disclosed material noncompliance with the specified requirements during the two years ended June 30, 2022. As described in items 2022-001 through 2022-039 in the accompanying Schedule of Findings, the Department did not comply with the specified requirements. Items 2022-001 through 2022-015 are each considered to represent material noncompliance with the specified requirements. As described in the accompanying Schedule of Findings as items 2022-001, 2022-003, 2022-005, 2022-006, 2022-008, 2022-009, and 2022-015, the Department had not obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use. As described in the accompanying Schedule of Findings as items 2022-001 through 2022-015, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. As described in the accompanying Schedule of Findings as items 2022-002, 2022-003, 2022-008, and 2022-009, the Department had not ensured the State revenues and receipts collected by the Department were in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law. As described in the accompanying Schedule of Findings as items 2022-002, 2022-003, 2022-008, and 2022-009, money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department had not been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law. Items 2022-016 through 2022-039 individually would have been regarded as significant noncompliance with the specified requirements; however, when aggregated, we determined these items constitute material noncompliance with the specified requirements.

In our opinion, because of the significance and pervasiveness of the material noncompliance with the specified requirements described in the preceding paragraph, the Department did not comply with the specified requirements during the two years ended June 30, 2022, in all material respects.

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

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

## **Report on Internal Control Over Compliance**

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's

compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2022-001 through 2022-015 to be material weaknesses.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2022-016 through 2022-039 to be significant deficiencies.

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

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

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

**SIGNATURE ON FILE**

Greenville, Illinois  
March 23, 2023

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Property and Equipment)

The Illinois State Police (Department) did not exercise adequate controls over State property and equipment.

Due to the following process and control deficiencies identified below, we were unable to conclude whether the Department's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) in order to test the Department's controls over State property and equipment.

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

- During review of the Department's Annual Certification of Inventory discrepancy listings, we noted:
  - The Department did not have adequate controls over lost or missing property. We noted 60 of 60 (100%) items listed as lost or missing could possibly have had confidential information stored on them. In addition, the Department was unable to identify the use or the type of data stored or placed on all 60 items. Items included servers, computers, laptops, tablets, and a video camera with a memory card.
  - Sixty of 60 (100%) equipment items listed as lost or missing on the Agency's discrepancy listing did not have documentation documenting encryption had been deployed and in use on the equipment.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Department be accountable for the supervision, control and inventory of all property under its jurisdiction and control. In addition, the Department had the responsibility to ensure confidential information is protected from disclosure and provisions in the Personal Information Protection Act (815 ILCS 530) were followed.

Department management indicated the transition to the State's Enterprise Resource Planning System (ERP) and the COVID-19 lockdowns in Fiscal Year 2020 made it difficult to keep track of the large volume of equipment being deployed and returning on a weekly basis. The Department also indicated the cause to be the lack of resources available to protect and keep track of all the data placed on equipment.

- We noted the Department was unable to reconcile the differences noted between the Object Expense/Expenditures by Quarter Report (SA02) and the Agency's Report of State Property (C-15) reports. During the engagement period, the Department had \$47,072,572 in gross equipment and electronic data processing expenditures. However, \$45,320,398 in gross equipment and electronic data processing expenditures were reported on the C-15.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Property and Equipment) - Continued

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) states the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Department reconciliation is the primary control that insures these requirements are being satisfied.

Department management indicated monthly reconciliations of inventory entries to equipment expenditures were not performed due to a lack of resources.

- When attempting to reconcile the Department's Fiscal Year 2022 schedules of additions, deletions, and transfers to the Department's Fiscal Year 2022 property control listing, we noted \$4,138,723 of unknown activity that was not reported on the Department's Fiscal Year 2022 schedules of additions, deletions, and transfers. The Department was unable to identify the unknown activity.
- When attempting to reconcile the Department's Fiscal Year 2021 schedules of additions, deletions, and transfers to the Department's Fiscal Year 2021 property control listing, we noted \$5,059,628 of unknown activity that was not reported on the Department's Fiscal Year 2021 schedules of additions, deletions, and transfers. The Department was unable to identify the unknown activity.

The State Records Act (5 ILCS 160/8) requires the Department make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws.

Department management indicted the weakness was due to lack of training for staff and the lack of resources.

- When testing for accuracy and timeliness of the Department's C-15 reports filed with the Comptroller, we noted:
  - The Department's property records at June 30, 2022 and 2021 did not agree to the C-15 reports submitted to the Comptroller by approximately \$5,474,228 and \$5,203,028, respectively. The Department was unable to complete a reconciliation between the Department's records and the C-15 reports at June 30, 2022 and 2021.
  - The Department's Fiscal Year 2022 and Fiscal Year 2021 records of additions, deletions, and transfers did not agree to the C-15 reports submitted to the Comptroller by \$5,638,232 and \$4,585,567, respectively. The Department did not attempt to prepare a reconciliation between the Department's Fiscal Year 2022 and Fiscal Year 2021 records of additions, deletions, and transfers and the C-15 reports.

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**For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Property and Equipment) - Continued

- Two of eight (25%) C-15 reports submitted to the Comptroller were filed two and five days after the due date.

SAMS (Procedure 29.10.25) establishes the procedures for how each agency is to prepare and complete its quarterly reports. SAMS (Procedure 29.10.30) states when the report is properly completed, it should present the total cost of State property, by category, reflected on the agency's records as of the reporting date and reconcile the beginning balance of State property to the ending balance. SAMS (Procedure 07.30.20) states the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. SAMS (Procedure 29.20.10) requires the Form C-15 to be filed on a quarterly basis and be submitted to the Office of Comptroller no later than the last day of the month following the last day of the quarter. Good business practices require an agency to review all reported information for accuracy before submission and require proper internal controls be established to ensure the accuracy and reliability of accounting data.

Department management indicated the cause to be the lack of training for staff and lack of resources.

- During our testing of the Department's records for timely acquisition, change, or deletion of equipment items, we noted:
  - Six of 60 (10%) equipment items, totaling \$371,143, were added to the Department's inventory records between 165 and 1,333 days from the date of the acquisition.
  - Nine of 60 (15%) equipment items, totaling \$118,851, were deleted from the Department's inventory records between 36 and 868 days after the disposal date of the property.
  - Six of 60 (10%) equipment items, totaling \$125,558, were deleted from the Department's inventory records between 22 and 646 days before the disposal date of the property

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) states Agencies shall adjust property records within 90 days after acquisition, change, or deletion of equipment items. Additionally, the Code (44 Ill. Admin. Code 5010.320) states vehicle additions, changes, and deletions must be made to the agency property system within 30 days after the physical transaction.

Department management indicated they were trying to correct the Department's records with the limited knowledgeable resources available. In addition, the Department management indicated the lack of training caused the Department to delete inventory from their records before the inventory was actually disposed of.



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2022-001 **FINDING** (Inadequate Controls Over Property and Equipment) - Continued

- During testing of the Department’s records for proper recording of transfers and deletions, we noted five of 60 (8%) items, totaling \$156,155, did not have the correct acquisition cost reported on the Surplus Property Delivery form.

The Code (44 Ill. Admin. Code 5010.230) requires agencies to maintain records including identification number, location code number, description, date of purchase, purchase price, object code, and voucher number.

Department management indicated the lack of resources caused the Department to rely, without review, on AssetWorks to populate the necessary information on the Surplus Property Delivery form.

- During testing of the Annual Certification of Inventory, we noted:
  - The Fiscal Year 2022 and Fiscal Year 2021 Annual Certification of Inventory could be inaccurate based upon failure to perform reconciliations of the Department’s property records and the Department not taking appropriate measures to ensure the accuracy of the annual physical counts of inventories. The Fiscal Year 2022 Annual Certification of Inventory reported 719 missing items totaling \$1,533,460 of the total inventoried items. The Fiscal Year 2021 Annual Certification of Inventory reported 1,413 missing items totaling \$2,454,518 of the total inventoried items.
  - Eleven of 60 (18%) equipment items, totaling \$20,101, were reported on both Fiscal Year 2022 and Fiscal Year 2021 Annual Certification of Inventory as being unable to be located. Of the eleven, four items, totaling \$12,141, were not removed from the Department’s June 30, 2022 property records and eleven items, totaling \$20,101, were not removed from the Department’s June 30, 2021 property records.

The State Property Control Act (30 ILCS 605/4) requires every responsible officer of State government to be accountable to the administrator for the supervision, control and inventory of all property under his jurisdiction. The Code (44 Ill. Admin. Code 5010.460(b)) states each State Agency shall maintain control over all property under the jurisdiction of the agency, regardless of acquisition cost, including property not required to be carried on the inventory and reported to the Department of Central Management Services (CMS), sufficient to meet the requirements of the agency’s internal auditor.

Department management indicated the inaccuracies in the Annual Certifications of Inventory were caused by reconciliations not being performed and not adjusting property records timely, which were both due to a lack of training for staff and the lack of resources available.

- During testing of the Department’s equipment additions, we noted:
  - Eight of 60 (13%) items, totaling \$493,723, did not have supporting documentation for the equipment addition to the Department’s property records.

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For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Property and Equipment) - Continued

- Seven of 60 (12%) items, totaling \$44,528, were recorded on the Department's property records at the incorrect value. The items netted to a total overstatement of \$9,344.

The Code (44 Ill. Admin. Code 5010.240(e)(1)) states agencies must report the purchase price of equipment inventoried. The purchase price is the price of the equipment delivered and installed, including delivery and installation cost, if any.

Department management indicated the process for recording items on the Department's property records was to use the quoted request to purchase an item instead of the actual final invoice from the vendor. Department management further indicated due to the lack of resources, there was no process in place to ensure the amount entered into the Department's property records agreed to the actual value paid for the item.

- During forward (list to floor) and backwards (floor to list) testing, we noted the following:
  - Seven of 60 (12%) items, totaling \$16,917, were unable to be located at the Department. The un-located items included a trailer, desk, tasers, and radars.
  - Three of 60 (5%) items, totaling \$17,909, were not tagged. The items included a dispatch console, vehicle topper shelter, and golf cart.
  - Two of 60 (3%) items, totaling \$59,951, had a different tag number than what was recorded on the Department's property records.
  - One of 60 (2%) items located within the Department were not found on the Department's property records. The item was a data storage backup and since the item was not recorded in the Department's records, the value could not be determined.
  - Seventeen of 120 (14%) items were found in a different location than indicated on the Department's property records.

The State Property Control Act (30 ILCS 605/4) requires every responsible officer of State government to be accountable to the administrator for the supervision, control and inventory of all property under his jurisdiction. The Code (44 Ill. Admin. Code 5010.210(c)) requires equipment with a value that is greater than the nominal value and equipment that is subject to theft with a value less than that nominal value must be marked with a unique identification number to be assigned by the agency holding the property. The Code (44 Ill. Admin. Code 5010.240(b)(1)) requires agencies to use a proper location code for reporting the location of equipment. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or

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systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently and effectively and obligations and costs are in compliance with applicable laws.

Department management indicated the lack of training for the property custodians caused the noncompliance.

- During review of the Department’s policies and directives, we noted the Department did not have a policy clearly delineating the categories of equipment considered subject to theft.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.210(c)) states each agency is responsible for adopting policies clearly delineating categories of equipment considered to be subject to theft.

Department management indicated the policies and directives had not been updated due to a lack of resources available to complete the task.

This finding was first reported during the examination of the two years ended June 30, 2002. In the subsequent years, the Department has failed to implement corrective actions to remedy the deficiencies.

Failure to implement and maintain proper internal controls over property and equipment represents noncompliance with statutory mandates, SAMS, and the Code and could expose the Department to a breach of confidential information. Additionally, failure to maintain accurate records and to submit proper reports increases the potential for theft or misappropriation of assets, reduces the reliability of Statewide information and could lead to inefficient or ineffective procedures. (Finding Code No. 2022-001, 2020-001, 2018-001, 2016-001, 2014-001, 12-1, 10-1, 08-1, 06-1, 04-1, 02-1)

**RECOMMENDATION**

We recommend the Department develop procedures to immediately assess if an electronic device may have contained confidential information whenever it is reported lost, stolen, or missing during the annual physical inventory, and document the results of the assessment. We also recommend the Department strengthen its controls to ensure all equipment is accurately and timely recorded or removed from the Department’s property records and ensure accurate reports are submitted to the Comptroller. Furthermore, we recommend the Department reconcile its property records to the Comptroller’s records and adopt a policy clearly delineating the categories of equipment considered to be subject to theft.

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2022-001 **FINDING** (Inadequate Controls Over Property and Equipment) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department takes the loss of property, particularly property that may contain confidential information seriously. The Department began implementing measures to ensure adequate encryption of all devices and to reduce the vulnerability that possible loss would pose. This was completed in the second half of Fiscal Year 2022.

The Department has not had appropriate staffing for property control since this function returned to the Department from the Public Safety Shared Service Center (PSSSC) in 2019. This, combined with poor records at the time the function returned, has created a number of challenges. The Department is committed to cleaning up old records and working toward sufficient training and staffing going forward. By investing in appropriate staffing and sufficient training, the Department intends to eliminate historical inaccuracies and ensure accurate and timely data entry and reconciliations going forward.

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2022-002      **FINDING** (Inadequate Controls Over Accounts Receivable)

The Illinois State Police (Department) lacks policies and procedures over accounts receivable.

During testing of accounts receivable records, we noted the Department was unable to provide policies or procedures for handling and reporting of its accounts receivable, tracking and monitoring complaints received, posting delinquent accounts receivable into the Comptroller’s Illinois Debt Recovery Offset Port system or pursuing other debt collection procedures, and writing off uncollectible receivables.

In addition, the Department determined accounts receivable balances for 46 funds were less than \$500 during the examination period. The Department did not provide any documentation of its analysis supporting the balances of the 46 funds.

This finding was first reported in the Department’s Compliance Examination Report for the two years ended June 30, 2010. As such, Department management has been unsuccessful in implementing a corrective action plan to remedy this deficiency.

The Statewide Accounting Management System (SAMS) (Procedure 26.20.10) states accounts receivable should be recognized when the State’s claim for future cash is reasonably estimable and the amount due becomes measurable. SAMS also states detailed information should be maintained to facilitate the recognition and tracking of accounts receivable, including amounts due from individuals and organizations for the purchase of licenses and the payment of various statutorily or agency assessed fees.

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

Department management stated the lack of current policies and procedures is due to a lack of resources to create and implement the policies and procedures.

Failure to maintain accounts receivable policies and procedures could lead to the failure to properly collect amounts owed to the State and inaccuracies in Statewide financial statement reporting. (Finding Code No. 2022-002, 2020-002, 2018-002, 2016-002, 2014-002, 12-3, 10-8)

**RECOMMENDATION**

We recommend the Department strengthen internal controls over accounts receivable by developing and implementing policies and procedures to ensure accounts receivable is appropriately recorded, tracked, and monitored.

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2022-002      **FINDING** (Inadequate Controls Over Accounts Receivable) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department has made progress in correcting historical inaccuracies in accounts receivable, but work remains. The Department is committed to filling vacancies and allocating adequate resources to adequately address this finding.

While the Department does have documented procedures for handling of accounts receivable, these have not been formalized in a policies and procedures manual and, thus, may not be consistent throughout the Department. The Department will update its directives to ensure they are comprehensive and procedures are consistent throughout the Department.

In addition, the Department will ensure adequate documentation for accounts receivable balances under \$500 is maintained and work with the Office of Comptroller for clarification of funds that are not under the Department's control.

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2022-003 **FINDING** (Inadequate Controls Over Receipts)

The Illinois State Police (Department) did not maintain adequate internal controls over receipts.

During testing, we requested the Department provide the population of cash receipts received by the Department during Fiscal Years 2021 and 2022 in order to test compliance applicable to those receipts. In response to our request, the Department provided a listing of cash receipts. We noted the following problems with the Department's population:

- The population of cash receipts did not agree to the documentation Revenue Status Report (SB04) reconciliations for Fiscal Year 2021 or Fiscal Year 2022.
- The Department's June 2021 and June 2022 reconciliation contained unknown reconciliation discrepancies between the Office of Comptroller (Comptroller) records and the Department's records. The discrepancies totaled a net amount of \$596,128 and \$11,573,071 for Fiscal Years 2021 and 2022, respectively.

Due to these conditions, we were unable to conclude the Department's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the Department's compliance relative to cash receipts.

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

- Seven of 21 (33%) refunds, totaling \$9,431, were deposited between three to 32 days late.
- Seven of 21 (33%) refunds, totaling \$10,799, did not include documentation to support the date the check was received or when the check was deposited. Therefore, timeliness of the deposit could not be determined.

In addition, the Department did not maintain proper segregation of custody and recordkeeping duties over receipt collection and processing. During the engagement period, one employee was responsible for:

- Preparing a log of receipts received;
- Recording receipts in the receipts ledger; and
- Depositing funds into the State Treasury.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls

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2022-003      **FINDING** (Inadequate Controls Over Receipts) - Continued

to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and revenues are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. The State Records Act (5 ILCS 160/9(1)) requires the Department to provide for effective controls over the creation, maintenance, and use of records in the conduct of current business. In addition, good business practices require the Department maintain adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, and ensure the accuracy and reliability of accounting data.

Department management indicated the lack of segregation of duties over processing of receipts and refunds, and lack of supporting documentation being maintained were due to staffing shortages.

Failure to maintain proper segregation of duties may result in theft or misappropriation of assets, which may not be prevented or detected. Additionally, the lack of controls over the preparation and review of receipts may lead to inaccurate Department records and the submission of inaccurate financial information to the Comptroller. (Finding Code No. 2022-003, 2020-003, 2018-003)

**RECOMMENDATION**

We recommend the Department establish and document proper segregation of duties over the receipts process, establish internal controls to ensure receipts are properly reconciled and records are corrected, and accurate documentation is maintained to support receipt activities and related reviews performed.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Nearly all of the identified discrepancies for Fiscal Year 2022 were caused by system errors in the production of the report, an issue that has been resolved for Fiscal Year 2023. The Department does, however, recognize the need for additional attention and support for the complete and accurate reconciliation of receipts and depositing of refunds.

Segregation of duties was established in the fall of 2020. However, due to vacancies and high turnover, this may not have been maintained, consistently. The Department is prioritizing the filling of vacancies to ensure proper segregation of duties can be maintained.



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2022-004      **FINDING** (Delinquent Accounts Not Pursued)

The Illinois State Police (Department) did not aggressively pursue the collection of accounts receivable and did not properly refer delinquent accounts receivable to the Office of Comptroller's (Comptroller) Offset System.

The Department is owed money from various individuals and companies for items such as drug fines, over-dimensional load police escorts, property vehicles, forfeited items and other miscellaneous items.

During testing, we noted the Department had not undertaken comprehensive collection efforts for delinquent accounts receivable during Fiscal Years 2021 or 2022. The Department reported accounts receivable of \$7,189,000 and \$7,551,000 at June 30, 2021 and 2022, respectively.

We also noted the Department did not have a formal written policy for the collection of accounts receivable balances.

The Illinois State Collection Act of 1986 (30 ILCS 210/3) requires agencies to aggressively pursue the collection of accounts receivable through all reasonable means. The Statewide Accounting Management System SAMS (Procedure 26.40.10) requires the Department to maintain complete and accurate records of all collection efforts related to each past due account and recommends debts be reaffirmed during the first 60 days after an account becomes past due. Additionally, these records should, at a minimum, include a listing of accounts receivable, detail transaction histories for each account, collection attempt history, referrals to the Comptroller's Offset System, the Department of Revenue's Debt Collection Bureau, and/or the Attorney General's Office, and any write-off transactions with required approvals. Furthermore, SAMS (Procedure 26.40.20) requires agencies place all debts over \$250 and more than 90 days past due in the Comptroller's Offset System unless certain conditions are met. Lastly, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently, effectively, and in compliance with applicable laws.

Department management indicated the collection attempts have been limited due to shortage of staff.

The finding was first reported during the examination for the two years ended June 30, 2012. In the subsequent years, the Department has failed to implement corrective actions to remedy the deficiencies.

Failure to aggressively pursue the collection of accounts receivable through all reasonable means is noncompliance with the Illinois State Collection Act of 1986 and failure to refer all eligible delinquent accounts to the Comptroller's Offset System is noncompliance with SAMS. Further, the failure to pursue collections reduces funds available for the Department's operations. (Finding Code No. 2022-004, 2020-004, 2018-004, 2016-003, 2014-003, 12-6)

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2022-004      **FINDING** (Delinquent Accounts Not Pursued) - Continued

**RECOMMENDATION**

We recommend the Department implement procedures and allocate necessary resources to properly report and fully pursue collections on delinquent accounts receivable. We further recommend all eligible delinquent accounts be referred to the Comptroller's Offset System.

**DEPARTMENT RESPONSE**

The Department concurs with this audit finding. While the Department has made significant progress on the collection and write-off of old uncollectable balances, work remains across all funds with accounts receivable. In addition, the Department is making progress in addressing historical inaccuracies in accounts receivable that will further improve the Department's ability to address delinquent accounts.

While not all accounts are eligible for referral to the Comptroller's Offset System, the Department does refer some accounts and is working to ensure this is done consistently. The Department will update its directive for the collection of delinquent accounts and ensure procedures are in place across the Department.

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2022-005      **FINDING** (Failure to Remove Employees From Payroll)

The Illinois State Police (Department) failed to ensure separated employees were properly removed from payroll.

We reviewed personnel files and payroll records for 12 employees, which had separated during the examination period, noting one (8%) employee remained on payroll for fourteen pay periods after separation. As a result, the employee was overpaid a total of \$37,116. None of the overpayments had been collected by the Department as of November 2022.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. The Statewide Accounting Management System (SAMS) (Procedure 23.20.60) provides procedures allowing agencies to recover amounts deducted coincident to erroneous salary payment on payroll vouchers, as opposed to requesting cash refunds directly from the trailer payee.

Department management stated due to oversight the division failed to complete and forward the required paperwork to HR and Payroll for processing.

Failure to ensure separated employees are properly removed from payroll resulted in overpayments to employees and a loss of State funds. (Finding Code No. 2022-005)

**RECOMMENDATION**

We recommend the Department strengthen its controls to ensure personnel transactions are timely implemented. In addition, we recommend the Department work with the individual to obtain reimbursement.

**DEPARTMENT RESPONSE**

The Department concurs with this audit finding. For the employee in question, once the Department learned of the issue, payroll immediately notified the division. Documentation was completed to remove the employee, at which point the Department initiated collection of the overpayment. The Department's payroll involved the Department's legal to begin pursuing collection in November 2022.

Upon investigation of the circumstances around this employee's separation, a weakness was identified, and process changes have been made to ensure this issue is addressed. The Department will continue monitoring its processes to prevent future occurrences.

In addition, the Department has established a tracking system for overpayments of any payroll disbursement of earnings.

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2022-006      **FINDING** (Voucher Processing Internal Controls Not Operating Effectively)

The Illinois State Police’s (Department) internal controls over its voucher processing function were not operating effectively during the examination period.

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

Due to the control deficiencies identified in Finding 2022-008, Inadequate Controls Over Monthly Reconciliations, we were unable to conclude whether the Department’s population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) in order to test the Department’s controls over expenditures.

Our testing noted four of 140 (3%) attributes were not properly entered into the ERP System. Therefore, the Department’s internal controls over voucher processing **were not operating effectively**.

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) requires the Department to, after receipt of goods or services, verify the goods or services received met the stated specifications and prepare a voucher for submission to the Comptroller’s Department to pay the vendor, including providing vendor information, the amount expended, and object(s) of expenditure. Further, the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Department maintain records which reflect the date goods were received and accepted, the date services were rendered, and the proper bill date. Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State’s resources.

Even given the limitations noted above, we conducted an analysis of the Department’s expenditures data for fiscal years 2021 and 2022 to determine compliance with the State Prompt Payment Act (Act) (30 ILCS 540) and the Code (74 Ill. Admin. Code 900.70). We noted the following noncompliance:

- The Department owed 43 vendors interest totaling \$5,447 in fiscal years 2021 and 2022; however, the Department had not approved these vouchers for payment to the vendors.

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2022-006 **FINDING** (Voucher Processing Internal Controls Not Operating Effectively) - Continued

The Act (30 ILCS 540) requires agencies to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- The Department did not timely approve 5,210 of 44,347 (12%) vouchers processed during the examination period, totaling \$39,527,016. We noted these late vouchers were approved between 1 and 463 days late.

The Code (74 Ill. Admin. Code 900.70) requires the Department to timely review each vendor's invoice and approve proper bills within 30 days after receipt.

Department management indicated the attributes were not properly entered into the ERP due to data entry error. In addition, Department management indicated the untimely completion of the voucher process was caused by competing priorities and the lack of resources.

This finding was first reported during the examination for the two years ended June 30, 2004. In the subsequent years, the Department has failed to implement corrective actions to remedy the deficiencies.

Failure to properly enter the key attributes into the State's ERP when processing a voucher for payment hinders the reliability and usefulness of data extracted from the ERP, which can result in improper interest calculations and expenditures. Further, failure to timely approve proper bills and approve vouchers for payment of interest due represents noncompliance with the Code and the Act (Finding Code No. 2022-006, 2020-014, 2018-009, 2016-008, 2014-009, 12-14, 10-05, 08-07, 06-07, 04-10)

**RECOMMENDATION**

We recommend the Department design and maintain internal controls to provide assurance its data entry of key attributes into ERP is complete and accurate. Further, we recommend the Department approve proper bills within 30 days of receipt and approve vouchers for payment of interest due to vendors.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Data entry errors should be caught and corrected during the processing of vouchers. The Department will assess its processes and training to ensure data is entered correctly and reviews are sufficiently comprehensive to ensure errors are corrected when they occur.

As a result of this examination a vulnerability was identified with prior year vouchers that resulted in interest due. The Department is implementing new procedures to eliminate this vulnerability.

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2022-006      **FINDING** (Voucher Processing Internal Controls Not Operating Effectively) - Continued

Further, the Department has implemented a 30-day late report to identify where late approvals are occurring most frequently and to take corrective action to reduce the occurrence of late approvals. The Department will continue to monitor late approvals to identify and address systemic issues and address accountability.

In addition, the Department is assessing staffing levels and training to ensure both are sufficient for the timely approval of vouchers.

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2022-007      **FINDING** (Need to Enhance Relationship with the Illinois State Toll Highway Authority)

The Illinois State Police (Department) needs to update the duties, roles, functions, and responsibilities within its Intergovernmental Agreement (IGA) with the Illinois State Toll Highway Authority (Tollway).

The State Police Act (20 ILCS 2610/20) notes the Department and the Tollway may enter into an IGA to provide for policing of toll highways, including remuneration of police services, which comprise of (1) compensation and training of troopers and clerical employees, (2) uniforms, equipment, and supplies used by the Department in patrolling the Tollway, and (3) reimbursements for injuries or occupational illnesses suffered by the Department's personnel in the line of duty. In accordance with this IGA, the Department has assigned troopers to District 15 who police the Tollway's highways and facilities, while also allowing for troopers to be diverted to or from District 15 in emergency situations. This IGA was last updated on June 12, 2012.

During testing, we noted the following:

- The IGA does not address how the Department and the Tollway will implement a census data reconciliation process for the troopers directly paid for by the Tollway to provide assurance census data submitted to the State Employees' Retirement System of Illinois (SERS) for pension benefits and the State Employees Group Insurance Program administered by the State of Illinois, Department of Central Management Services (CMS) for the troopers' other postemployment benefits (OPEB) is complete and accurate. Under the current process, we noted:
  - 1) the Department maintains each trooper's personnel records;
  - 2) the Department is responsible for updating each trooper's personnel records;
  - 3) the Tollway is responsible for transmitting the census data within each trooper's personnel records to SERS and CMS through the Tollway's transmission of payroll data to the Office of Comptroller to actually pay the troopers for their work; and,
  - 4) the Tollway is responsible for subsequently ensuring the information transmitted to SERS and CMS agrees with the records maintained by the Department which support the pension and OPEB balances recorded in the Tollway's financial statements.

The IGA (Part III, Section A) requires the Tollway directly pay the salaries and benefits of troopers assigned to District 15 in accordance with any applicable contract between the Department and the Department's unions, making the troopers effectively Tollway employees for financial reporting purposes. For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' Audit and Accounting Guide: State and Local Governments (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the

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accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Department management indicated there have been ongoing discussions with the Tollway to update the IGA to clarify data sharing for reconciliation. In the meantime, the Department will provide the supporting documentation necessary to completely and accurately reconcile.

Tollway officials stated that the Department is responsible for reconciling its census data.

- The Department and the Tollway have not fully established proper procedures and mutual understanding of what books and records should be shared between the Department and the Tollway to enable complete and accurate financial reporting within the IGA.

While the IGA (Part IV, Section B) notes the Department shall supply, upon the request of the Tollway, additional books and records related to the cost or efficiency of providing police services to the Tollway, the IGA does not establish what and how financial and non-financial records needed to prepare financial information are to be supplied between the Department and the Tollway officials.

Department officials indicated there have been ongoing discussions with the Tollway to update the IGA to clarify data sharing for reconciliation. In the meantime, the Department will provide the supporting documentation necessary to completely and accurately reconcile.

Tollway officials indicated they believe the Department should have fulfilled this request pursuant to their obligations under the IGA and they did not.

- The Department and the Tollway do not appear to have active communication protocols to address financial matters within the IGA. We identified several instances of confusion about the responsibilities of the parties and no clear assigned point of contact at both the Department and the Tollway who would oversee their respective party's interactions with the other party within the IGA.

The Government Accountability Office's Standards for Internal Control in the Federal Government (Green Book) (§ 15.02 and § 15.03) endorses an entity's management



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having open communication with, and obtaining quality information from, external parties using established reporting lines to help achieve management’s objectives and address related risks. A good system of internal control would include these protocols within the written IGA.

Department officials indicated the Department and the Tollway are drafting a revised IGA that is intended to clarify communication to support data reconciliation.

Tollway officials indicated they believed the lines of communication were adequate.

- The Department has not been able to maintain a minimum staffing level of 175 troopers assigned to District 15.

The IGA (Part II, Section K) requires, subject to budget availability and certain reassignments and/or diversions allowed for by the IGA, the Department maintain, at least, 175 troopers with a goal of 196 troopers assigned to District 15.

Department officials indicated the Department consistent staffing levels aid in the accurate allocation of pension expenses, which we understand to be the focus. However, the Department must prioritize its core mission to promote public safety throughout the state. Challenges with recruiting and retention have resulted in staffing shortages at the Department and require the Department to prioritize staffing in a way that maximizes the impact officers can have on public safety.

Despite these challenges, the Department is committed to maintaining consistent staffing levels sufficient to maintain public safety on the State’s tollways. In August 2021, the Department initiated a new cadet class with the specific intent of increasing staffing on the Tollway. Unfortunately, unusually high attrition in Fiscal Year 2022 partially offset the increase, ending the year with an increase of only six sworn officers over the low point in Fiscal Year 2022.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports. Further, the *Green Book* (§ 16.09 and 17.06) endorses an entity’s management conducting ongoing monitoring of operations to identify internal control deficiencies to remediate those deficiencies by implementing timely and appropriate corrective action.

Failure to ensure the IGA between the Department and the Tollway reflects up-to-date duties, roles, functions, and responsibilities and covers all areas of internal control hinders the Department to timely prepare financial information. Further, failure to ensure

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compliance with the minimum number of troopers could hinder efforts to provide timely police services and adequate protection of the Tollway's highways and facilities. (Finding Code No. 2022-007)

**RECOMMENDATION**

We recommend the Department work with the Tollway to update its IGA to allow for:

- 1) Performing an initial complete reconciliation of the Department's census data recorded by SERS and CMS to the Department's internal records to establish a base year of complete and accurate census data;
- 2) Developing a process to annually obtain from SERS and CMS the incremental change recorded by SERS and CMS in their census data records and reconcile these changes back to the Department's internal supporting records;
- 3) Establishing proper procedures and mutual understanding of what books and records can be shared between the Department and the Tollway to facilitate each party's operations;
- 4) Establishing active communication protocols to address financial matters; and,
- 5) Establishing deadlines for responses reflective of the Tollway's need to release its ACFR within six months after the end of its fiscal year.

Further, we recommend the Department and the Tollway work together to ensure District 15 has, at least, the minimum number of troopers assigned as required by the IGA.

**DEPARTMENT RESPONSE**

The Department concurs with the recommendation to update our IGA with the Tollway to clarify the roles and responsibilities of each party. This update is currently underway.

**TOLLWAY RESPONSE**

The Tollway is currently working with the Department to appropriately update the existing IGA. The Tollway also has enhanced the Department's payroll certification process.

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2022-008      **FINDING** (Inadequate Controls Over Monthly Reconciliations)

The Illinois State Police (Department) did not have adequate controls over monthly appropriation, cash receipt, cash balance, agency contract reporting, and obligation activity report reconciliations.

During testing of Fiscal Year 2022 and 2021 reconciliations between the Office of Comptroller's (Comptroller) records and the Department's records, we noted:

- The Monthly Appropriations Status (SB01) and the Object Expense/Expenditures by Quarter (SA02) final lapse period reconciliations for the Fiscal Years Ended June 30, 2022 and 2021 contained unexplained and uncorrected reconciliation discrepancies. The net discrepancies shown on the August 31, 2022 and September 30, 2021 SB01 and SA02 reconciliations totaled \$80,627 and \$328,378, respectively.
- SB01 and SA02 reconciliations for five of 29 (17%) months were not performed within 60 days following the end of the month. The SB01 reconciliations were completed one to 446 days late.
- Three of 29 (10%) monthly SB01 and SA02 reconciliations did not have documentation retained to indicate the date prepared and supervisor review of the reconciliation.
- The year-to-date Monthly Revenue Status (SB04) reconciliations for Fiscal Years ended June 30, 2022 and 2021 contained unexplained reconciliation discrepancies totaling a net amount of \$11,573,071 and \$596,128, respectively.
- SB04 reconciliations for Fiscal Year 2021 were not reconciled by receipt account; whereby each Fund was reconciled in total.
- Seven of 24 (29%) Monthly Cash Report (SB05) reconciliations were not performed within 60 days following the end of the month. The SB05 reconciliations were completed one to 82 days late.
- Four of 24 (17%) Monthly SB05 reconciliations were not reviewed by a supervisor or an independent person. In addition, one of the four Monthly SB05 reconciliations did not indicate when the reconciliation was prepared.
- The June 30, 2022 SB05 monthly reconciliation for six of 21 (29%) non-shared funds identified unknown reconciling differences and cash receipts not recorded on the Agency's records totaling a net amount of \$4,225,554.
- The June 30, 2021 SB05 monthly reconciliation for nine of 28 (32%) non-shared funds identified unknown reconciling differences and cash receipts not recorded on the Agency's records totaling a net amount of \$15,402,930.
- Agency Contract Report (SC14) and Obligation Activity Report (SC15) reconciliations were not completed for 12 of 29 (41%) months.

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2022-008      **FINDING** (Inadequate Controls Over Monthly Reconciliations) - Continued

- SC14 and SC15 reconciliations for two of 29 (7%) months were not performed within 60 days following the end of the month. The SC14 and SC15 reconciliations were completed 5 to 8 days late.
- Documentation was not retained to support the date of review for six of 29 (21%) SC14 and SC15 reconciliations. Additionally, two (7%) SC14 and SC15 reconciliations lacked documentation supporting the date of preparation, and one (3%) SC14 and SC15 reconciliation lacked documentation supporting who prepared the reconciliation.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) states the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. SAMS (Procedure 11.40.20) requires the SB01 issued by the Comptroller to be reconciled to the Agency's expenditure records within 60 days each month to ensure the early detection and correction of errors. SAMS (Procedure 25.40.20) requires the Agency to perform a monthly reconciliation of each receipt account balance of the SB04 within 60 days of each month and notify the Comptroller of any irreconcilable differences. SAMS (Procedure 09.40.10) requires the Agency to perform a monthly reconciliation of the SB05. SAMS (Procedure 15.30.30) requires the Agency to perform a monthly reconciliation of the SC14 or SC15 within 60 days of month end and report to the Comptroller any discrepancies immediately for correction. Lastly, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. Good internal controls require sufficient and properly designed accounting records be maintained to adequately control fiscal operations and provide reliable data for necessary management reports.

Department management indicated the lack of resources, staff turnover, and the Department's erroneous data within Enterprise Resource Planning System resulted in the weaknesses.

The finding was first reported during the examination for the two years ended June 30, 2016. In the subsequent years, the Department has failed to implement corrective actions to remedy the deficiencies.

Failure to timely reconcile monthly appropriations, cash receipts, cash balances and contract activity in accordance with SAMS could lead to unresolved differences between the Department and Comptroller records, inaccurate financial reporting, and undetected loss or theft. (Finding Code No. 2022-008, 2020-005, 2018-010, 2016-009)

**RECOMMENDATION**

We recommend the Department ensure appropriation, cash receipt, cash balance, agency contract, and obligation activity report reconciliations are prepared timely, properly reviewed, and the proper action be taken for identified differences.

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2022-008      **FINDING** (Inadequate Controls Over Monthly Reconciliations) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Staffing shortages and turnover have been a significant challenge to the timeliness and accuracy of the Department’s reconciliations, as have ongoing system errors with the reports produced by the financial system, as noted in the response to finding 2022-003.

The Department has made progress in the timeliness of reconciliations between Fiscal Year 2021 and Fiscal Year 2022. However, turnover and system errors remain a barrier. The Department is developing a plan to provide additional support for reconciliations and will continue working with the Department of Innovation and Technology (DoIT) to address errors in the reports produced by the financial system. In addition, the Department has developed procedures to ensure SC14 and SC15 reconciliations are timely.

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2022-009      **FINDING** (Failure in Processing FOID and Concealed Carry Applications Timely)

The Illinois State Police (Department) did not timely process Firearm Owners Identification (FOID) and Concealed Carry applications.

During testing of FOID applications, we noted:

- Five of 15 (33%) applications were not processed within 30 days, with delays ranging from 100 to 168 days.
- One of 15 (7%) renewal applications was not processed within 60 business days, with a delay of 18 days.
- Two of 15 (13%) card holders were not notified their FOID cards were expiring within 60 days.
- Three of 15 (20%) card holders were not notified their FOID cards were expiring within 180 days.
- The Department could not provide documentation to demonstrate the FOID card application fees were deposited into the correct funds. During Fiscal Years 2021 and 2022, the Department reported collecting FOID application and renewal applications fees totaling \$5,205,150 and 2,843,585, respectively.

The Firearm Owners Identification Card (FOID) Act (430 ILCS 65/5(a)) requires the Department to approve or deny all FOID card applications, except renewal applications, within 30 days from the date the application is received. The FOID Act (430 ILCS 65/5(b)) also requires the Department to approve or deny FOID card renewal applications within 60 business days from the date the application is received.

The FOID Act (430 ILCS 65/13.2) requires the Department notify persons 180 days prior to expiration with notification and instructions for renewal. Prior to May 13, 2022, the Department was required to notify persons 60 days prior to expiration.

The FOID Act (430 ILCS 65/5(a)) further states every applicant found qualified by the Department shall be entitled to a FOID Card upon payment of a \$10 fee, of which \$5 is to be deposited into the State Police Firearm Services Fund and \$5 into the State Police Revocation Enforcement Fund. Further, the FOID Act (430 ILCS 65/5(b)) requires the cost for a renewal application to be \$10, which is to be deposited into the State Police Firearm Services Fund.

During testing of Concealed Carry applications, we noted:

- Eighteen of 30 (60%) Concealed Carry applications were not processed timely, with delays ranging from two to 453 days late.

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2022-009 **FINDING** (Failure in Processing FOID and Concealed Carry Applications Timely) -  
Continued

- The Department could not provide documentation to demonstrate the Concealed Carry application fees were deposited in accordance with the Firearm Concealed Carry Act. During Fiscal Years 2021 and 2022, the Department reported collecting Concealed Carry application and renewal applications fees totaling \$22,516,177 and 15,763,178, respectively.

The Firearm Concealed Carry Act (Act) (430 ILCS 66/10(e)) states an application for a license submitted to the Department shall be issued or denied no later than 90 days after receipt of a completed application. The Act also (430 ILCS 66/60) requires the \$150 fee collected for new license or a renewal to be deposited, \$120 to the State Police Firearm Services Fund, \$20 to the Mental Health Reporting Fund, and \$10 to the State Crime Laboratory Fund. A non-resident applicant for a new license or renewal shall submit \$300 with the application, of which \$250 is to be deposited into the State Police Firearm Services Fund, \$40 to the Mental Health Reporting Fund, and \$10 to the State Crime Laboratory.

Department management indicated the Firearm Services Bureau division has not been able to keep up with the volume of applications due to lack of resources.

Failure to maintain proper internal controls to timely process applications resulted in untimely issued FOID cards and could result in renewal applicants having an expired license. Additionally, the inability to document where receipts were deposited could result in inaccuracies in deposits and shortages to the applicable funds. (Finding Code No. 2022-009, 2020-007)

**RECOMMENDATION**

We recommend the Department allocate the necessary resources to process applications in a timely manner and ensure documentation fees are deposited in accordance with the Acts.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. During the examination period the Department devoted significant resources to reducing the application backlog. The Department hired 32 Firearm Eligibility Analysts and 31 contractual employees during the examination period; the Department streamlined the FOID application process for applicants. On average, the Department has been processing FOID and Concealed Carry Applications within statutory timeframes since January 2022. However, certain applications require significant investigations which can delay the issuance. The Department will seek a legislative change to address these circumstances.

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2022-009      **FINDING** (Failure in Processing FOID and Concealed Carry Applications Timely) -  
Continued

The Department has incorporated an automated process and worked with the Treasurer's Office to utilize their platform to track deposits. The Department will continue working to better document the process from fee receipt to deposit to ensure fees received match fees deposited.



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2022-010      **FINDING** (Failure to Comply with Firearms Dealer License Certification Act)

The Illinois State Police (Department) did not timely issue certificates of license as required by the Firearm Dealer License Certification Act (Act).

During our testing, we noted 774 of 1,342 (58%) initial certificates of license were not issued within 30 days of receipt of license and sworn affidavit, with delays ranging from one to 876 days late. The Department reported, on its Fee Imposition Reports, \$40,700 and \$263,642 in initial certification of license fees for fiscal years 2021 and 2022, respectively.

The Act (430 ILCS 68/5-10) requires a licensee with a valid Federal Firearms License to file with the Department a copy of its license, together with a sworn affidavit, indicating the license is in fact theirs and is valid. The Department may by rule create a process for checking the validity of the license, in lieu of requiring the affidavit. Upon receipt and review by the Department, the Department is to issue a certificate of license to the licensee, allowing the licensee to conduct business within the State. The Department is to issue an initial certificate of license within 30 days of receipt of the copy of license and sworn affidavit. If the Department does not issue the certificate within 30 days, the licensee is allowed to operate as if a certificate has been granted unless and until a denial is issued by the Department.

Department management stated the law was established prior to procedures being in place, which resulted in the delay of issuing certificates.

Failure to issue or deny an initial certificate of license to dealer applicants in a timely manner could result in licensees conducting business in the State that have not been verified by the Department. (Finding Code No. 2022-010, 2020-008)

**RECOMMENDATION**

We recommend the Department issue certificates of licenses to applicants within the timeframe established by the Act.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Administrative rules were finalized on April 29, 2021, and the Department hired sufficient personnel to process certificates. Since July of 2022, the Department has been able to complete the certification and renewal process within the statutory time limits. The Department will continue to monitor the timeliness of certificate issuance.

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2022-011 **FINDING** (Noncompliance with the Gun Trafficking Information Act)

The Illinois State Police (Department) did not comply with the Gun Trafficking Information Act (Act).

During our testing, we noted the Department did not make publicly available, on a regular and ongoing basis, key information related to firearms used in the commission of crimes in the State, as required by the Act.

The Act (5 ILCS 830/10-5(a)) requires the Department to use all reasonable efforts in making publicly available, on a regular and ongoing basis, key information related to firearms used in the commission of crimes in the State.

Department management stated there was not time to develop a website to report this information.

Failure to publicly make available key information is a violation of the Act. (Finding Code No. 2022-011, 2020-009)

**RECOMMENDATION**

We recommend the Department comply with the Act by making key information related to the firearms used in the commission of crimes in the State publicly available.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is committed to making information related to firearms used to commit crimes in Illinois publicly available; the Department publishes what is able to be collected on a dashboard housed at its website at <https://isp.illinois.gov/Home/GunTraffickingInfoAct>. However, barriers to the collection and reporting of certain information remain.

The Department is dependent on other Agencies to collect and report certain data. In the case of restraining order dispositions, that information is not currently reported to the Department and, thus, is unavailable. Similarly, there is not currently a mechanism for the collection of external law enforcement gun trafficking data. Finally, certain data points related to gun trafficking are prohibited from publication by the Bureau of Alcohol, Tobacco, Firearms, and Explosives.

The Department supports legislative changes to address these issues.

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2022-012      **FINDING** (Lack of Controls Over Review of Internal Control Over Service Providers)

The Illinois State Police (Department) did not obtain or conduct timely independent internal control reviews over its service providers.

We requested the Department to provide the population of service providers utilized in order to determine if the Department had reviewed the internal controls over the service providers. The Department did provide a population of service providers; however, they were unable to provide documentation demonstrating the population was complete and accurate.

Due to these conditions, we were unable to conclude the Department’s population records were complete and accurate under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36). **Even given the population limitations noted above, which hindered the ability of the accountants to conclude whether the population was complete, we conducted testing of the service providers identified.**

In order to determine the Department’s controls over their service providers, we requested to meet with Department staff to discuss such. However, the Department **did not respond to our request.**

In addition, we requested the System and Organization Control (SOC) reports, contracts and the Department’s review of the SOC reports for the service providers identified. However, the Department **did not provide** the requested documentation.

The Illinois State Auditing Act (30 ILCS 5/3-12) requires the Department to:

- 1) Promptly comply with, and aid and assist the Auditor General, in the exercise of his powers and duties under both the Act and regulations adopted pursuant to the Act;
- 2) Provide; without delay, record or information requested to the Auditor General or his representative;
- 3) Provide for the examination or copying of all records, accounts, papers, reports, vouchers, correspondence, books and other documentation in the custody of the Office, including information stored in electronic data process systems, which is related to or within the scope of any audit.

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

Department management indicated the weaknesses were due to the lack of staff.

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2022-012      **FINDING** (Lack of Controls Over Review of Internal Control Over Service Providers) -  
Continued

Without having obtained and reviewed SOC reports or another form of independent internal control review, the Department does not have assurance the service providers' internal controls are adequate and operating effectively. Further, failure to provide requested documentation to the auditors is a violation of the State Auditing Act. (Finding Code No. 2022-012, 2020-010)

**RECOMMENDATION**

We recommend the Department implement controls in order to respond to auditor's requests as required by the State Auditing Act. We also recommend the Department ensure all service providers are identified and determine and document if a review of controls is required. If required, the Department should:

- Obtain SOC reports or (perform independent reviews) of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the Complementary User Entity Controls (CUECs) relevant to the Department's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the usage of the subservice organizations' would not impact the Department's internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Department, and any compensating controls.
- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Through discussions with the Office of the Auditor General (OAG) conducting this examination, the Department was informed its list of service providers was inaccurate. Further, the Department is a client agency of the Department of Innovation and Technology (DoIT), transferring all information technology functions, as well as IT employees, to DoIT. As a result, the Department does not have the expertise, internally, to adequately review SOC reports of service providers. The Department will coordinate with DoIT staff assigned to the Department to assist in compiling an accurate list of service providers and to ensure SOC reports are updated and reviewed.

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2022-013      **FINDING** (Failure to Maintain Security Controls Over Computer Systems)

The Illinois State Police (Department) did not maintain adequate security controls over computer systems to safeguard confidential information.

As a result of the Department’s mission to “promote public safety to improve the quality of life in Illinois”, the Department collected and maintained a significant amount of confidential information.

We requested the Department provide the population of application users for five applications utilized by the Department. In response to our request, the Department was not able to provide complete populations for one (20%) application.

Due to these conditions, we were unable to conclude the Department’s population records were complete and accurate under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36).

*Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as of whole*, we tested a sample of user access, noting:

- 18 of 60 (30%) users’ access was not appropriate. The users’ job duties did not require them to have access to the application.
- Documentation was not provided to determine if the users’ access was appropriate for 11 of 60 (18%) users.
- The Department failed to conduct annual reviews of access rights to the Central Payroll System (CPS) during the examination period.

This finding was first reported in the Department’s Fiscal Year 2010 Compliance Examination. As such, the Department’s management has failed to implement corrective actions to remedy the deficiencies.

The Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Access Control section, requires entities to obtain approval for individuals access the environment and applications, and to terminate access upon separation.

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

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2022-013 **FINDING** (Failure to Maintain Security Controls Over Computer Systems) - Continued

Department management indicated the lack of staffing resulted in the weakness.

Failure to ensure user access was appropriate could result in inappropriate access to the Department's applications and data. (Finding Code No. 2022-013, 2020-011, 2018-006, 2016-005, 2014-005, 12-8, 10-3)

**RECOMMENDATION**

We recommend the Department maintain documentation of all users for each of their applications and ensure application user access is properly authorized and documented. In addition, we recommend the Department conduct annual reviews of users' access rights to the Department's applications.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. In most cases, user access was not terminated when an employee's position changed, resulting in the employee having access to a system they no longer required. The Department will revise its current User Identification/Attribute Form (ISP 2-203) to better track user access rights when an employee is transitioning positions within the Department. The user rights will be reviewed annually by each Divisions' Chief of Staff for accuracy. The Department anticipates this change management process will be incorporated into the Statewide Human Capital Management System, currently under development.

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2022-014      **FINDING** (Inadequate Control Over State Vehicles)

The Illinois State Police (Department) did not exercise adequate controls over the maintenance and recordkeeping of State vehicles.

We requested the Department provide a listing of vehicles and noted:

- Obvious errors that indicated unreasonable and inaccurate recordkeeping of its State vehicles.
- One hundred eleven of 4,811 (2%) vehicles lacked an ending odometer reading. As a result, we were unable to determine if mileage driven during the examination period was reasonable. Upon further inquiry, the Department indicated some of the vehicles were disposed of prior to or during the examination period and were not removed from the list.
- Ten of 60 (17%) vehicles had incomplete preventative maintenance schedules. Therefore, we could not determine whether maintenance had occurred at the proper mileage.

Due to these conditions, we were unable to conclude the Department's population records were complete and accurate under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36).

*Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as of whole*, we performed testing of the Department's vehicle maintenance records (vehicles) and noted vehicle maintenance was not performed in accordance with the Department's policies and procedures, whereby:

- Thirty of 60 (50%) vehicles did not have regular oil changes. Oil changes occurred 49 to 7,522 miles in excess of 5,000 miles.
- Twenty-five of 60 (42%) vehicles did not have regular tire rotations. Tire rotations ranged from 83 to 9,808 miles in excess of 10,000 miles.
- Nineteen of 60 (32%) vehicles did not have the fuel and air filter replaced as required. Replacements were performed from 120 to 17,471 miles in excess of 15,000 miles.
- Five of 60 (8%) vehicles did not have the automatic transmission fluid and filter replaced as required. Replacements were performed from 208 to 2,130 miles in excess of 50,000 miles.
- Four of 60 (7%) vehicles did not have the spark plugs and wires replaced as required. Replacements were performed from 46 to 3,519 miles in excess of 60,000 miles.

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2022-014      **FINDING** (Inadequate Control Over State Vehicles) - Continued

- Three of 60 (5%) vehicles did not have the cooling system drained, flushed, and filled as required. Services were performed from 1,751 to 2,576 miles in excess of 80,000 miles.

The Department's Vehicle Assignment and Maintenance Directive EQP-001 requires all operators of State-owned motor vehicles to maintain their assigned vehicle in accordance with the Preventative Maintenance Schedule (Form 2-41). Form 2-41 requires services at the following mileage intervals: change oil & filter every 5,000 miles, rotate tires every 10,000 miles, replace fuel and air filter every 15,000 miles, change transmission fluid and filter every 50,000 miles, replace spark plugs and wires every 60,000 miles, drain and fill cooling system every 80,000 miles, and have PCV valve and rear axle lube replaced every 100,000 miles. In addition, Section III.F.2.b. of the Directive states oil changes are to be conducted at 5,000-mile intervals.

Department personnel stated many of the deficiencies identified were the result of record keeping issues rather than a lack of vehicle maintenance being performed.

Failure to maintain adequate records of the Department's State vehicles could result in inability to properly track and monitor vehicle usage. In addition, failure to perform regular maintenance on State vehicles could result in more significant expenditures related to the repair or replacement of the vehicles. (Finding Code No. 2022-014, 2020-018)

**RECOMMENDATION**

We recommend the Department ensure policies and procedures are followed and regular maintenance is performed on State vehicles. In addition, we recommend the Department maintain complete and accurate documentation of all maintenance performed on State vehicles.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Many identified deficiencies are due to a lack of adherence to service schedules by vehicle operators and errors in data entry into the fleet management system (FleetFA) by the work units. In addition, during a portion of the examination period, many preventative maintenance locations were closed due to the pandemic, limiting the ability to have needed services completed.

The Department is working with Department of Innovation and Technology (DoIT) and the Department of Central Management Services (CMS) to upgrade the current system with the newest version. This will allow compatibility for uploads of maintenance repairs from CMS directly to FleetFA, avoiding any duplication of effort and data entry errors. DoIT, along with Department staff, recently went through an upgrade to the server in order to handle the new version and updates to FleetFA.



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2022-014      **FINDING** (Inadequate Control Over State Vehicles) - Continued

The Fleet Services Bureau will continue to remind employees of the importance of strictly adhering to the provided maintenance schedules for Department-owned vehicles. Additionally, the Department will look into any potential system enhancements to flag unexpected variances in odometer readings and evaluate whether any procedural changes are needed.

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2022-015      **FINDING** (Inadequate Controls Over Electronic Storage Media)

The Illinois State Police (Department) did not maintain adequate controls over electronic storage media.

During our testing, we noted the Department did not have adequate policies and procedures in place for tracking items with confidential, sensitive, or personally identifiable information, including protecting data from initial acquisition until disposal. We requested the Department to provide the population of electronic storage media disposed of during the examination period. Although, the Department **did not provide** a population, we selected a sample from the Department’s record of disposed property.

Due to these conditions, we were unable to conclude the Department’s population records were complete and accurate under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36).

*Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as of whole*, we tested a sample of storage media disposed of during the examination period, noting:

- The Department had not ensured electronic storage media was erased, wiped, sanitized, or destroyed in accordance with the destruction processes required by the Data Security on State Computers Act (Act). Specifically, we requested documentation for 60 items disposed of during the examination period; however, the Department did not provide documentation demonstrating the items were disposed of in accordance with the Act.

The Act (20 ILCS 450/20) requires agencies to implement a policy to mandate that all hard drives of surplus electronic data processing equipment be erased, wiped, sanitized, or destroyed in a manner that prevents retrieval of sensitive data and software before being sold, donated or transferred by (i) overwriting the previously stored data on a drive or a disk at least 3 times or physically destroying the hard drive and (ii) certifying in writing that the overwriting process has been completed by providing the following information: (1) the serial number of the computer or other surplus electronic data processing equipment; (2) the name of the overwriting software or physical destruction process used; and (3) the name, date, and signature of the person performing the overwriting or destruction process. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

Department management stated the weaknesses were due to staffing constraints and failure to maintain adequate documentation of the disposed items.

Failure to maintain adequate control over electronic storage media increases risk of confidential or sensitive information being subject to unauthorized disclosure. (Finding Code No. 2022-015)

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2022-015      **FINDING** (Inadequate Controls Over Electronic Storage Media) - Continued

**RECOMMENDATION**

We recommend the Department implement internal controls to ensure items with confidential, sensitive, or personally identifiable information are tracked and protected from initial acquisition until disposal. Additionally, we recommend the Department ensure electronic storage media is erased, wiped, sanitized, or destroyed in accordance with the Act and documentation is maintained of such.

**DEPARTMENT RESPONSE**

The Department concurs with this audit finding. The Department began implementing measures to ensure adequate encryption of all devices and to reduce the vulnerability that possible loss would pose. This was completed in the second half of Fiscal Year 2022. All hard drives are now encrypted automatically when the device is issued and connected to the domain; an encryption key is recorded in the Active Directory for future retrieval and reporting. The Department, as a client agency of the Department of Innovation and Technology (DoIT), is working with DoIT staff to create policies and procedures that ensure, when a hard drive is retired or removed from a device, it is wiped, sanitized, or destroyed, and this procedure is documented for each device.

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2022-016      **FINDING** (Weakness in Cybersecurity Programs and Practices)

The Illinois State Police (Department) had not implemented adequate internal control related to cybersecurity programs and practices.

As a result of the Department’s mission to “promote public safety to improve the quality of life in Illinois, the Department maintains computer systems that contain large volumes of confidential information such as names, addresses, Social Security numbers, and criminal information of the citizens of the State.

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

- Developed a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Communicated Department policies to employees or contractors.
- Developed a data classification methodology or classified all its data to identify and ensure adequate protection of information.
- Developed policies and procedures for reviewing and monitoring security implementation and violations.
- Documented actions to be taken to remediate the risk identified in the risk assessments.
- Developed a cybersecurity plan documenting their security program, policies, and procedures.
- Established cybersecurity roles and responsibilities.
- Documented the security solutions utilized to manage the security and resilience of assets.
- Obtained the results of vulnerability scans to ensure timely corrective actions were taken to remediate identified vulnerabilities.
- Ensured all employees completed the Department of Innovation and Technology (DoIT) annual cybersecurity training. We noted four of 60 (7%) employees tested had not completed training for one or both calendar years.

*The Framework for Improving Critical Infrastructure Cybersecurity and the Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology requires

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2022-016      **FINDING** (Weakness in Cybersecurity Programs and Practices) - Continued

entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

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

The Data Security on State Computers Act (20 ILCS 450/25) requires every employee to annually undergo training by DoIT concerning cybersecurity.

The Department disagreed with the finding, as they believed the Department of Innovation and Technology was responsible for cybersecurity controls.

The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities, which could ultimately lead to the Department's confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure (Finding Code No. 2022-016, 2020-013)

**RECOMMENDATION**

We recommend the Department work with DoIT to obtain a detailed understanding of each entities responsibilities. In addition, we recommend the Department:

- Develop a formal, comprehensive, adequate and communicate security program to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Communicate Department policies to employees and contractors.
- Develop a data classification methodology and classify its data to identify and ensure adequate protection of information.
- Develop policies and procedure for reviewing and monitoring security implementation and violations.
- Document actions taken to remediate the risk identified in the risk assessments.
- Develop a cybersecurity plan documenting the Department's security program, policies, and procedures.
- Establish cybersecurity roles and responsibilities.

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- Document the security solutions utilized to manage the security and resilience of assets.
- Obtain the results of vulnerability scans to ensure timely corrective actions were taken to remediate identified vulnerabilities.
- Ensure all employees complete the DoIT annual cybersecurity training.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is a client agency of the Department of Innovation and Technology (DoIT), transferring all information technology functions, as well as IT employees, to DoIT. However, the Department recognizes its role in ensuring review and oversight of implementation of cybersecurity programs. DoIT has a robust policy that complies with the National Institute of Standards and Technology and covers all client agencies, including the Department. The Department will revisit its Intergovernmental Agreement with DoIT to ensure it adequately addresses cybersecurity programs and practices. While employees are currently required to complete DoIT's annual cybersecurity training, the Department will improve monitoring to ensure employees are in compliance and consider additional training if necessary.

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2022-017      **FINDING** (Noncompliance with Specific Statutory Mandates)

The Illinois State Police (Department) was not in compliance with specific statutory mandates during the examination period.

During our testing, we noted:

- The Department did not prepare or submit annual statistical compilations and related data for the State Board of Education regarding incidents involving firearms or drug related incidents in schools as required by the School Code (Code).

The Code (105 ILCS 5/10-27.1A(c)) requires the Department to issue an annual statistical compilation and the related data associated with incidents involving firearms in schools to the State Board of Education. Additionally, the Code (105 ILCS 5/10-27.1B(c)) requires the Department to issue an annual statistical compilation and related data associated with drug-related incidents in schools to the State Board of Education.

Department management indicated there was not a mechanism for this information to be easily aggregated.

- The Department failed to notify the Illinois State Library, Government Documents Section in writing of whom was responsible for the distribution of publications during Fiscal Year 2021.

The Illinois Administrative Code (23 Ill. Admin. Code 3020.150) requires the Department, by July 15th of each year, to notify the Government Documents Section in writing of the person, persons, or positions responsible for distribution of publications of the Department. Additionally, the Department is to notify the Government Document Section within two weeks after any changes.

Department management stated the weakness was due to oversight.

- The Department failed to furnish registration information concerning persons who were required to register under the Arsonist Registration Act to the Office of the State Fire Marshal.

The Arsonist Registration Act (730 ILCS 148/60) requires the Department to furnish to the Office of the State Fire Marshal the registration information concerning persons who are required to register under the Arsonist Registration Act.

Department management indicated there was not a mechanism for this information to be easily tracked.

- The Department did not provide monthly and annual statistical compilations of attacks on school personnel to the Illinois State Board of Education.

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2022-017 **FINDING** (Noncompliance with Specific Statutory Mandates) - Continued

The Code (105 ILCS 5/10-21.7(b)) requires the Department to provide the Illinois State Board of Education with monthly and annual statistical compilations of attacks on school personnel through the Illinois Uniform Crime Reporting Program for the purpose of compiling this information by school district and making it available to the public.

Department management indicated there was not a mechanism for this information to be easily aggregated.

- The Department did not file the Fiscal Year 2021 annual report of its acts and doings to the Governor for the previous fiscal year due 10 days preceding the convening of the General Assembly.

The State Finance Act (Act) (30 ILCS 105/3(a)) requires the Department, at least 10 days preceding each regular session of the General Assembly, make and deliver an annual report to the Governor of the Department's acts and doings for the preceding Fiscal Year.

Department management stated the weakness was due to oversight.

The finding was first reported during the examination for the two years ended June 30, 2016. In the subsequent years, the Department has failed to implement corrective actions to remedy the deficiencies.

Failure to submit reports or provide information to outside parties is noncompliance with the Department's mandated responsibilities and denies the intended users of necessary information. (Finding Code No. 2022-017, 2020-015, 2018-008, 2016-007)

**RECOMMENDATION**

We recommend the Department comply with specific statutory mandates by submitting the required reports or data to the specified parties.

**DEPARTMENT RESPONSE**

The Department concurs in part with this finding. The Department will prepare an annual statistical report for the State Board of Education regarding all reported incidents involving firearms or drug related incidents in schools.

The Department will annually notify the Illinois State Library's Government Documents Section, in writing, of whom is responsible for the distribution of publications.

The Department will provide monthly and annual statistical compilations of attacks on school personnel to the Illinois State Board of Education.

The Department did not file its annual report with the Governor for Fiscal Year 2021 due to a timing change in the period being reported. The report has been filed timely for Fiscal Year 2022, and the Department will ensure it is filed timely going forward.



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2022-017      **FINDING** (Noncompliance with Specific Statutory Mandates) - Continued

The Department believes it is in compliance with the Arsonist Registration Act (730 ILCS 148/60). Per 730 ILCS 148/80, I-CLEAR has not been implemented throughout the state, and the requirements of this Act are only applicable to the City of Chicago.

(730 ILCS 148/80) Sec. 80. Applicability. Until the Illinois State Police establishes I-CLEAR throughout this State, this Act applies only to arsonists who reside, are employed, or attend school within the City of Chicago. Once I-CLEAR is established throughout this State, this Act applies throughout the State to arsonists who reside, are employed, or attend school anywhere in this State. Any duties imposed upon the Illinois State Police by this Act are subject to appropriation and shall not commence until I-CLEAR is implemented throughout this State and until such time, those duties shall be imposed upon the City of Chicago.

(Source: P.A. 102-538, eff. 8-20-21.)

**ACCOUNTANT’S COMMENT**

We are perplexed as to the Department’s statement I-CLEAR had not been implemented throughout the State, when the Department’s documentation stated it was implemented in 2004. Further, as part of the Department’s Compliance Examination for the two years ended June 30 2012, an application review of I-CLEAR was conducted. At that time, the Department stated I-CLEAR had become a ‘single source for collection, maintenance and dissemination of law enforcement data in Illinois.’”

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2022-018      **FINDING** (Inadequate Controls Over Fee Imposition Reports)

The Illinois State Police (Department) did not submit accurate Agency Fee Imposition Reports (Report) to the Office of Comptroller (Comptroller) during the examination period.

During our testing, we noted:

- For the Fiscal Year 2021 report, the Department did not provide documentation to support the fees reported. The Department reported total fees collected of \$46,847,999 for Fiscal Year 2021.
- Nine of 17 (53%) fees reported in Fiscal Year 2022 did not agree to Department records. Total fees reported were \$42,836,821; however, Departmental records documented \$42,938,121, a difference of \$101,300.

The State Comptroller Act (15 ILCS 405/16.2) and State Accounting Management System (SAMS) (Procedure 33.16.20) requires the Department to submit the Agency Fee Imposition Report to the Office of Comptroller (Comptroller) by August 1<sup>st</sup> after the end of each fiscal year. In addition, good internal controls require the information submitted in the Agency Fee Imposition Report be accurate.

Department management stated the Reports were completed using the best data available.

Filing inaccurate Reports results in the Comptroller reporting inaccurate fee information for all agencies to the General Assembly. (Finding Code No. 2022-018, 2020-017)

**RECOMMENDATION**

We recommend the Department establish internal controls to ensure accurate Reports are filed with the Comptroller.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department has been working with a consultant since Fiscal Year 2019 to address this issue and has made significant progress. Throughout the past two years the Department has systematically worked through fees imposed by the Department. However, several fees require additional attention to ensure they are being reported accurately.

The Department will continue working with its consultant to research and document the fees being collected to ensure the accuracy of reports going forward.

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2022-019 **FINDING** (Inadequate Controls Over Employee Attendance Records)

The Illinois State Police (Department) did not exercise adequate controls over employee attendance records.

We reviewed attendance records for 60 employee noting:

- Twenty-five (42%) employees failed to obtain prior approval for absences. We noted for the 25 employees, there were 31 instances which were approved 1 to 15 days late, and 14 instances which were not approved.
- Twenty (33%) employees failed to submit timesheets for one or more of the time periods.
- Sixteen (27%) employees did not submit timesheets in a timely manner. The timesheets were submitted between one and 84 days late.
- Eleven (18%) employees submitted timesheets which were not timely approved by a supervisor. Timesheets were approved from one to 38 days late.
- Twenty-two (37%) employees failed to obtain prior approval from a supervisor for overtime hours worked.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 303.350) requires State employees to provide advance notice of absence whenever possible. Department Directive PER-025, Timekeeping, requires employees to submit a Request for Time Off, which should be approved by their immediate supervisor. In addition, the Directive requires employees to submit weekly time sheets for their supervisor's approval. Illinois State Police Directive PER-026 requires code employees who utilize eTime to request and receive supervisor approval for working overtime in a timely manner via the eTime system.

Department management stated the employee absences and timesheets not timely submitted and approved could be due to a number of reasons to include; employee and supervisor oversight, extended leaves, or change of supervisor in the system. In addition, Department management stated the missing overtime approvals were due to the approvals being made verbally or by email rather than in eTime.

Failure to approve employee absences and timesheets in a timely manner results in noncompliance with the Code and Department Directives. In addition, failure to ensure overtime hours are approved prior to being worked could result in unnecessary waste of State resources. (Finding Code No. 2022-019, 2020-019)

**RECOMMENDATION**

We recommend the Department ensure employees submit Request for Time Off forms and weekly timesheets in accordance with the Code and Department Directives. In addition, we recommend supervisors timely review timesheets and approve overtime prior to being worked.

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2022-019      **FINDING** (Inadequate Controls Over Employee Attendance Records) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department will review its directives and training to ensure employees and supervisors are clear on the Department’s policies for timekeeping; it will incorporate controls to monitor compliance.

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2022-020      **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act and Weaknesses in Internal Audit)

The Illinois State Police (Department) did not comply with the Fiscal Control and Internal Auditing Act (Act) and did not undergo a peer review.

The Department’s Inspection and Audits division (I&A) did not perform periodic reviews of the design of all major new electronic data processing systems and major modifications to existing systems during the period under examination. The Department maintained approximately 65 electronic data processing systems which contained critical, financially sensitive or confidential data. We noted four major new or modifications to existing systems during the examination period, whereby; the Department had not performed a review of two (50%).

In addition, the Department’s I&A did not undergo a peer review during the examination period. We noted the Department’s I&A last peer review was completed in July 2015 and therefore was due again in July 2020.

The Act (30 ILCS 10/2003(a)) requires the Chief Executive Office of each designated State agency to ensure the internal auditing program includes reviews of the design of major new electronic data processing systems and major modifications of those systems before their installation to ensure the systems provide for adequate audit trails and accountability. Attribute 1312 External Assessments of the Institute of Internal Auditors’ International Standards for the Professional Practice of Internal Auditing states that external assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization.

Department management indicated the I&A failed to complete the system reviews due to timing restraints and not being notified of the system modifications. Additionally, Department management indicted the peer review was not completed due to staff transitions and the ongoing COVID-19 pandemic.

Failure to perform periodic reviews of the design of major new electronic data processing systems and major modifications to existing systems results in noncompliance with the Act. Failure to have an external assessment is noncompliance with the standards and may result in deficiencies in the Department’s I&A not being timely detected and opportunities for improvement not being timely identified. (Finding Code No. 2022-020, 2020-020)

**RECOMMENDATION**

We recommend the Department ensure periodic reviews of the design of major new electronic data processing systems and major modifications to existing systems are performed as required by the Act. Additionally, we recommend the Department undergo a peer review within the Inspection and Audit division in accordance with professional standards.

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2022-020      **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act and Weaknesses in Internal Audit) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department and I&A continue to coordinate to ensure I&A is notified timely of all new systems and system modifications and to ensure an appropriate review of the design of any major new system or major system modification as required by the Act. Furthermore, I&A completed the external assessment (i.e., Quality Assurance Review (QAR)) on October 31, 2022. The State Internal Audit Advisory Board accepted the Department's I&A QAR Report results on November 9, 2022.

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2022-021 **FINDING** (Lack of Project Management)

The Illinois State Police (Department) lacked a project management framework to ensure controls over Information Technology (IT) projects.

During the examination period, the Department was responsible for 21 new development projects. However, the Department had not implemented a project management framework to ensure the State's and Department's projects goals and objectives were met.

This finding was first reported in the Department's Fiscal Year 2010 Compliance Examination. As such, the Department's management has failed to implement corrective actions to remedy the deficiencies.

*The Risk Management Framework for Information Systems and Organizations, A System Life Cycle Approach for Security and Privacy* (Special Publication 800.37, Second Revision) published by the National Institute of Standards and Technology requires entities to establish a development life cycle to ensure all requirements are met.

Additionally, the *Guide to the Project Management Body of Knowledge* requirements entities to establish a project management framework.

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

Department management indicated the lack of resources resulted in the weakness.

The lack of a defined project management framework increases the likelihood of ineffective and inefficient use of resources resulting in IT project failure to meet objectives, goals and may require additional costs. (Finding Code No. 2022-021, 2020-021, 2018-005, 2016-004, 2014-004, 12-7, 10-2)

**RECOMMENDATION**

We recommend the Department develop and implement a project management framework and tools to control and provide oversight of IT projects.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is a client agency of the Department of Innovation and Technology (DoIT), transferring all information technology functions, as well as IT employees, to DoIT. The Department will revisit its Intergovernmental Agreement with DoIT to ensure it adequately addresses the project management framework and controls over IT projects. Additionally, the Department will review, as well as adopt and implement the necessary DoIT policies to control project management.

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2022-021      **FINDING** (Lack of Project Management)

It should be noted, however, that while the Department has not adopted a specific project management framework for IT projects, it does have a robust strategic planning bureau within the Office of the Director. The Department monitors progress toward strategic goals, including those that involve IT implementations, on a monthly basis.



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2022-022      **FINDING** (Weaknesses in Change Management of Computer Systems)

The Illinois State Police (Department) failed to implement an effective change management process to control changes to their applications and data.

The Department utilized a myriad of applications to carry out its duties of protecting the citizens of the State of Illinois. However, the Department had not developed a change management policy documenting controls over changes to their applications and data.

This finding was first reported in the Department’s Fiscal Year 2012 Compliance Examination. As such, the Department’s management has failed to implement corrective actions to remedy the deficiencies.

*The Framework for Improving Critical Infrastructure Cybersecurity and the Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology, Configuration Management section, require entities to document their controls to ensure controls over changes to applications and data are properly documented, tested, authorized and reviewed.

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

The Department indicated the lack of resources resulted in the weakness.

Failure to implement controls over changes to the Department’s applications and data could result in inaccurate and unauthorized changes, resulting in inaccurate data being utilized. (Finding Code No. 2022-022, 2020-022, 2018-007, 2016-006, 2014-006, 12-9)

**RECOMMENDATION**

We recommend the Department develop a change management policy documenting controls over changes to their applications and data.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is a client agency of the Department of Innovation and Technology (DoIT), transferring all information technology functions, as well as IT employees, to DoIT. The Department will revisit its Intergovernmental Agreement with DoIT to ensure it adequately addresses change management of computer systems. Additionally, the Department will review and adopt the necessary DoIT policies addressing change management.

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2022-022      **FINDING** (Weaknesses in Change Management of Computer Systems)

It should be noted, however, that while the Department has not adopted a change management policy for IT projects, it does have a robust strategic planning bureau within the Office of the Director. The Department monitors progress toward strategic goals, including those that involve significant changes to IT systems, on a monthly basis.

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2022-023      **FINDING** (Contingency Planning Weakness)

The Illinois State Police (Department) had not conducted adequate contingency planning of its computer systems.

The Department carries out its mission through the use of Information Technology, including 97 applications. However, the Department had not developed a contingency plan in order to recover their applications and data.

This finding was first reported in the Department’s Fiscal Year 2016 Compliance Examination. As such, the Department’s management has failed to implement corrective actions to remedy the deficiencies.

The *Contingency Planning Guide for Information Technology Systems* published by the National Institute of Standards and Technology requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

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

Department management indicated the lack of resources resulted in the inability to develop a contingency plan.

Failure to adequately develop a disaster contingency plan leaves the Department exposed to the possibility of major disruptions of services. (Finding Code No. 2022-023, 2020-023, 2018-013, 2016-013)

**RECOMMENDATION**

We recommend the Department develop a contingency plan in order to recover their applications and data.

**DEPARTMENT RESPONSE**

The Department concurs with this audit finding. The Department is a client agency of the Department of Innovation and Technology (DoIT), transferring all information technology functions, as well as IT employees, to DoIT. The Department will work with DoIT staff to develop contingency plans that align with the requirements established by the DoIT Business Continuity Unit. Additionally, the Department will review and adopt the necessary DoIT policies addressing contingency planning.

It should be noted, however, that while the Department has not yet implemented DoIT’s policies for contingency planning, it does have a continuity of operations plan, of which one aspect is creating contingencies for disasters that would affect IT systems.

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2022-024      **FINDING** (Noncompliance with Accident Reporting)

The Illinois State Police (Department) did not properly submit required documentation following automobile accidents.

During our testing, we noted:

- Two hundred sixty-six of 552 (48%) accidents did not have the required Motorist's Report of Illinois Motor Vehicle Accident (SR-1) submitted to the Department of Central Management Services (CMS) within seven calendar days of the accident. The documentation was submitted one to 227 days late.
- Twenty-eight of 60 (47%) SR-1 were either completed untimely or the date of completion was not able to be determined due to incomplete reports. Sixteen (27%) SR-1 reports were completed one to 362 days late and 12 (20%) reports had no date of completion on the accident reports.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5040.520) requires accidents to be reported to the appropriate law enforcement agency, the CMS Auto Liability Unit, and if a State agency owns the vehicle, to that agency by completing the SR-1. The State of Illinois Self-Insured Motor Vehicle Liability Plan requires the SR-1 to be submitted to CMS within seven days of an accident. Lastly, the Code requires an SR-1 be properly completed for all accidents no later than three days following an accident and a signed copy to be retained by the employing agency of the driver who was involved in the accident.

Department management indicated the untimely and incomplete reports were due to late submissions and entry errors by the vehicle operators.

Failure to timely complete and submit complete accident reports is noncompliance with the Code and the Illinois Self-Insured Motor Vehicle Liability Plan. The noncompliance also increases the risk of forfeiture of coverage under the Self-Insured Motor Vehicle Liability Plan. (Finding Code No. 2022-024, 2020-025)

**RECOMMENDATION**

We recommend the Department ensure required documentation of automobile accidents is submitted to CMS within seven calendar days as required by the Code. We further recommend the Department ensure the SR-1 reports are properly completed and submitted to all required parties in a timely manner.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. There have been occasions when the incidents are reported late to Department staff, causing delayed entries in the CMS Auto Liability system. In addition, a process change with the Department of Transportation requires SR-1 reports to be submitted online; this creates a challenge for Department records if the report is not printed prior to submission.

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2022-024      **FINDING** (Noncompliance with Accident Reporting)

The Department has made process and technology improvements that allow staff to quickly identify instances of when a vehicle crash has occurred and where an SR-1 Report has not been generated. This will allow the Department to better monitor when an incident has occurred and monitor for timely reporting to CMS, along with filing of the SR-1.

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2022-025 **FINDING** (Missing and Untimely Completion of Performance Evaluations)

The Illinois State Police (Department) did not conduct employee performance evaluations in a timely manner.

We tested performance evaluations for 60 employees noting:

- Twenty-one (35%) employees lacked documentation of when performance evaluations were completed during the examination period. As a result, we were unable to determine if the evaluations were completed timely.
- Six (10%) employees had missing or incomplete performance evaluations during the examination period.
- Two (3%) employees had performance evaluations which were not completed timely. The evaluations were completed 16 and 140 days late.

The Department's Directive PER-102, Code Employee Evaluation, requires certified code employees to have a performance evaluation completed on an annual basis. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires the Department to prepare an evaluation on employees not less often than annually.

Department management indicated performance evaluations were not prepared or not prepared timely due to the continuation of reduction in staff, causing supervisors to assume additional duties and responsibilities, leaving less time for administrative functions. In addition, the pandemic further limited the Department's ability to complete the evaluations.

Performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. Performance evaluations serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 2022-025, 2020-026)

**RECOMMENDATION**

We recommend the Department ensure performance evaluations are properly completed and conducted annually as required by its Directive and the Illinois Administrative Code.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department has developed a spreadsheet to track evaluation due notices for Code Evaluations and implemented a process to send notices to supervisors in advance of the performance evaluation due date. This notice is sent 60 days prior to the evaluation being due and will be monitored by the Department for compliance. Non-compliance with the timely completion of performance evaluations will result in follow-up.

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2022-025      **FINDING** (Missing and Untimely Completion of Performance Evaluations) - Continued

All sworn evaluations are completed on the same annual schedule in the Department's SPEAR system and evaluation deadlines are closely monitored for compliance. Although the SPEAR system does not have a mechanism for reporting on the date the evaluation was completed, the date is contained in the system. The Department will work with the Department of Innovation and Technology (DoIT) staff to determine if a completion date report can be created or, alternatively, document completion dates.

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2022-026      **FINDING** (Inadequate Controls Over Employee Training)

The Illinois State Police (Department) failed to maintain adequate controls over employee training.

We tested training records noting:

- Seven of 12 (58%) employees hired during the examination period failed to complete the initial ethics training within 30 days of commencing employment; whereby, five were late ranging between 13 and 139 days late. The other two failed to complete the training.
- Five of 12 (42%) employees hired during the examination period failed to complete the initial sexual harassment training within 30 days of commencing employment; whereby, three were late ranging between 14 and 139 days late. The other two failed to complete the training.
- Four of 60 (7%) employees failed to complete the annual ethics training for one or both fiscal years.
- Four of 60 (7%) employees failed to complete the annual sexual harassment training for one or both fiscal years.
- Two of 60 (3%) employees failed to complete the Department’s Mandatory Annual Training for one or both fiscal years.
- Three of 14 (21%) employees with access to social security numbers in the course of performing their duties failed to complete training to protect the confidentiality of social security numbers.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-10) requires each officer, member, and employee to complete, at least annually, an ethics training program. In addition, the Act requires an initial ethics training be completed within 30 days after commencement of employment. The Act (5 ILCS 430/5-10.5) also requires each officer, member, and employee to complete, at least annually and within 30 days after commencing of employment, a sexual harassment training program. Illinois State Police Directive PER-102, Education and Training states that sworn personnel and code employees in a police officer or inspector position are subject to Mandatory Annual Training, including: Control and Arrest Tactics training, Firearms qualifications and training, First Responder Awareness, and Hazardous Materials training. The Identity Protection Act (5 ILCS 179/37) requires each agency to require all employees identified as having access to social security numbers in the course of performing their duties to be trained to protect the confidentiality of social security numbers.

Department management indicated the deficient training was due to oversight.



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2022-026      **FINDING** (Inadequate Controls Over Employee Training) - Continued

Failure to ensure employees are properly trained results in noncompliance with the Department's Directive and the Acts. (Finding Code No. 2022-026, 2020-028)

**RECOMMENDATION**

We recommend the Department comply with their Directive and the Acts to document and ensure employees receive the required training to enable them to perform their specific job duties and protect confidential information.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is evaluating its systems to identify potential gaps and determine changes needed to better monitor employee training and ensure compliance. In addition, the Department is sending reminders to supervisors of required training, with Divisions expected to report back quarterly. The Department is also working to develop a process of identifying employees who transfer between agencies to ensure information on training is transferred.

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2022-027      **FINDING** (Noncompliance with Federal Regulations)

The Illinois State Police (Department) failed to maintain proper controls over the timely completion and retention of the U.S. Citizenship and Immigration Services Employment Eligibility Verification (I-9) forms.

We tested I-9 forms for 60 employees noting:

- I-9 forms could not be located for 43 (72%) employees.
- Two (3%) employee file contained an incomplete I-9 form; whereby, Section II was missing.

The Code of Federal Regulations (Code) (8 C.F.R. § 274a.2(b)(1)(i)(A)) requires each employer to ensure a new employee completes Section 1 on the Form I-9 at the time of hire. The Code (8 C.F.R. § 274a.2(b)(1)(ii)(B)) requires each employer to complete Section 2 on the Form I-9 within three business days after an employee is hired and sign the attestation in the appropriate place. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls.

Department management indicated the missing and incomplete I-9 forms were due to oversight.

Failure to complete and retain I-9 forms within the required timeframe results in noncompliance with the Code. (Finding Code No. 2022-027, 2020-029)

**RECOMMENDATION**

We recommend the Department ensure the Form I-9 is completed and retained for all employees.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department implemented a corrective action plan in Fiscal Year 2022 to begin requiring I-9 forms for all new employees. However, the Department had not developed a process for collecting I-9 forms for those employed before the policy went into effect. The Department will develop a process for collecting these forms for current employees.

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2022-028      **FINDING** (Inadequate Controls Over Payroll Files)

The Illinois State Police (Department) did not exercise adequate controls over employee payroll files.

We reviewed employee payroll files noting:

- Nine of 60 (15%) employees' federal and/or state income taxes were withheld at an incorrect rate based upon the employees' *Federal/Illinois W-4 Employee's Withholding Allowance Certificate* (Form C-25).
- One of 60 (2%) employee was missing signed deduction authorization for union dues withholding.
- One of 15 (7%) employees on a leave of absence did not have a signed leave of absence authorization on file.

The State Salary & Annuity Withholding Act (5 ILCS 365/3) provides the Comptroller with the directive to withhold deductions from an employee's salary based upon the withholding authorization which the employee has completed. The Statewide Accounting Management System (SAMS) (Procedure 23.20.30) requires the Department to retain all payroll deduction authorization forms. The State Records Act (5 ILCS 160/8) requires the agency to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities. Lastly, Illinois State Police Directive PER-036 Leave of Absence requires personnel requesting a leave of absence to complete an Officer Action Request (OAR) and forward it along with supporting documentation through the chain-of-command to the appropriate Deputy Director. The reviewing Deputy Director will forward a recommendation of approval/denial to the Director for final approval.

Department management indicated the differences in calculating withholding were due to personnel not entering the most up-to-date or correct Form C-25 information into the payroll system. Department management indicated the missing OAR for the leave of absence authorization was due to failure to forward the signed form to the Office of Human Resources to be filed in the employee's personnel file.

Failure to maintain current C-25 forms and other signed deduction authorizations in employee files resulted in improper or inaccurate withholding from an employee's pay. Failure to maintain employee leave of absence authorization in employee files may result in unauthorized leaves being taken and is noncompliance with the Department's Directive. (Finding Code No. 2022-028, 2020-030)

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2022-028      **FINDING** (Inadequate Controls Over Payroll Files) - Continued

**RECOMMENDATION**

We recommend the Department implement controls to ensure employee withholdings are accurate and maintained. We also recommend the Department ensure an OAR is timely approved.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department will ensure the system team is provided payroll bulletins when issued by the Comptroller to ensure the system is accurately updated. When employees transfer from other State departments, the Department will contact the employee for a copy of the signed union dues card if one is not provided by the transferring department. In addition, the Department will provide further training to payroll staff to ensure leave of absence paperwork has the proper signatures before filing.

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2022-029      **FINDING** (Inadequate Controls Over Cell Phones)

The Illinois State Police (Department) lacked controls over returned and cancelled cellular phones in a timely manner.

During testing, the Department could not provide evidence of when the cellular phones were returned for twenty-seven of 27 (100%) disabled devices; therefore, we were unable to determine if devices were returned or cancelled in a timely manner.

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

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

Department management indicated there was not a procedure for ensuring cell phones were returned and cell phones were not tracked due to not meeting the inventory requirements for the phones to be tagged.

Failure to ensure cellular devices are returned or cancelled could result in lost or stolen State property and unnecessary cellular charges. (Finding Code No. 2022-029, 2020-031)

**RECOMMENDATION**

We recommend the Department maintain adequate documentation to support the timely cancellation and return of cell phones upon termination.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. During the examination period the Department updated its directive requiring the timely notification of returned and transferred phones and created a tracking mechanism for documenting devices that are returned and transferred. These policies and procedures, however, were not in place for the entirety of the examination period. The Department will continue to ensure adequate controls are in place for returned and cancelled cellular phones and provide additional training if necessary.

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2022-030 **FINDING** (Weakness with PCI Data Security Standards)

The Illinois State Police (Department) had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The Department accepted credit card payments for four programs: Criminal History Record Information, Concealed Carry, Firearm Owners Identification, and Crash Reports. In Fiscal Years 2021 and 2022, the Department handled approximately 604,032 transactions totaling \$23,745,318 and 477,850 transactions totaling \$18,196,956, respectively.

Upon review of the Department's efforts to ensure compliance with PCI DSS, we noted the Department had not:

- Formally assessed each program accepting credit card payments, the methods in which payments could be made, matched these methods to the appropriate Self Assessment Questionnaire (SAQ), and contacted service providers and obtained relevant information and guidance as deemed appropriate;
- Completed an SAQ addressing all elements of its environment utilized to store, process, and transmit cardholder data during Fiscal Years 2021 and 2022;
- Submitted compliance documentation to the Treasurer's Electronic Payment Services Program (E-Pay) vendor during Fiscal Years 2021 and 2022.

PCI DSS was developed to detail security requirements for entities that store, process, or transmit cardholder data. Cardholder data is any personally identifiable data associated with the cardholder.

To assist merchants in the assessments of their environment, the PCI Council has established Self Assessment Questionnaires (SAQ) for validating compliance with PCI's core requirements. At a minimum, PCI DSS required completion of SAQ A; which highlights specific requirements to restrict access to paper and electronic media containing cardholder data, destruction of such media when it is no longer needed, and requirements for managing service providers. As additional elements, such as face-to-face acceptance of credit cards and point-of-sale solutions are introduced into the credit card environment being assessed, additional PCI DSS requirements apply.

Section 6 (Payment Card Industry Compliance) of the E-Pay Agreement states the Participant shall be responsible for the security of all of the data that it collects, stores, and/or transmits during the payment process. Also, as a merchant accepting credit card payments, the Participant agrees to comply with the PCI DSS and accepts all liability associated with PCI DSS compliance,

Department management indicated the compliance documentation was not completed due to oversight.

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2022-030      **FINDING** (Weakness with PCI Data Security Standards) - Continued

Failure to establish and maintain adequate procedures to handle and protect confidential and personally identifiable information could result in identity theft or other unintended use. (Finding Code No. 2022-030)

**RECOMMENDATION**

We recommend the Department:

- At least annually, assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ;
- Complete the appropriate SAQ(s) for its environment and maintain documentation supporting its validation efforts;
- Submit compliance documentation to the Treasurer’s E-Pay program vendor as required; and
- Maintain contact with the Treasurer’s Office to ensure sufficient knowledge and awareness of PCI compliance status, issues, and guidance surrounding the E-Pay program.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department does not have access to cardholder data as those functions have all been outsourced, primarily, through the Treasurer’s E-Pay system. The Department was unaware of the requirement to complete a Self-Assessment Questionnaire (SAQ-A) for entities that outsource processing of transactions. To ensure future compliance, the Department will annually assess each program, complete the SAQ-A, and submit compliance documentation to the Treasurer’s E-Pay program vendor. Additionally, the Department will implement a process to properly train employees on the requirements.

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2022-031 **FINDING** (Inadequate Controls Over Employees Assigned a Vehicle)

The Illinois Department of State Police (Department) did not maintain adequate controls over employees assigned a State vehicle.

We tested 65 code employees assigned a State vehicle noting:

- Seven (11%) did not timely file the required annual certification, on an ongoing basis, affirming the employees were duly licensed and properly insured. Four of the employees filed late certifications ranging from 11 to 146 days late, and three employees did not complete and file a certification.
- Five (8%) had taxable fringe benefits during the examination period, totaling \$476, which were not added to payroll.
- Sixty-five (100%) had fringe benefits during the examination period, totaling \$3,945, which were not timely added to payroll. We noted instances of fringe benefits being added to payroll between two and 20 months late.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires every employee assigned a specific State-owned vehicle to provide an annual certification, on an ongoing basis, to the Director affirming the employee is duly licensed to drive the assigned vehicle and that the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business. The certification shall be provided during the period of July 1 through July 31 of each calendar year or within 30 days of any new assignment of a vehicle, whichever is later. Illinois State Police Directive EPQ-002, Department Vehicle Usage, requires the Department to quarterly process the value of a personally assigned state vehicle on the payroll to withhold federal and state tax, retirement, and social security when applicable. In addition, Internal Revenue Service Publication (15-B) requires employers to determine the value of taxable noncash fringe benefits no later than January 31 of the next year.

Department management indicated the late and missing certifications were due to oversight and the fringe benefits were not added to payroll or added late due to districts failing to timely forward the necessary vehicle usage information to the Payroll department.

Failure to ensure employees assigned a State-owned vehicle timely provides annual certification, on an ongoing basis, affirming the employee is duly licensed and properly insured results in noncompliance with the Illinois Vehicle Code and could potentially expose the State to liability risks. Additionally, failing to ensure fringe benefits are added to payroll is a violation of the federal tax laws. (Finding Code No. 2022-031)

**RECOMMENDATION**

We recommend the Department require employees to file annual license and insurance certifications in accordance with the Illinois Vehicle Code. In addition, we recommend the Department comply with its Directive and the Internal Revenue Service Publication by timely processing the value of personally assigned State vehicles on payroll.



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2022-031      **FINDING** (Inadequate Controls Over Employees Assigned a Vehicle) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. In some instances, late filings were due to vehicles being assigned after the submission requirement date, which would appear to be a late certificate submission. In other instances, drivers, having assigned vehicles who have changed positions, retired, etc., would not have an annual submission during the examination period. Other missing certifications were due to staff oversight.

The fringe benefits were not added to payroll or were added late due to employees failing to forward the Vehicle Usage Report timely. The Department has clarified policy by including a date to submit the required documentation.

Going forward, the Department will request and confirm all forms are submitted by the required dates and ensure quarterly reports for the vehicle usage benefit are submitted timely for inclusion on the individuals' payroll.

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2022-032      **FINDING** (Inadequate Controls Over Census Data)

The Illinois State Police (Department) did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Department's employees within the Fund are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, we noted CMS' actuaries use SERS' census data records to prepare the OPEB actuarial valuation.

During our testing we noted the Department did not timely performed an initial complete reconciliation of its census data recorded by SERS to its internal records to establish a base year of complete and accurate census data. The reconciliation was submitted to SERS October 6, 2021, 36 days after the SERS deadline of September 1, 2021.

Additionally, the Department's Fiscal Year 2022 reconciliation identified eleven employees as having separated from employment. The separations dated back to 2008. Therefore, the initial reconciliation was not completed properly.

For employers participating in plans with multiple-employer and cost-sharing characteristics, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

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2022-032      **FINDING** (Inadequate Controls Over Census Data) - Continued

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

Department management indicated the initial reconciliation was not timely completed due to lack of resources and competing priorities and oversight caused the other weaknesses.

Failure to reconcile active members' census data reported to and held by SERS to the Department's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the State's pension and OPEB balances, which may result in a misstatement of these amounts. (Finding Code No. 2022-032)

**RECOMMENDATION**

We recommend the Department review the initial reconciliation of its census data and work with SERS to resolve all discrepancies.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. In Fiscal Year 2021 the reconciliation was not performed timely and variances were not addressed with SERS to ensure SERS took action to correct their information. As a result, these variances carried over into Fiscal Year 2022.

While the issue identified by this finding has been corrected, the Department will work with SERS to resolve any issues within the time frame that is given for the reconciliation.

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2022-033      **FINDING** (Lack of Internal Controls Over Monitoring of Liability Insurance Certifications)

The Illinois State Police (Department) lacked internal control over monitoring of liability insurance certifications of privately-owned vehicles used for State business.

During our testing, we noted:

- The Department lacked a policy requiring employee certification of being duly licensed and carrying at least the minimum insurance coverage.
- Twenty-five of 25 (100%) employees tested did not have documentation showing they were dully licensed and insured as required.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 3000.300(f)(1)) states employees using private vehicles on State business must have insurance coverage in an amount not less than that required by Section 10-101(b) of the Illinois Vehicle Code [625 ILCS 5/10-101(b)]. Prior to that authorization the Agency Head shall require employees to file a statement certifying that they are duly licensed and carry at least the minimum insurance coverage or shall require that certification to be noted on the travel voucher.

Department management indicated no formal policy or procedure had been established to ensure employees were aware of the requirement due to the lack of resources.

Failure to implement procedures and obtain documentation to ensure employees were properly licensed and insured results in noncompliance with the Code. (Finding Code No. 2022-033)

**RECOMMENDATION**

We recommend the Department develop a policy requiring employees to certify they were duly licensed and carry the minimum insurance coverage. In addition, we recommend the Department obtain documentation showing employees are dully licensed when using a private vehicle on State business.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. While the Department does require employees driving privately-owned vehicles for State business be properly licensed and insured, it did not have adequate controls to ensure employees were aware of the requirement. The Department has revised the Department Employee Handbook to remind employees of the requirement.

All new employees are required to sign an Employee Handbook Receipt form stating that they have reviewed and understand the Department's policies and directives. The Department will, also, develop an annual process to remind employees of the requirement and require them to certify that they are in compliance.

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2022-034 **FINDING** (Noncompliance with Specialized Mental Health Rehabilitation Act)

The Illinois State Police (Department) did not comply with the Specialized Mental Health Rehabilitation Act of 2013 (Act).

During our testing, we noted:

- Three of 60 (5%) Criminal History Reports lacked documentation showing the Department sent the Criminal History Report to a licensed forensic psychologist as required by the Act.
- Eleven of 60 (18%) Criminal History Reports lacked documentation showing the Department sent the Identified Offender Report and Recommendation to the following parties as required by the Act: the facility where the offender resides, the Chief of Police of the municipality where the facility is located, the State of Illinois Long Term Care Ombudsman, and the Illinois Department of Public Health.

The Act (210 ILCS 49/2-105) requires the Department to prepare a Criminal History Report when information is received that a consumer is an identified offender under the Act and provide the completed Criminal History Report to a licensed forensic psychologist. Additionally, the Act requires the Department to promptly provide the Identified Offender Report and recommendation to the to the following parties after receiving from the licensed forensic psychologist: the facility where the offender resides, the Chief of Police of the municipality where the facility is located, the State of Illinois Long Term Care Ombudsman, and the Illinois Department of Public Health.

Department management indicated the lack of documentation was due to oversight.

Failure to send the Criminal History Reports results in noncompliance with the Act. Furthermore, failing to provide information prevents agencies from effectively serving the people of the State. (Finding Code No. 2022-034)

**RECOMMENDATION**

We recommend the Department comply with the Act by providing the required information to the appropriate parties as required and maintain documentation of such.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is revising its procedures to ensure proper documentation is maintained. This includes a process change to create a paper trail showing when Criminal History Reports are sent to the required entities as well as regular quality review checks. The Department will further assess its controls to ensure compliance.

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2022-035 **FINDING** (Inadequate Control Over Locally Held Funds)

The Illinois Department of State Police (Department) did not maintain adequate controls over administration of its locally held funds.

During testing of the reconciliation of the Department’s locally held funds and the Report of Receipts and Disbursements for Locally Held Funds (C-17), we noted:

- Eight of 82 (10%) C-17s were not submitted timely, ranging from five to nine days late.
- Four of 20 (20%) fiscal year-end C-17s did not agree to the Department’s fiscal year-end reconciliation. We noted total differences of \$303,098 in Fiscal Year 2021 and \$203,632 in Fiscal Year 2022. The Department indicated those noted were timing differences.
- Thirteen of 220 (6%) monthly reconciliations were not timely completed, ranging from five to 40 days late.
- Five of 220 (2%) monthly reconciliations lacked documentation of when they were completed.

The Statewide Accounting Management System Manual (SAMS) (Procedure 33.13.20) states the report should be completed using actual receipts and disbursements and requires that the reports be filed no later than the last day of the month following the last day of the quarter.

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

Department management indicated the locally held fund exceptions noted were due to oversight and clerical error.

Failure to provide accurate and timely quarterly reports prevents the Comptroller from maintaining accurate year-to-date receipts, disbursements, and balances of locally held funds. (Finding Code No. 2022-035)

**RECOMMENDATION**

We recommend the Department timely reconcile and file C-17s in accordance with SAMS.

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2022-035      **FINDING** (Inadequate Control Over Locally Held Funds) - Continued

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Staffing shortages and turnover have been a significant challenge to the timeliness of the Department's reconciliation of locally held funds.

The Department has made progress in the timeliness of reconciliations between Fiscal Year 2021 and Fiscal Year 2022, however, turnover remains a barrier. The Department is developing a plan to provide additional support for reconciliation of locally held funds.

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2022-036      **FINDING** (Inadequate Controls Over Contracts)

The Illinois State Police (Department) did not exercise adequate controls over contractual agreements.

During testing, we noted seven of 60 (12%) contractual agreements, totaling \$1,163,579, were not filed timely with the Office of Comptroller (Comptroller), with delays ranging from four to 59 days late.

The Illinois Procurement Code (Code) (30 ILCS 500/20-80 (b)) requires any State agency that incurs a contract liability exceeding \$20,000 to file a copy of the contract or lease with the Comptroller within 30 days of the contract's execution. If the contract is not filed with the Comptroller within 30 days of execution, the Code (30 ILCS 500/20-80(c)) requires when a contract, purchase order, grant, or lease required to be filed by this Section has not been filed within 30 calendar days of execution, the Comptroller shall refuse to issue a warrant for payment thereunder until the agency files with the Comptroller the contract, purchase order, grant, or lease and an affidavit, signed by the chief executive officer of the agency or his or her designee, setting forth an explanation of why the contract liability was not filed within 30 calendar days of execution. A copy of this affidavit shall be filed with the Auditor General.

Department management indicated the exceptions noted were due to competing priorities and oversight.

Failure to timely file contractual agreements with the Comptroller hinders the ability of the Comptroller to adequately monitor operations and represents noncompliance with the Code. (Finding Code No. 2022-036)

**RECOMMENDATION**

We recommend the Department timely file contractual agreements with the Comptroller in accordance with the Code.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is committed to improving its processes to ensure contracts are filed with the Comptroller within 30 days. For contracts that are filed timely, but not accepted, the Department will ensure sufficient documentation is recorded to demonstrate that the contracts were filed timely. In addition, the Department is revising its processes to properly track contracts that do not go through Procurement, (i.e., intergovernmental agreements) to ensure, once executed, they are timely filed. The completion of this project is dependent on the availability of Information Technology resources.



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2022-037      **FINDING** (Inadequate Controls Over Payroll Processing)

The Illinois State Police (Department) did not exercise adequate controls over payroll processing.

We reviewed payroll calculations for 60 employees and noted 15 (25%) had incorrect calculations for employer cost of group insurance. We noted a total difference of \$6,483 between payroll vouchers for the pay periods tested and employee benefits reports.

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

Department management indicated they were unsure of whether the errors occurred during payroll processing or from calculations by the Department of Central Management Services’ handling of employee benefit elections.

Failure to ensure payroll costs are correctly calculated could result in unnecessary personal services expenditures and loss of State funds. (Finding Code No. 2022-037)

**RECOMMENDATION**

We recommend the Department strengthen its internal controls over payroll to ensure group insurance costs are correctly calculated.

**DEPARTMENT RESPONSE**

The Department concurs in part with this finding. While the Department agrees that accurate calculations are important, the Department is not involved in the calculation of employer cost of group insurance and does not have a process for verifying the calculations are correct. Employer cost of group insurance is an upload, direct from the Department of Central Management Services (CMS), into the Department’s payroll system. The Department will review its upload process to ensure the information received from CMS is uploaded to the payroll system, correctly, and is not altered through the process.

**ACCOUNTANT’S COMMENT**

The Department is responsible for the accuracy of their payroll. In fact, the Statewide Accounting Management System (SAMS) Manual, Procedure 23, states the deductions from gross pay reflected on the payroll voucher file must in turn be supported by a deduction authorization maintained by the employing agency. Further the agency is required to attest to the employee’s rate of pay, gross earnings, deductions, net pay, and other required information on the voucher and file.

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2022-038      **FINDING** (Inadequate Control Over Interagency Agreements)

The Illinois State Police (Department) did not establish adequate internal controls over interagency agreements.

During testing, we noted the following:

- Three of 20 (15%) interagency agreements were not signed prior to the effective date. The interagency agreements were approved between eight and 714 days after the effective date.
- Two of 20 (10%) interagency agreements were not signed and dated by all required parties.

The Intergovernmental Cooperation Act (5 ILCS 220/5) states an agency may contract with another agency to transfer authority or privileges, provided that the contract is approved by both agencies. Such contract shall set forth fully the purposes, powers, rights, objectives and responsibilities of the contracting parties. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that obligations and costs are in compliance with applicable laws, rules and agreements. Further, good internal controls require the approval of agreements prior to the effective date.

Department management indicated the deficiencies noted were due to administrative oversight.

Failure to ensure interagency agreements were received, reviewed, and signed before the effective date by all parties, increases the risk services could be provided and costs incurred under the agreements that would not be reimbursable to the Department if the agreement would fail to be executed. (Finding Code No. 2022-038)

**RECOMMENDATION**

We recommend the Department strengthen its controls to ensure all interagency agreements are executed prior to the effective date of the agreement and signed by all required parties.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department is revising its review and approval process for interagency agreements to ensure agreements are fully executed prior to going into effect and that copies of those fully executed agreements are stored in a central repository, as noted in the response to finding 2022-036.

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2022-039      **FINDING** (Noncompliance with the Illinois Gambling Act)

The Illinois State Police (Department) could not provide documentation of completed background checks as required under the Illinois Gambling Act (Act).

During our testing, we requested a listing of gaming license applications which submitted fingerprints for background checks completed during Fiscal Years 2021 and 2022 by the Department as required by the Act. However, the Department could not provide a listing. Therefore, we were not able to test compliance with the Act.

The Act (230 ILCS 10/7.7) requires any applicant, or key persons, including the applicant's owners, officers, directors, and partners, for an organization gaming licenses to have their fingerprints submitted to the Department. The Department is to conduct a check against the Illinois State Police and the Federal Bureau of Investigation criminal history record databases now and hereafter filed, including, but not limited to, civil, criminal, and latent fingerprint databases.

Department management indicated the listing of gaming license applications checks requested for purposes under this Act were not discernable from any other fingerprint transactions submitted under the Originating Agency Identifier assigned for Illinois Gaming Board transactions.

Failure to ensure background checks are conducted represents noncompliance with the Act. (Finding Code No. 2022-039)

**RECOMMENDATION**

We recommend the Department comply with the Act by implementing controls to document completed background checks for gaming license applicants.

**DEPARTMENT RESPONSE**

The Department does not concur with this finding. While the Department acknowledges some misunderstanding regarding this statute in communication with the auditors, the Department has attempted to clarify the process and statutes under which the Illinois Gaming Board submits background requests. The Department has controls in place to document when backgrounds are submitted under applicable statutes. The Gaming Board determines the purpose for which backgrounds are submitted and utilizes 230 ILCS 10/22 for requesting backgrounds for which the tested statute would, also, apply. As a result, the Department has not received any submissions for a background check under statute 230 ILCS 10/7.7.

**ACCOUNTANT'S COMMENT**

The Act (20 ILCS 10/22) states the Department will establish the form and manner in which the Illinois Gaming Board will submit information in order to consider some aspects of criminal history record information when fulfilling its responsibilities. During our

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2022-039      **FINDING** (Noncompliance with the Illinois Gambling Act) - Continued

examination we requested the Department to provide a listing of applications submitted. Finally, after waiting several weeks for a response, the Department informed us they could not determine which applications were submitted for the purpose of obtaining a gaming license.

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**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
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A. **Finding:** (Lack of Due Diligence Over ERP Transition)

During the prior examination period, the Illinois State Police (Department) lacked due diligence over the transition to the Enterprise Resource Planning program (ERP).

During the current examination period, the Department did not implement any additional ERP modules. (Finding Code No. 2020-006)

B. **Finding:** (Failure to Demonstrate the Completeness and Accuracy of the Report Components)

During the prior examination period, the Illinois State Police (Department) did not have adequate internal controls to demonstrate the schedules and components within the Department's Compliance Examination Report were complete and accurate.

During the current examination period, the schedules and components within the Department's Compliance Examination report were no longer required. (Finding Code No. 2020-012)

C. **Finding:** (Failure to Collect Overpayments)

During the prior examination period, the Illinois State Police (Department) did not collect an overpayment to an employee.

During the current examination period, our testing indicated the Department collected the amount overpaid. (Finding Code No. 2020-016)

D. **Finding:** (Lack of Agreement to Ensure Compliance with IT Security Requirements)

During the prior examination period, the Illinois State Police (Department) had not entered into a detailed agreement with the Department of Innovation and Technology (DoIT) to ensure prescribed requirements and available security mechanisms were in place in order to protect the security, processing integrity, availability, and confidentiality of its systems and data.

During the current examination period, the Department entered into a detailed security agreement with the DoIT. (Finding Code No. 2020-024)

E. **Finding:** (Inadequate Support for Employee Pay)

During the prior examination period, the Illinois State Police (Department) did not adequately document support for employee pay.

During the current examination period, our sample testing indicated the Department documented employee pay. (Finding Code No. 2020-027)

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F. **Finding:** (Untimely Filing of the TA-2 Reports)

During the prior examination period, the Illinois State Police (Department) did not submit all required Travel Headquarters (TA-2) reports timely.

During the current examination period, our testing indicated the Department submitted all required TA-2 reports timely. (Finding Code No. 2020-032)

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**DIVISION OF FORENSIC SERVICES**

In March 2009, the Office of the Auditor General released a management and program audit of the Illinois State Police’s Division of Forensic Services (DFS). The audit contained 16 recommendations. As part of the compliance examination of the Illinois State Police (Department) for the period ended June 30, 2020, auditors followed up on the status of the recommendations made in the March 2009 report and reported the following:

Recommendation 1	Partially Implemented
Recommendation 2	Implemented
Recommendation 3	Partially Implemented
Recommendation 4	Implemented
Recommendation 5	Implemented
Recommendation 6	Implemented
Recommendation 7	Implemented
Recommendation 8	Implemented
Recommendation 9	Implemented
Recommendation 10	Implemented
Recommendation 11	Implemented
Recommendation 12	Implemented
Recommendation 13	Implemented
Recommendation 14	Implemented
Recommendation 15	Implemented
Recommendation 16	Implemented

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed-up on the status of the partially implemented recommendations reported in the June 30, 2020 report and noted the following.

**Recommendation 1: The Department should develop a comprehensive plan to address the environmental issues at its forensic labs.**

**Partially Implemented:** The Department’s Division of Forensic Services (DFS) continues to actively address all identified environmental issues at its forensic laboratories. This is accomplished either through planning via General Revenue budget requests or through remediation as urgent environmental issues are identified. The DFS personnel work closely with the Division of Justice Services, which is tasked with oversight of the Department’s facilities. As noted previously, the DFS continues to plan for and address facility projects in accordance with established mechanisms within the State government system such as annual budget requests and capital development requests. Issues are prioritized to ensure immediate attention is given to facility issues which may impact the safety and security of employees, equipment, and evidence. In Fiscal Year 2019, the Joliet Laboratory received funding from the Capital Development Board to conduct facility renovations to address urgent health and safety issues, renovation of the existing facility commenced in August of 2022 with a projected completion date of Spring/Summer of 2023. Additionally, in Fiscal Years 2021, the Division of Forensic Services received funding from the Capital Development Board for the planning and construction of a new forensic laboratory to replace the existing aging outdated Joliet Forensic Science Laboratory.

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**DIVISION OF FORENSIC SERVICES - Continued**

**Recommendation 3:** The Department should ensure that resources provided by the General Assembly are fully utilized for the mission of the Division of DFS, including the reduction of case backlogs, rather than allowing this funding to transfer or lapse. The Department should take the steps necessary to determine the funding level needed to operate its lab system.

**Partially Implemented:** During the current examination period, the DFS has continued to make modifications and improvements to the Laboratory Information System (LIMS) to facilitate the reduction of forensic case backlogs through effective management and tracking of forensic case submissions. As of the end of Fiscal Years 2022 and 2021, the total forensic assignments on the backlog was 7,887 and 9,997, respectively. For Fiscal Year 2022, the DFS was appropriated a total of \$48,847,400 and expended a total of \$30,621,027.

**FIREARM OWNER'S IDENTIFICATION CARD ACT**

In April 2012, the Office of the Auditor General released a management audit of the Department's Administration of the Firearm Owner's Identification Card Act. The audit contained 12 recommendations. As part of the compliance examination of the Department for the period ending June 30, 2020, auditors followed-up on the status of the recommendation made in the April 2012 report and reported the following:

Recommendation 1	Implemented
Recommendation 2	Implemented
Recommendation 3	Implemented
Recommendation 4	Implemented
Recommendation 5	Implemented
Recommendation 6	Partially Implemented
Recommendation 7	Implemented
Recommendation 8	Implemented
Recommendation 9	Implemented
Recommendation 10	Implemented
Recommendation 11	Implemented
Recommendation 12	Implemented

As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed-up on the status of the repeated and partially implemented recommendations reported in the June 30, 2020 report and noted the following.

**Recommendation 6:** The Department should work with its vendor to ensure that FOID cards are forwarded to the correct mailing address; and ensure that it has enough Customer Service Representatives to answer the questions of FOID card applicants.

**Partially Implemented:** In the prior examination, it was noted that due to multiple changes to the FOID Act since the original audit, the first portion of the recommendation is no longer applicable and was not followed up on during the current examination.



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During the current examination period, a VoIP Call Center Solution has been developed and implemented. Customer service capabilities of the Department were expanded by the establishment of satellite offices in four district headquarters that are staffed with two full-time employees.

**FIREARM OWNER’S IDENTIFICATION CARD AND CONCEALED CARRY LICENSE PROGRAMS**

In September 2021, the Office of the Auditor General released a management audit of the Department’s Firearm Owner’s Identification Card and Concealed Carry License programs. The audit contained six recommendations. As part of the compliance examination of the Department for the period ending June 30, 2022, auditors followed up on the status of the recommendations and noted the following.

Recommendation 1	Partially Implemented
Recommendation 2	Not Implemented
Recommendation 3	Partially Implemented
Recommendation 4	Implemented
Recommendation 5	Partially Implemented
Recommendation 6	Implemented

**Recommendation 1: The Illinois State Police should seek to reduce manual verifications and checks of applicant information, reduce multiple and overlapping checks, and seek legislative remedies, if necessary, in order to increase the efficiency of the FOID and CCL application processes.**

**Partially Implemented:** The September 2021 audit found that the FOID and CCL application processes were labor intensive with some steps being completed multiple times for the same application. The Department has not made any changes to the FOID application process, the CCL application process, or the CCL renewal process. In March 2021, the Department began instituting a new streamlined process for FOID renewals. When a FOID renewal is submitted, the renewal is placed on a 72 hour hold. The FOID card holder’s criminal history is checked for any Wants/Warrants, Orders of Protection, or Firearm Restraining Orders. If there are no correlation hits, the renewed FOID card is printed and issued. After issuance, the FOID card holder is checked against the same eligibility verification checks as a new FOID applicant. If there is a hit on the renewal application, the renewal goes to “normal” FOID renewal processing workflow. Any hits during the eligibility verification will require the analyst to review the hits and make the determination as to their validity and whether there is a resulting prohibitor. Those applications with hits go to a 60 day bucket. Analysts can review applications in that bucket. In the event that they are not reviewed prior to the 60th business day, they will be subsequently reviewed in the post-approval validation work inbox.

The Department took two legislative steps to sync FOID and CCL dates. Effective December 21, 2021, the Department amended the Illinois Administrative Code to allow FOID card holders who are approved for a new or renewed CCL to have their FOID Card automatically renewed for 10 years from the date of approval of the CCL. (20 Ill. Adm. Code 1230.30(b)(4)) Public Act 102-0237, effective January 1, 2022, also made some changes to the FOID renewal process. If a FOID card expires during the term of a licensee's concealed carry license, the FOID card and the CCL remain valid and the licensee does not have to renew his or her

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FOID card during the duration of the CCL. Unless the Department has reason to believe a licensee is no longer eligible for the FOID card, the Department may automatically renew the licensee's FOID card and send a renewed FOID card to the licensee.

**Recommendation 2: The Illinois State Police should ensure that all FOID and CCL applications are approved or denied within the required statutory timeframes.**

**Not Implemented:** The September 2021 audit found that during Calendar Year 2019, 73.1 percent of FOID new applications and 72.7 percent of FOID renewal applications were processed within the statutorily required timeframes. Additionally, 43.4 percent of CCL new applications and 51.5 percent of CCL renewal applications were processed within the statutorily required timeframes. During Fiscal Year 2022, the Department was not processing applications within the required timeframes. Specifically:

- FOID new applications: 65.8 percent were processed timely, 32.3 percent were not timely, and 2.0 percent a timeliness determination could not be made;
- FOID renewal applications: 96.7 percent were processed timely, 3.0 percent were not timely, and 0.4 percent a timeliness determination could not be made;
- CCL new applications: 66.5 percent were processed timely, 23.9 percent were not timely, and 9.6 percent a timeliness determination could not be made; and
- CCL renewal applications: 45.4 percent were processed timely, 37.0 percent were not timely, and 17.6 percent a timeliness determination could not be made.

**Recommendation 3: The Illinois State Police should:**

- **ensure that Sheriffs are notified of revocations as is required by the Firearm Owners Identification Card Act; and**
- **continue to work with local law enforcement agencies to ensure revoked FOID cards and Concealed Carry Licenses are returned to the Department in accordance with the Firearm Owners Identification Card Act and the Firearm Concealed Carry Act.**

**Partially Implemented:** The September 2021 audit found that the majority of FOID cards and CCLs are not returned to the Department as required by law. Additionally, auditors found that for three cases, the Department could not provide documentation that the county Sheriff was notified as required by law.

The Department provided documentation of the efforts to work with local law enforcement. The Department provided a list of 18 seminars presented on FOID/CCL during Fiscal Years 2021 and 2022. These seminars included new chiefs' orientation, the Grundy County Chiefs of Police Association, State Police cadet classes, and presentations to seven State Police investigative zones. The Department also

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provided a list of law enforcement agencies that had accessed the law enforcement portal during Fiscal Year 2022 that showed that over 400 different law enforcement agencies utilized the portal. These included police and sheriff departments, state's attorneys, and college or university police departments. Additionally, the Department's Standard Operating Procedures for Revoked FOID and Firearm Seizure discuss how Department personnel should collaborate with other law enforcement agencies. Effective July 11, 2021, the Law Enforcement Agencies Data System (LEADS) generates the FOID and CCL status when an individual's identifiers are queried. Auditors tested 10 revoked FOID cards for the proper law enforcement notifications and found that 8 of 10 (80%) had the proper notifications. For two cases the Department could not provide documentation that the county Sheriff was notified as required by law.

**Recommendation 4: The Illinois State Police should consider including enforcement details in its procedures to ensure consistency among zones.**

**Implemented:** The September 2021 audit found that while the Department was conducting FOID revocation enforcement details, there were not procedures related to the enforcement details, and that led to inconsistency between the investigative zones. The Department's Standard Operating Procedures for Revoked FOID and Firearm Seizure went into effect on February 1, 2021. These procedures specified the responsibilities of State Police personnel, and outlined the steps that should be taken during revoked FOID card investigations and seizures. The procedures addressed some of the inconsistencies found during the initial audit. Additionally, as of June 30, 2022, the Department has a Statewide Gun Coordinator, a Statewide Gun Liaison Officer Coordinator, and each of the eight zones has a primary Gun Liaison Officer. The Department's Gun Liaison Officer program is comprised of three full-time personnel that oversee the eight full-time zone Gun Liaison Officers.

**Recommendation 5: The Illinois State Police should:**

- **establish a case management system for tracking appeals; and**
- **update its administrative rules to reflect the current appeals process.**

**Partially Implemented:** The September 2021 audit found that the Department did not have a case management system in place to track appeals and could not provide information for the audit period in order to determine, for certain types of FOID appeals cases, if appeals were being adjudicated in a timely manner. Also, in 2020 the Department changed the process for filing an appeal but the administrative rules had not been amended to reflect the current process. As of June 30, 2022, the Department had completed the procurement process for an appeals case management system, but had not implemented the system. However, in the interim, the Department had transitioned to a new database for tracking appeals. The Department noted in its response to the September 2021 audit that this database is not a case management system, but it does allow the office to categorize appeals and better track numbers for reporting purposes. The Department was able to provide appeals data, which showed that 5,158 appeals were filed during Fiscal Year 2022. The Department has amended the FOID and CCL administrative rules, effective December 21, 2021, to reflect the new appeals process.

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**Recommendation 6: The Illinois State Police should update its administrative rules to reflect the current process for determining issuance date and expiration date.**

**Implemented:** The September 2021 audit found that the Department's process for designating a FOID card issuance date is not in accordance with its administrative rules. The expiration date is calculated based on the date the card was issued, however, the Department's administrative rules define the date of issuance as the first day of the month in which the FOID card application was received. The administrative rules (20 Ill. Adm. Code 1230.30) were updated effective December 21, 2021, to state that the date of issuance is the date the FOID Card becomes active within the Department's online system.