

REPORT DIGEST

**ILLINOIS LOCAL GOVERNMENTAL
LAW ENFORCEMENT OFFICERS TRAINING BOARD
FINANCIAL AND COMPLIANCE AUDIT
(In Accordance with the Single Audit Act of 1984
and OMB Circular A-128)
For the Two Years Ended June 30, 1992**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NONCOMPLIANCE WITH APPROPRIATION ACT

The Police Training Board did not comply with the provisions of its Appropriation Act. We noted that 6 of 25 contractual services vouchers tested were inappropriately charged to a lump sum appropriation.

The lump sum appropriation was for expenses related to the audit assessment, collection, and remittance to, and expenditures from, the Traffic and Criminal Conviction Surcharge Fund. The vouchers inappropriately charged to the lump sum appropriation totalled \$8,715 and were for:

- the completion of concept papers for a presentation to the Motor Vehicle Auto Theft Prevention Council;
- research regarding motor vehicle theft training in Illinois; and
- auditing, inspection, and evaluation of training institutions and programs.

The Board responded that it intends to comply with all provisions of the Appropriations Act. The Board further responded that the above expenditures were approved by the previous Executive Director, and the Board can neither defend nor dispute the finding. (Finding 5, page 15).

INADEQUATE PROCEDURES FOR MONITORING REVENUES

The Police Training Board did not adequately monitor the Surcharge Fees received from Circuit Clerks to determine if the monies received were properly assessed, collected, and remitted timely to the State Treasurer. During the audit period, the Board received \$17 million from Circuit Clerks. We noted the following weaknesses:

- The Board did not have formal procedures for analyzing receipts and investigating unusual trends. These procedures would assist the Board in its efforts to determine whether all surcharge fees are assessed, collected, and timely remitted to the State Treasurer.
- The Board did not require counties to submit, directly to the Board, a report of the amount of funds remitted to the State Treasurer during the preceding calendar year. A reconciliation between the report and Board's records would aid in detecting errors and irregularities.

The Police Training Act (50 ILCS 705/9.1; formerly, Ill. Rev. Stat. 1991, ch. 85, par. 509.1) requires that for every fine imposed by a court for a criminal or traffic offense, an additional assessment be imposed and paid into the Traffic and Criminal Conviction Surcharge Fund. The Unified Code of Corrections (730 ILCS 5/5-9-1; formerly, Ill. Rev. Stat. 1991, ch. 38 par. 1005-9-1) requires that these fees be collected by the Circuit Clerk and remitted monthly to the State Treasurer.

During the audit period, the Board had audits conducted of 11 counties (Cook, Jackson, Peoria, Sangamon, Henry, Rock Island, Tazewell, St. Clair, Kankakee, Lake and Macon) to determine whether those counties were properly assessing, collecting, and remitting fines. These audits did not have any significant findings.

The Board was in agreement with our recommendation that additional steps should be taken to enhance the Board's monitoring procedures in this area. (Finding 2, page 11).

INEFFICIENT MONITORING PROCEDURES

The Board's procedures for monitoring law enforcement officers' training were inefficient. The Board maintained two systems, one manual and one automated, to monitor whether officers have complied with training requirements. However, neither system provided an accurate, reliable, and current record of officers' training.

We recommended the Board establish policies and procedures for monitoring law enforcement officers' training and maintain one automated system which would allow the Board efficient access to the information.

The Board responded that it agreed with our finding and since April 1, 1992 has taken several steps to enhance its policies and procedures for monitoring compliance with the Police Training Act. According to the Board, it has proposed changes to upgrade its computer functions; taken steps to introduce legislation requiring each officer to register annually with the Board; and reorganized duties and responsibilities of Board staff. (Finding 1, page 10).

OTHER FINDINGS

The remaining findings are less significant and have been given appropriate attention by agency management. We will review progress towards implementation of our recommendations in the next audit.

Thomas Jurkanin, Ph.D., Executive Director, provided responses to our findings and recommendations.

AUDITORS' OPINION

We have stated that the financial statements of the Board at June 30, 1992 and 1991 are fairly presented.

WILLIAM G. HOLLAND, Auditor General
WGH:GS:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 826
Repeated audit findings 6 4
Prior recommendations
implemented or not repeated 20 4

SPECIAL ASSISTANT AUDITORS

The audit was performed by the Auditor General's staff.