

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

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METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

AGENCY OFFICIALS

Chair	Mr. Calvin Dye, Sr.
Vice-Chair	Mr. Verge Riley
Treasurer	Mr. Martin Gulley
Secretary	Honorable State's Attorney Brendan Kelly

COMMISSION MEMBERS

Appointed by the Governor of the State of Illinois

Member	Mr. Calvin Dye, Sr.
Member	Honorable Judge Annette Eckert
Member	Mr. Kendall L. Granger
Member	Mr. Martin Gulley
Member	Mr. Roger Richards
Member	Mr. Johnny Scott
Member	Mr. Rob Scott

Appointed by the Village President of Alorton

Member	Police Chief Larry Austell
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Appointed by the Village President of Brooklyn

Member	Police Chief Tony Tomlinson
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Appointed by the Mayor of the City of East St. Louis

Member	Police Chief Michael Floore
Member	Mr. Alvin Parks
Member	Mr. Verge Riley
Member	Honorable Sheriff Rick Watson

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

COMMISSION MEMBERS (continued)

Appointed by the Village President of Washington Park

Member Police Chief Aubrey Keller

Representing the St. Clair County State's Attorney

Ex-Officio Member Honorable State's Attorney Brendan Kelly

Representing the Director of the Department of State Police

Ex-Officio Member Captain James Morrisey

Representing the Director of the Southern Illinois Law Enforcement Commission

Ex-Officio Member Mr. William Fitzgerald

COMMISSION'S MAILING ADDRESS

While the Commission does not have an office, its mailing address is:

Metro East Police District Commission
c/o: St. Clair County
10 Public Square
Belleville, Illinois 62220



METRO EAST POLICE DISTRICT COMMISSION

301 River Park Drive
East St. Louis, Illinois 62201
(618) 825-2468

COMPLIANCE EXAMINATION MANAGEMENT ASSERTION LETTER

Mr. Calvin Dye Sr
Chairman

Attorney Brendan Kelly
Secretary

Mr. Martin Gulley
Treasurer

Judge Annette A. Eckert (Rtd)
Resource Chair

Pastor Kendall L. Granger
Policy and Procedures Chair

Mayor Alvin Parks
Shared Services Chair

Chief Larry Austell

Director Bill Fitzgerald

Chief Michael Floore Sr

Chief Aubrey Keller

Captain Jim Morrissey

Mr. Rodger A. Richards

Mr. Verge Riley

Pastor Johnny Scott

Attorney Rob Scott

Chief Tony Tomlinson

Sheriff Rick Watson

September 21, 2015

Honorable William G. Holland
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Dear Mr. Holland:

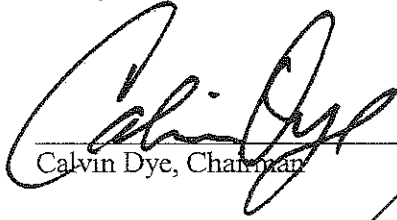
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Metro East Police District Commission. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Metro East Police District Commission's compliance with the following assertions during the two-year period ended December 31, 2014. Based on this evaluation, we assert that during the two years ended December 31, 2014, the Metro East Police District Commission has materially complied with the assertions below.

- A. The Metro East Police District Commission has obligated, expended, received, and used public funds in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Metro East Police District Commission has obligated, expended, received, and used public funds in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Metro East Police District Commission has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- D. Revenues and receipts collected by the Metro East Police District Commission 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 Metro East Police District Commission or held in trust by the Metro East Police District Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours very truly,

Metro East Police District Commission



Calvin Dye, Chairman



Martin Gulley, Treasurer

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act and the Metro East Police District Act.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on Compliance, on Internal Control Over Compliance, and on Supplementary Information for Compliance Purposes does not contain scope limitations or disclaimers, but does contain a qualified opinion on compliance and identifies material weaknesses in internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	<u>Report</u>	<u>Report</u>
Findings	2	*
Repeated findings	*	*
Prior recommendations implemented or not repeated	*	*

* Effective January 1, 2013, the Metro East Police District Commission was established by the Metro East Police District Act. As such, comparative data for periods prior to January 1, 2013, is not available.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (COMPLIANCE)			
2014-001	11	Failure to Assume Grant Administration Functions	Material Weakness and Material Noncompliance
2014-002	13	Inadequate Control over Finances	Material Weakness and Material Noncompliance

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Commission personnel at an exit conference on September 16, 2015. Attending were:

Metro East Police District Commission

Calvin Dye, Sr. - Chair

Honorable Brendan Kelly - Secretary

Office of the Auditor General

Daniel J. Nugent, CPA - Audit Manager

Lauren N. Portwood - Staff Auditor

The responses to the recommendations were provided by the Honorable State's Attorney Brendan Kelly, the Commission's Secretary, in a correspondence dated September 21, 2015.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the Metro East Police District Commission's compliance with the 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 December 31, 2014. The management of the Metro East Police District Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Metro East Police District Commission's compliance based on our examination.

- A. The Metro East Police District Commission has obligated, expended, received, and used public funds in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Metro East Police District Commission has obligated, expended, received, and used public funds in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Metro East Police District Commission has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- D. Revenues and receipts collected by the Metro East Police District Commission 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 Metro East Police District Commission or held in trust by the Metro East Police District Commission 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; the Metro East Police District Act; and the Audit Guide as adopted by the Auditor General pursuant to the Illinois State Auditing Act; and, accordingly, included examining, on a test basis, evidence about the Metro East Police District Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Metro East Police District Commission's compliance with specified requirements.

As described in item 2014-001 in the accompanying schedule of findings, the Metro East Police District Commission did not comply with requirements regarding obligating, expending, receiving, and using public funds in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use. As described in item 2014-002 in the accompanying schedule of findings, the Metro East Police District Commission did not comply with requirements regarding ensuring assets handled by the Metro East Police District Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law. Compliance with such requirements is necessary, in our opinion, for the Metro East Police District Commission to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the Metro East Police District Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended December 31, 2014.

Internal Control

Management of the Metro East Police District Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Metro East Police District Commission's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Metro East Police District Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Metro East Police District Commission's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2014-001 and 2014-002 to be material weaknesses.

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

The Metro East Police District Commission's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Metro East Police District Commission's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended December 31, 2014, and December 31, 2013, in Schedules 1 through 5 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the December 31, 2014, and December 31, 2013, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the information in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and the Metro East Police District Commission's members and management, and is not intended to be and should not be used by anyone other than these specified parties.



BRUCE L. BULLARD, CPA

Director of Financial and Compliance Audits

September 21, 2015

Springfield, Illinois

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS

For the Two Years Ended December 31, 2014

2014-001. **FINDING** (Failure to Assume Grant Administration Functions)

The Metro East Police District Commission (Commission) did not assume administrative functions for external law enforcement grants and assistance within the Metro East Police District (District). The District is composed of the City of East Saint Louis, the Village of Washington Park, the Village of Alorton, and the Village of Brooklyn.

During testing, the auditors noted the Commission did not assume the authority to apply for and accept financial grants or contributions of services from the four police departments located within the District. Further, the Commission has not designed or developed the processes and procedures necessary for receiving and administering grants, such as grant writing and implementing budgetary and accounting systems.

The Metro East Police District Act (70 ILCS 1750/10(a)(5)) requires the Commission, no later than January 1, 2014, “assume for police departments within the District the authority to make application for and accept financial grants or contributions of services from any public or private source for law enforcement purposes.”

Commission officials stated the Commission lacks the financial resources necessary to hire and support the personnel necessary to conduct the entire grant process for the four communities within the District. Further, the Commission does approve or disapprove applications for financial grants or contributions of service from the four communities within the District.

Failure to assume the authority for applying and accepting law enforcement-related grants or services for the police departments within the District limits the Commission’s ability to provide administrative services and oversight for the District and represents noncompliance with the Metro East Police District Act. (Finding Code No. 2014-001)

RECOMMENDATION

We recommend the Commission seek sufficient resources to assume the authority to apply for and accept financial grants or contributions of services on behalf of the four police departments located within the District, or seek a legislative remedy.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS

For the Two Years Ended December 31, 2014

2014-001. **FINDING** (Failure to Assume Grant Administration Functions) (continued)

COMMISSION RESPONSE

As the Secretary of the Metro East Police District Commission, I am authorized to state that the Commission agrees with the Auditor General's recommendation. The Commission has taken steps to act upon these findings and recommendations which we believe will, at least in part, help advance the mission and mandate of the Metro East Police District Act.

The volunteer nature of this Commission is both a strength and a limitation. Through the work of these volunteer Commissioners, a new policy and procedure manual has been drafted and implemented in the four departments within the District. A training regimen based upon those policies has also been provided to these departments by the Commission. With the assistance of the Department of Justice, the Commission has developed a "shared services" model for the four law enforcement departments of the District to work more closely together. The Commission also conducted a complete public safety facilities assessment of the District with shocking findings and forwarded a proposed combined facilities budget to the Illinois General Assembly which has the support of leaders in both houses and parties.

However, without funding for a support staff, the execution and sustainability of these efforts is in question. Any shortcomings found in the Auditor General's recommendations as well as our ability to remedy them are rooted in the lack of staff and funding for staff which will likely not be addressed in the short term. Nonetheless, we are grateful for your assistance and will continue to press forward.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended December 31, 2014

2014-002. **FINDING** (Inadequate Control over Finances)

The Metro East Police District Commission (Commission) lacked adequate control over its finances.

During testing, the auditors noted the following:

- The Commission does not maintain books and records of its financial activity. For example, the Commission does not have a cash disbursement journal, cash receipts journal, or a complete check register for its account held at a bank (distribution account).

A good system of internal control includes establishing and maintaining books and records for an entity's transactions.

Commission officials stated they were unaware this information was needed, as the Illinois Finance Authority handles its cash receipts and its distribution account should maintain a zero balance as wire transfers in are immediately paid to vendors for outstanding invoices.

- The Commission did not exercise adequate internal control over processing its disbursements to vendors. The auditors noted the following:
 - Four of seven (57%) disbursements tested, totaling \$2,280, did not have the date the invoice was received by the Commission.

The Local Government Prompt Payment Act (50 ILCS 505/3) requires the Commission approve or disapprove of a vendor's invoice within 30 days after the receipt of the bill or within 30 days after the good or services were received, whichever is later. Good internal controls include documenting the receipt date of an invoice to provide documentation supporting compliance with this requirement.

- Seven of seven (100%) disbursements tested, totaling \$22,028, were not paid within the timeframes required by the Local Government Prompt Payment Act. As such, the Commission did not pay \$512 in accrued interest due to its vendors.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS

For the Two Years Ended December 31, 2014

2014-002. **FINDING** (Inadequate Control over Finances) (continued)

The Local Government Prompt Payment Act (50 ILCS 505/4 and 50 ILCS 505/5) requires the Commission pay an interest penalty of 1% per month, or fraction thereof, where the Commission failed to pay the vendor within the earlier of (a) 30 days from the invoice approval date or (b) 60 days from the invoice receipt date if the invoice was not approved within 30 days of the receipt of the bill or the goods/services.

- One of seven (14%) disbursements tested, totaling \$14, was not distributed by the Commission from its distribution account after receiving its money to pay the vendor in October 2014. As of the conclusion of fieldwork, this amount had not been disbursed by the Commission to the vendor.

The Commission's documentation for its process for handling its distribution account states:

This account only receives wire transfers for the exact amount due to the vendors from invoices presented to the Illinois Finance Authority with a proper *Certificate of the Metro East Police District Commission*. After the wire transfer clears, the Treasurer will write a check to the vendor to pay the amount due, sign it, and give the check to the Chair. The Chair then dual signs the check to approve it and sends the check to the vendor.

Commission officials stated this delay was due to oversight and the amount of time needed to process a transaction from when the Commission initially receives an invoice, approves it for payment, gets authorization for payment and receives a wire transfer from the Illinois Finance Authority, and actually pays the vendor from its distribution account.

- The Commission did not perform bank reconciliations of its distribution account during Calendar Year 2013 or Calendar Year 2014. As such, the Commission did not identify a wire transfer fee of \$10 that should have been reversed from its account. This amount had not been reversed as of the conclusion of fieldwork.

A good system of internal control includes performing bank reconciliations on a timely basis to identify discrepancies and any unrecorded transactions.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended December 31, 2014

2014-002. **FINDING** (Inadequate Control over Finances) (continued)

Commission officials stated they were unaware this control was needed, as its distribution account should maintain a zero balance as wire transfers in are immediately paid to vendors for outstanding invoices.

- The Commission did not pay \$61 due to the Illinois Finance Authority from expenses arising during Calendar Year 2013 and Calendar Year 2014.

The Intergovernmental Agreement between the Metro East Police District Commission and the Illinois Finance Authority Regarding the Metro East Police District Fund (Section 9) requires the Commission pay a quarterly fee totaling 3% of receipts deposited into the Metro East Police District Fund to the Authority within 30 days of the close of a quarter.

Commission officials stated this omission was due to human error.

- The Commission has not developed an allowance for doubtful accounts for reporting its net outstanding accounts receivable.

A good system of internal control includes developing a fair and reasonable estimate of uncollectible accounts receivable to properly report accounts receivable collections the Commission expects to make over the lifespan of its accounts receivable.

Commission officials stated this omission was due to oversight and a lack of staff.

Failure to maintain adequate books and records hinders the ability of the Commission to understand its current financial position. In addition, failure to timely pay vendors resulted in the Commission accruing interest penalties due to the vendors and the Commission's failure to pay the interest due represents noncompliance with the Local Government Prompt Payment Act. Further, failure to develop an allowance for doubtful accounts limits the usefulness of the Commission's accounts receivable reports. (Finding Code No. 2014-002)

RECOMMENDATION

We recommend the Commission establish and maintain books and records for its financial activity, timely pay vendor invoices in accordance with the provisions of the Local Government Prompt Payment Act, and develop a fair and reasonable allowance for doubtful accounts.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended December 31, 2014

2014-002. **FINDING** (Inadequate Control over Finances) (continued)

COMMISSION RESPONSE

As the Secretary of the Metro East Police District Commission, I am authorized to state that the Commission agrees with the Auditor General's recommendation. The Commission has taken steps to act upon these findings and recommendations which we believe will, at least in part, help advance the mission and mandate of the Metro East Police District Act.

The volunteer nature of this Commission is both a strength and a limitation. Through the work of these volunteer Commissioners, a new policy and procedure manual has been drafted and implemented in the four departments within the District. A training regimen based upon those policies has also been provided to these departments by the Commission. With the assistance of the Department of Justice, the Commission has developed a "shared services" model for the four law enforcement departments of the District to work more closely together. The Commission also conducted a complete public safety facilities assessment of the District with shocking findings and forwarded a proposed combined facilities budget to the Illinois General Assembly which has the support of leaders in both houses and parties.

However, without funding for a support staff, the execution and sustainability of these efforts is in question. Any shortcomings found in the Auditor General's recommendations as well as our ability to remedy them are rooted in the lack of staff and funding for staff which will likely not be addressed in the short term. Nonetheless, we are grateful for your assistance and will continue to press forward.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended December 31, 2014

The Metro East Police District Commission did not have any prior period findings.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended December 31, 2014

SUPPLEMENTARY INFORMATION FOR COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Comparative Cash Basis Schedule of Receipts, Disbursements, and Fund Balance
 - Analysis of Significant Variations in Disbursements
 - Analysis of Significant Variations in Receipts
 - Comparative Cash Basis Schedule of Distribution Account Activity
 - Analysis of Accounts Receivable
- Analysis of Operations (Not Examined):
 - Commission Functions and Planning Program (Not Examined)
 - Metro East Police District Map (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the December 31, 2014, and December 31, 2013, accompanying supplementary information in Schedules 1 through 5. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

METRO EAST POLICE DISTRICT COMMISSION SCHEDULE 1
COMPLIANCE EXAMINATION
COMPARATIVE CASH BASIS SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND FUND BALANCE
 For the Calendar Year Ended December 31,

	Calendar Year	
	2014	2013
<u>METRO EAST POLICE DISTRICT FUND</u>		
Beginning Cash Balance	\$ 45,936	\$ -
<u>Receipts</u>		
Felony Forfeitures	\$ -	\$ 54,312
\$100 Fine for DUI and Felony Convictions	2,027	1,173
Total Receipts	\$ 2,027	\$ 55,485
<u>Disbursements</u>		
Contractual Services	\$ 10,800	\$ 9,549
Reimbursements to the Illinois Finance Authority	1,679	-
Total Disbursements	\$ 12,479	\$ 9,549
Ending Cash Balance	\$ 35,484	\$ 45,936

- Note 1: The data within this schedule was taken directly from the Illinois Finance Authority's records. The auditors were unable to reconcile these amounts to the Commission's records, as noted in Finding 2014-002.
- Note 2: Disbursement amounts are vouchers approved for payment by the Commission and submitted by the Commission to the Illinois Finance Authority for approval. After the Illinois Finance Authority approves the Commission's disbursement request, the Illinois Finance Authority wire transfers the exact amount due to the Commission's vendors to its distribution account at a bank. Finally, the Commission generates a check to pay its vendors from its distribution account.

METRO EAST POLICE DISTRICT COMMISSION **SCHEDULE 2**
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN DISBURSEMENTS
For the Two Years Ended December 31, 2014

**ANALYSIS OF SIGNIFICANT VARIATIONS IN DISBURSEMENTS BETWEEN
CALENDAR YEARS 2013 AND 2014**

Metro East Police District Fund

Reimbursements to the Illinois Finance Authority

The increase was due to the Commission paying three invoices for the administrative fee equal to 3% of the Commission's total receipts received by the Illinois Finance Authority during the quarter for the following periods:

- third quarter of Calendar Year 2013;
- fourth quarter of Calendar Year 2013; and,
- second quarter of Calendar Year 2014.

METRO EAST POLICE DISTRICT COMMISSION **SCHEDULE 3**
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended December 31, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN CALENDAR YEARS 2013 AND 2014

Metro East Police District Fund

Felony Forfeitures

The decrease was due to the Commission receiving a one-time payment from a felony forfeiture case during Calendar Year 2013 pursuant to an order of the Circuit Court of St. Clair County.

\$100 Fine for DUI and Felony Convictions

The St. Clair County Circuit Clerk collects the Commission's accounts receivable from fines. These receipts are expected to fluctuate between calendar years based upon the ability of the convicted individuals to pay their outstanding fines.

METRO EAST POLICE DISTRICT COMMISSION
 COMPLIANCE EXAMINATION
**COMPARATIVE CASH BASIS SCHEDULE OF
 DISTRIBUTION ACCOUNT ACTIVITY**
 For the Calendar Year Ended December 31,

SCHEDULE 4

	Calendar Year	
	2014	2013
<u>DISTRIBUTION ACCOUNT</u>		
Beginning Cash Balance	\$ -	\$ -
<u>Receipts</u>		
Transfers from the Illinois Finance Authority	\$ 12,479	\$ 9,549
Total Receipts	\$ 12,479	\$ 9,549
<u>Disbursements</u>		
Distributions to Vendors	\$ 12,465	\$ 9,549
Net Bank Fees, Not Reversed	10	-
Total Disbursements	\$ 12,475	\$ 9,549
Ending Cash Balance	\$ 4	\$ -

- Note 1: The data within this schedule was developed by the auditors based upon records obtained from the bank and the Illinois Finance Authority. The Commission did not maintain financial records or prepare account reconciliations (see Finding 2014-002).
- Note 2: Disbursement amounts are vouchers approved for payment by the Commission and submitted by the Commission to the Illinois Finance Authority for approval. After the Illinois Finance Authority approves the Commission's disbursement request, the Illinois Finance Authority wire transfers the exact amount due to the Commission's vendors to its distribution account at a bank. Finally, the Commission generates a check to pay its vendors from its distribution account.
- Note 3: The Commission, as of the conclusion of fieldwork, has not sought adjustment for the bank fees noted above or paid a vendor for an amount due to vendor deposited into the Commission's bank account from a wire transfer from the Illinois Finance Authority (see Finding 2014-002).

METRO EAST POLICE DISTRICT COMMISSION SCHEDULE 5
COMPLIANCE EXAMINATION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Calendar Year Ended December 31,

	Calendar Year	
	2014	2013
Metro East Police District Commission		
Receivables Not Past Due	\$ 12,678	\$ 6,486
1 - 90 Days	675	-
91 - 180 Days	-	-
181 Days - 1 Year	740	85
1 Year <= 2 Years	100	-
2 Years <= 3 Years	-	-
3 Years <= 4 Years	-	-
4 Years <= 5 Years	-	-
5 Years <= 10 Years	-	-
> 10 Years	-	-
	\$ 14,193	\$ 6,571
Gross Receivables	\$ 14,193	\$ 6,571
Less: Allowance for Doubtful Accounts	-	-
	\$ 14,193	\$ 6,571
Net Receivables	\$ 14,193	\$ 6,571

- Note 1: The St. Clair County Circuit Clerk and the St. Clair County State's Attorney's Office oversee and coordinate both an internal and external collections process for the collection of unpaid fines and fees assessed by the Circuit Court of St. Clair County, including fines and fees owed to the Metro East Police District Commission Fund. Internally, a collections docket for defendants is scheduled every two weeks. Externally, the St. Clair County Circuit Clerk contracts with an external collection agency to conduct external collections consistent with unpaid debt collection practices.
- Note 2: These amounts represent receivables related to the \$100 fine imposed upon defendants by a Circuit Court after a judgment of guilty or a grant of supervision for each felony or driving under the influence offense committed within the District.
- Note 3: The aging schedule of accounts receivable is calculated from the last due date for the fine as set by the Circuit Court of St. Clair County. This date may vary from the date an actual judgment is entered against the defendant due to a request to delay the due date due to the defendant's ability to pay the amount due, subsequent court activity, or other reasons deemed reasonable by the Circuit Court of St. Clair County.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
COMMISSION FUNCTIONS AND PLANNING
For the Two Years Ended December 31, 2014

(NOT EXAMINED)

Commission Functions

The Metro East Police District Commission (Commission) is a special district and unit of local government existing under the laws of the State of Illinois. The jurisdiction, supervision, powers, and duties of the Commission are enumerated in the Metro East Police District Act (70 ILCS 1750).

The origins of the Commission began on January 1, 2013, when the General Assembly created the Metro East Police District (District). The Commission was created to advance the cause of public safety and law enforcement for the residents of the District. Without further action by the General Assembly, the District will cease by operation of law on December 31, 2019.

The District is located within St. Clair County, Illinois. It includes the City of East St. Louis, the Village of Washington Park, the Village of Alorton, and the Village of Brooklyn.

The Commission is governed by a Board consisting of fourteen appointed voting members and three ex-officio members who can vote in the case of a tie vote. The Commission's membership consists of the following:

- seven appointed voting members appointed by the Governor of the State of Illinois with the advice and consent of the Senate;
- four appointed voting members appointed by the Mayor of East St. Louis, with the advice and consent of the East St. Louis City Council;
- one appointed voting member appointed by each one of the Village Presidents of Washington Park, Alorton, and Brooklyn, with the advice and consent of each respective village's board; and,
- three ex-officio members, including the Director of the Illinois State Police, the State's Attorney of St. Clair County, and the Director of the Southern Illinois Law Enforcement Commission, or their designees.

The Commission is responsible for the following duties:

- accepting and expending financial resources to benefit the police departments within the District;
- establishing rules and regulations that police departments within the District must adopt to receive financial assistance;
- assuming for the police departments within the District the authority to make application for and accept financial grants or contributions of services from any public or private source for law enforcement purposes;
- developing a comprehensive plan for the improvement and maintenance of facilities for law enforcement within the District; and,
- advancing the police departments within the District towards accreditation by the national Commission for the Accreditation of Law Enforcement Agencies by January 1, 2016.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
COMMISSION FUNCTIONS AND PLANNING
For the Two Years Ended December 31, 2014

(NOT EXAMINED)

The Commission, with the help of the United States Department of Justice's Office of Justice Programs (DOJ), has completed a number of key events and outreach efforts that have deepened the Commission's understanding of the District and the District's needs. The Commission continues to work with the DOJ to accomplish the goals and duties of the Commission.

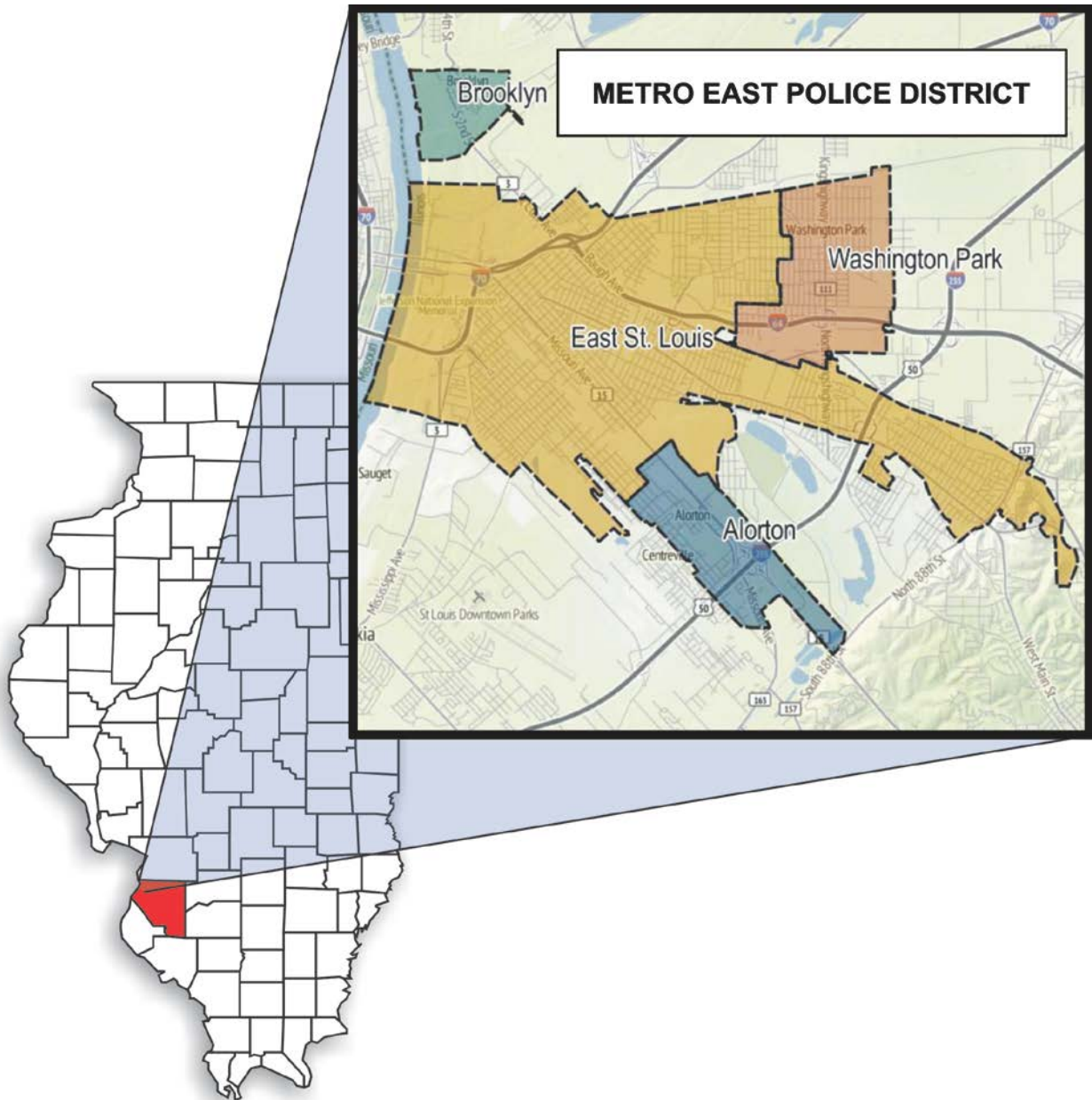
Planning Program

The Commission is currently addressing recommendations provided in a report prepared by the DOJ. The report included recommendations to the Commission to improve the accountability, professionalism, ethics, policing skills, data analytics, and shared services of police departments within the District. This report establishes strategic plans and actions the Commission and the District's police departments can implement together to improve public safety within the District.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
METRO EAST POLICE DISTRICT MAP
For the Two Years Ended December 31, 2014

(NOT EXAMINED)

The District is located within St. Clair County, Illinois. It includes the City of East St. Louis, the Village of Washington Park, the Village of Alorton, and the Village of Brooklyn.



METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended December 31, 2014

(NOT EXAMINED)

Mission Statement:

To advance the cause of public safety and law enforcement for the residents of the District, including the City of East Saint Louis, the Village of Alorton, the Village of Brooklyn, and the Village of Washington Park.

Program Goals:

- 1) To apply for, accept and expend grants, loans, or appropriations from the State of Illinois, the federal government, any unit of local government, or any other person or entity to be used for any of the purposes of the District.
- 2) To develop a comprehensive plan for improvement and maintenance of law enforcement facilities within the District.
- 3) To establish by resolution rules and regulations that the police departments within the District may adopt concerning: officer ethics; the carry and use of weapons; search and seizure procedures; procedures for arrests with and without warrants; alternatives to arrest; the use of officer discretion; strip searches and body cavity searches; profiling; use of reasonable force; use of deadly force; use of authorized less than lethal weapons; reporting uses of force; weapons and ammunition; weapons proficiency and training; crime analysis; purchasing and requisitions; department property; inventory and control; issue and reissue; recruitment; training attendance; lesson plans; remedial training; officer training record maintenance; department animals; response procedures; pursuit of motor vehicles; roadblocks and forcible stops; missing or mentally ill persons; use of equipment; use of vehicle lights and sirens; equipment specifications and maintenance; vehicle safety restraints; authorized personal equipment; protective vests and high risk situations; mobile data access; in-car video and audio; case file management; investigative checklists; informants; cold cases; polygraphs; shift briefings; interviews of witnesses and suspects; line-ups and show-ups; confidential information; juvenile operations; offenders, custody, and interrogation; crime prevention and community interface; critical incident response and planning; hostage negotiation; search and rescue; special events; personnel, equipment, and facility inspections; victim/witness rights, preliminary contact, and follow up; next of kin notification; traffic stops and approaches; speed-measuring devices; DUI procedures; traffic collision reporting and investigation; citation inventory, control and administration; escorts; towing procedures; detainee searches and transportation; search and inventory of vehicles; escape prevention procedures and detainee restraint; sick and injured detainees and detainees with disabilities; vehicle safety; holding facility standards; collection and preservation of evidence including but not limited to photos, video, fingerprints, computers, records, DNA samples, controlled substances, weapons, and physical evidence; police report standards and format; submission of evidence to laboratories; follow up of outstanding cases; and application for charges with the State's Attorney, United States Attorney, Attorney General, or other prosecuting authority.

METRO EAST POLICE DISTRICT COMMISSION
COMPLIANCE EXAMINATION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended December 31, 2014

(NOT EXAMINED)

Fund:

Metro East Police District Fund

Statutory Authority:

Metro East Police District Act (70 ILCS 1750)

Accomplishments:

Despite having no funding for staff, the Commission has overseen the development of an unprecedented massive policy and procedure manual for the four police departments and a training regimen based on those policies. In addition, the Commission has spent thousands of volunteer man-hours working with the U.S. Department of Justice's Office of Justice Programs' Diagnostic Center developing a community supported "Shared Services" model for the police departments within the District. Finally, members of the Commission assessed in person the deplorable facilities of the four departments and developed a plan to consolidate the four departments under a single new facility. The detailed plan has been submitted to leaders in the Illinois General Assembly for inclusion within a future capital development bill. Whatever little funding that has come from fines and fees and asset forfeiture provided to the Commission by the State's Attorney's Office has all been allocated to training and services for the four departments and costs for facilities assessment and development. The Commission is working with the staff of the Illinois Criminal Justice Information Authority to acquire State funding for further implementation of the Commission's mandate. Two of the three goals listed on the preceding page have been accomplished.