

**STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2012

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

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AGENCY OFFICIALS

LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

Executive Director	Mr. Kevin T. McClain
Deputy Director (Effective 7/19/10) (Through 7/18/10)	Mr. Larry N. Smith Vacant
Fiscal Officer	Mr. John Krein
Manager of Operations and Special Projects	Ms. Jennifer Wooldridge
Legal Counsel	Mr. John Keigher

Board administrative office is located at:

4500 S. Sixth Street Rd.
Room 173
Springfield, Illinois 62703



Pat Quinn, Governor
Kevin T. McClain, Executive Director

Phone: 217/782-4540
Fax: 217/524-5350
TDD: 217/524-5711

MANAGEMENT ASSERTION LETTER

June 14, 2013

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703

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 Law Enforcement Training and Standards Board (Board). 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 Board's compliance with the following assertions during the two-year period ended June 30, 2012. Based on this evaluation, we assert that during the years ended June 30, 2012 and June 30, 2011, the Board has materially complied with the assertions below.

- A. The Board 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 Board 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 Board 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 Board 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 Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Law Enforcement Training Standards Board

A handwritten signature in blue ink, appearing to read 'K T M C', with a long horizontal flourish extending to the right.

Kevin T. McClain, Director

A handwritten signature in blue ink, appearing to read 'John M Krein', with a horizontal line underneath.

John Krein, Fiscal Officer

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.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of Findings</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	9
Repeated findings	3	9
Prior recommendations implemented or not repeated	6	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
12-1	9	Inadequate controls over equipment and related records	Significant Deficiency and Noncompliance
12-2	11	Inadequate control over employee attendance	Significant Deficiency and Noncompliance
12-3	13	Voucher processing weaknesses	Significant Deficiency and Noncompliance
12-4	14	Failure to implement Identity Protection Act	Significant Deficiency and Noncompliance
12-5	15	Performance appraisals not conducted timely	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

- | | | |
|---|----|---|
| A | 16 | Inadequate controls over electronic data processing consulting contracts |
| B | 16 | Lack of segregation of duties |
| C | 16 | Failure to file economic interest statements |
| D | 17 | Noncompliance with State Officials and Employees Ethics Act |
| E | 17 | Inadequate utilization of State vehicles and inaccurate vehicle reporting |
| F | 17 | Inadequate control over operation of automobile expenditures |

EXIT CONFERENCE

The Board waived an exit conference in correspondence dated May 24, 2013. Responses to the recommendations were provided by the Board's Chief Fiscal Officer, John Krein in correspondence dated May 31, 2013.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the Illinois Law Enforcement Training and Standards Board'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 June 30, 2012. The management of the Illinois Law Enforcement Training and Standards Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Law Enforcement Training and Standards Board's compliance based on our examination.

- A. The Illinois Law Enforcement Training and Standards Board 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 Illinois Law Enforcement Training and Standards Board 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 Illinois Law Enforcement Training and Standards Board 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 Illinois Law Enforcement Training and Standards Board 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 Illinois Law Enforcement Training and Standards Board on behalf of the State or held in trust by the Illinois Law Enforcement Training and Standards Board 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 as adopted by the Auditor

General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Law Enforcement Training and Standards Board'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 Illinois Law Enforcement Training and Standards Board's compliance with specified requirements.

In our opinion, the Illinois Law Enforcement Training and Standards Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2012. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 12-1 through 12-5.

Internal Control

Management of the Illinois Law Enforcement Training and Standards Board 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 Illinois Law Enforcement Training and Standards Board's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Law Enforcement Training and Standards Board's internal control over compliance.

A deficiency in an entity's 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 an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as items 12-1 through 12-5. *A significant deficiency in an entity's 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.

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

The Illinois Law Enforcement Training and Standards Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Illinois Law Enforcement Training and Standards Board's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State 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 June 30, 2012 and June 30, 2011 in Schedules 1 through 10 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 June 30, 2012 and June 30, 2011 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2010 accompanying supplementary information in Schedules 3 through 9 and 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, agency management, and the Illinois Law Enforcement Training and Standards Board 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

June 14, 2013

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

12-1. **FINDING** (Inadequate controls over equipment and related records)

The Law Enforcement Training and Standards Board (Board) did not maintain sufficient controls over its equipment and related records.

During our testing, we noted the following:

- For 30 of 30 (100%) equipment additions and deletions tested, totaling \$53,495, the Board adjusted its property records from 150 to 661 days late. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) states that agencies shall adjust property records within 30 days of acquisition, change or deletion of equipment items. Board personnel stated items were added “late” to CIS; however, they were adjusted in the Board’s internal systems in a timely manner.
- Eighteen of 120 (15%) equipment items tested were located in a different geographical location than reported on the property listing. The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires an agency to maintain current property information, including location of the asset. Board personnel stated the items were in different locations due to employees moving items and not properly notifying staff responsible for inventory matters.
- Four of 60 (7%) equipment items selected for testing, totaling \$3,264, did not have a property tag. In addition, one of 60 (2%) equipment items selected for testing, totaling \$1,976, could not be located. The Code (44 Ill. Adm. Code 5010.210) requires agencies to mark each piece of State owned equipment in their possession with a unique six digit identification number. Board personnel stated the issues above were due to oversight.
- One of 60 (2%) equipment items selected for testing, totaling \$609, was not properly included in the annual DCMS property certification filed during Fiscal Year 2012. The Code (44 Ill. Adm. Code 5010.460) requires agencies to submit a listing of all equipment items valued in excess of \$500 annually to DCMS. Board personnel stated the item was not included in the annual DCMS property certification due to oversight.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

- The Board recorded equipment items on its property control system at the incorrect values. The Board received 23 items from DCMS surplus, all with \$0 reported values; however, the Board tagged them and recorded them on the property control records at \$99 each. Board personnel stated the items with a value of \$0 were received without a value being provided by the DCMS Property Control Division.

The State Property Control Act (Act) (30 ILCS 605/4) states every responsible officer of State government shall be accountable for the supervision, control, and inventory of all property under his jurisdiction.

Failure to exercise adequate control over property and maintain accurate property control records increases the risk of loss, misappropriation and inaccurate information being submitted to the State Comptroller. (Finding Code No. 12-1)

RECOMMENDATION

We recommend the Board establish controls over property reporting and implement procedures to ensure the property control records are adjusted timely for equipment transactions with the proper location and amount, equipment items are properly tagged, and equipment items with a purchase price of \$500 or more are included on the Annual Inventory Certification filed with DCMS.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

12-2. **FINDING** (Inadequate control over employee attendance)

The Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over employee attendance.

We tested six months of attendance records for six employees and noted the following:

- Three of six (50%) employees tested did not submit leave slips timely or in advance. In 15 separate instances, leave slips were submitted from five to 41 days late. The Manual requires leave time to be approved in advance except in cases of emergency. In addition, the Illinois Administrative Code (Code) (80 Ill. Adm. Code 303.350) requires employees to provide advance notice of absence from work whenever possible.
- Two of six (33%) employees tested did not have leave requests properly approved by a supervisor. The Manual requires leave requests to be approved by the employee's supervisor.
- Three of six (50%) employees tested had time sheets that did not agree to the leave requests, daily sign-out sheets, and the Central Time and Attendance System (CTAS). We noted four discrepancies totaling 6.25 hours when comparing time sheets to CTAS reports for the months tested. In addition, we noted one discrepancy totaling 8.5 hours between an employee's CTAS benefit report and time sheet when compared to the daily sign-out sheet. The Code (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate, daily attendance records.
- Three of six (50%) employees tested did not submit bi-monthly time sheets as required. We noted one employee did not submit two time sheets, a second employee did not submit three time sheets, and a third employee did not submit any time sheets during the six months tested. The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) requires all State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

Board officials stated lack of staff trained in personnel requirements led to the problems noted above.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

Failure to maintain adequate controls over employee attendance and attendance records increases the risk of the Board paying for services not rendered by employees. (Finding Code No. 12-2, 10-3, 08-5)

RECOMMENDATION

We recommend the Board implement the necessary controls in order to maintain accurate daily attendance records in compliance with the Code. Specifically, we recommend the Board ensure employee attendance records are correct, complete, properly approved and reconcile with leave requests. Further, we recommend the Board ensure employees submit leave slips in advance or as timely as possible. In addition, the Board should adjust CTAS for any errors noted.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

12-3. **FINDING** (Voucher processing weaknesses)

The Law Enforcement Training and Standards Board (Board) did not exercise adequate control over voucher processing.

During our testing, we noted the following:

- Seven of 206 (3%) vouchers tested, totaling \$16,121, were approved for payment from eight to 99 days late. The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill.
- Eight of 206 (4%) vouchers tested, totaling \$200,620, had the same individual signing as the receiving officer and agency head. Good business practices require a proper segregation of duties be established to ensure one person does not sign as receiving officer and agency head to ensure proper accountability and approval is maintained over expenditures.

Board officials stated the vouchers were approved late due to the leave of a Board employee involved in voucher processing and processing of appropriation transfers. The same individual signed as both receiving officer and agency head to expedite processing late in the lapse period.

Failure to approve vouchers timely could subject the State to unnecessary interest charges. In addition, one person signing as both receiving officer and agency head increases the likelihood that a loss from errors or irregularities could occur and remain undetected in the normal course of employee executing their assigned duties. (Finding Code No. 12-3, 10-9, 08-13)

RECOMMENDATION

We recommend the Board comply with the Code and implement controls to ensure vouchers are approved within the required time frame. We also recommend the Board ensure a single person does not sign as receiving officer and agency head.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

12-4. **FINDING** (Failure to implement Identity Protection Act)

The Law Enforcement Training and Standards Board (Board) failed to implement the provisions of the Identity Protection Act (Act).

The Identity Protection Act (Act) (5 ILCS 179) required the Board to draft and approve an identity-protection policy by June 1, 2011. Per the Act, the Policy must:

- Identify the Act.
- 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.
- Direct that only employees who are required to use or handle information or documents that contain social security numbers have access to such information or documents.
- Require that social security numbers from an individual be placed in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- Require that, when collecting a social security number or upon request by the individual, a statement of the purpose or purposes for which the Agency is collecting and using the social security number be provided.

During our testing we noted the Board had not issued an identity-protection policy.

Board officials stated they were not aware of the requirements of the Act.

Failure to implement provisions of the Act results in noncompliance with the Act, does not promote the security and control of social security numbers and increases the likelihood of identity theft. (Finding Code No. 12-4)

RECOMMENDATION

We recommend the Board develop and approve an identity protection policy with all needed provisions as required in the Identity Protection Act.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2012

12-5. **FINDING** (Performance appraisals not conducted timely)

The Law Enforcement Training and Standards Board (Board) did not conduct employee performance appraisals timely.

During our testing, we noted the Board did not perform annual performance appraisals for six of six (100%) employees tested in accordance with the Illinois Administrative Code (Code). The Board was required to prepare eight annual evaluations during the examination period for the six employees that were tested; however, one of the evaluations had not been performed and the other evaluations were performed from 217 to 619 days late. In addition, one evaluation was performed without the participation of the Board employee as required by the Board's Personnel Manual (Manual).

The Code (80 Ill. Adm. Code 302.270) requires the Board to prepare an evaluation on employees not less often than annually. The Manual requires that an employee participating in the performance evaluation conference is not an option, but a condition of employment.

Board officials stated evaluations were not completed timely because the staff member trained in evaluation procedures retired in 2009 and was not replaced until 2012.

Performance appraisals are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance appraisals should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall and reinstatement decisions. (Finding Code No. 12-5, 10-5, 08-10, 06-5)

RECOMMENDATION

We recommend the Board comply with the Code and conduct performance appraisals timely for all employees.

BOARD RESPONSE

The Board accepts the recommendation. The staff member trained in evaluations ensured the Board was current by the end of the audit period.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2012

A. **FINDING** (Inadequate controls over electronic data processing consulting contracts)

During the prior period, the Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over its electronic data processing (EDP) consulting agreements. We noted the Board paid \$42,090 and \$19,215, in Fiscal Year 2009 and 2010 respectively, to a vendor for professional website application services but had not executed and filed a contract with the State Comptroller's Office.

During the current period, our sample testing noted the Board had properly bid, executed and filed a contract for EDP consulting agreements. (Finding Code No. 10-1, 08-1)

B. **FINDING** (Lack of segregation of duties)

During the prior period, the Board had one person responsible for approving property purchases, tagging inventory, maintaining the property records, performing the annual physical inventory and completing the quarterly reports of State property. Also, the Board had one person responsible for receiving, recording, and endorsing checks, as well as preparing the RDT's for deposit for Fund 923. Lastly, the Board failed to have receipts reconciled monthly by an independent person.

During the current period, the Board had assigned additional personnel to perform the annual physical inventory. Also, our testing noted the Board assigned multiple individuals to the various functions needed for Fund 923. Lastly, we noted the Board had a separate individual reconcile the Board's receipts. (Finding Code No. 10-2, 08-2)

C. **FINDING** (Failure to file economic interest statements)

During the prior period, the Board did not notify the Secretary of State of all employees whose position required them to file an economic interest statement.

During the current period, the Board's Director notified the Secretary of State of all employees whose position required them to file an economic interest statement, and all required employees filed their statements in a timely fashion. (Finding Code No. 10-4, 08-9)

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2012

D. **FINDING** (Noncompliance with State Officials and Employees Ethics Act)

During the prior period, the Board did not have a policy that required all employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Employees were only required to sign in upon arriving at work and sign out upon leaving work.

During the current period, we noted the Board implemented a policy that required all employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. However, we noted exceptions regarding timekeeping and inaccurate employee timesheets; therefore, those issues were reported as Finding 12-2. (Finding Code No. 10-6, 08-12, 06-1)

E. **FINDING** (Inadequate utilization of State vehicles and inaccurate vehicle reporting)

During the prior period, the Board did not adequately utilize its State vehicles and did not accurately or timely report vehicle assignment and activity to the Department of Central Management Services (DCMS).

During the current period, we noted the Board utilized its State vehicles in accordance with the Illinois Administrative Code. However, we noted exceptions regarding inaccurate reporting by the Board to DCMS; therefore, that issue was reported in our Letter of Immaterial Findings. (Finding Code No. 10-7, 08-6)

F. **FINDING** (Inadequate control over operation of automobile expenditures)

During the prior period, the Board's operation of automobile vouchers lacked supporting fuel receipts, did not contain employees' signatures on fuel receipts, and either did not include or had the incorrect State vehicle license plate number on the related support.

During the current period, our sample testing noted the Board's vouchers had supporting fuel receipts, and that those receipts included the license plate number of the vehicle and employee initials. (Finding Code No. 10-8, 08-7)

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Three Year Comparative Schedule of Receipts by County
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Interagency Agreements (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State 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 June 30, 2012 and June 30, 2011 in Schedules 1 through 10. However, the accountants do not express an opinion on the supplementary information. The accountants' 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.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Fourteen Months Ended August 31, 2012

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures		Approximate Total Expenditures	Approximate Balances Lapsed
			July 1 to August 31	August 31		
P.A. 97-0064						
FISCAL YEAR 2012						
Appropriated Funds						
<u>Law Enforcement Camera Grant Fund - 356</u>						
For Grants Related to Installing Video Cameras in Law Enforcement Vehicles	\$ 97,000	\$ 15,296	\$ 9,839		\$ 25,135	\$ 71,865
Total Fund 356	<u>\$ 97,000</u>	<u>\$ 15,296</u>	<u>\$ 9,839</u>		<u>\$ 25,135</u>	<u>\$ 71,865</u>
<u>Police Training Board Services Fund - 517</u>						
For Payment of and/or Services Related to Law Enforcement Training	\$ 100,000	\$ 11,739	\$ 10,310		\$ 22,049	\$ 77,951
Total Fund 517	<u>\$ 100,000</u>	<u>\$ 11,739</u>	<u>\$ 10,310</u>		<u>\$ 22,049</u>	<u>\$ 77,951</u>
<u>Death Certificate Surcharge Fund - 635</u>						
For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act	\$ 400,000	\$ 357,512	\$ 42,488		\$ 400,000	\$ -
Total Fund 635	<u>\$ 400,000</u>	<u>\$ 357,512</u>	<u>\$ 42,488</u>		<u>\$ 400,000</u>	<u>\$ -</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Fourteen Months Ended August 31, 2012

P.A. 97-0064 FISCAL YEAR 2012	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures		Approximate Total Expenditures	Approximate Balances Lapsed
			July 1 to August 31	August 31		
	\$ 1,829,100	\$ 1,273,287	-	-	\$ 1,273,287	\$ 555,813
Traffic and Criminal Conviction Surcharge Fund - 879						
Personal Services						
State Contribution to State						
Employees' Retirement System	625,400	436,897	-	-	436,897	188,503
State Contributions to Social Security	98,410	98,156	253	-	98,409	1
Group Insurance	405,000	325,835	-	-	325,835	79,165
Contractual Services	382,130	322,066	60,064	-	382,130	-
Travel	28,800	21,577	7,214	-	28,791	9
Commodities	8,820	7,929	883	-	8,812	8
Printing	1,230	1,228	-	-	1,228	2
Equipment	31,370	394	-	-	394	30,976
Electronic Data Processing	69,750	58,873	10,868	-	69,741	9
Telecommunications	30,260	25,515	4,742	-	30,257	3
Operation of Automotive Equipment	35,330	27,445	7,877	-	35,322	8
Investigations	5,000	-	-	-	-	5,000
Reimbursement of Training and Training Services	10,400,000	7,940,863	1,317,937	-	9,258,800	1,141,200
Total Fund 879	<u>\$ 13,950,600</u>	<u>\$ 10,540,065</u>	<u>\$ 1,409,838</u>	<u>\$ 1,409,838</u>	<u>\$ 11,949,903</u>	<u>\$ 2,000,697</u>
Total All Appropriated Funds	<u>\$ 14,547,600</u>	<u>\$ 10,924,612</u>	<u>\$ 1,472,475</u>	<u>\$ 1,472,475</u>	<u>\$ 12,397,087</u>	<u>\$ 2,150,513</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2012

Fourteen Months Ended August 31, 2012

P.A. 97-0064 FISCAL YEAR 2012	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures		Approximate Total Expenditures	Approximate Balances Lapsed
			July 1 to	August 31		
Non-Appropriated Fund						
Federal Projects Fund - 923						
Homeland Security Grant FY09		\$ 88,179	\$ -	\$ 88,179		
Homeland Security Grant FY10		334,870	66,362	401,232		
Total Fund 923		<u>\$ 423,049</u>	<u>\$ 66,362</u>	<u>\$ 489,411</u>		
GRAND TOTAL - All Funds		<u>\$ 11,347,661</u>	<u>\$ 1,538,837</u>	<u>\$ 12,886,498</u>		

Note 1: Appropriations, expenditures, and lapsed balances were taken from State Comptroller records and reconciled to Board records.

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011

Eighteen Months Ended December 31, 2011

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures		Total Expenditures	Balances Lapsed
			July 1 to December 31	December 31		
P.A. 96-0956 FISCAL YEAR 2011						
Appropriated Funds						
Law Enforcement Camera Grant Fund - 356 For Grants Related to Installing Video Cameras in Law Enforcement Vehicles	\$ 97,000	\$ 25,264	\$ 45,008	\$ 45,008	\$ 70,272	\$ 26,728
Total Fund 356	<u>\$ 97,000</u>	<u>\$ 25,264</u>	<u>\$ 45,008</u>	<u>\$ 45,008</u>	<u>\$ 70,272</u>	<u>\$ 26,728</u>
Police Training Board Services Fund - 517 For Payment of and/or Services Related to Law Enforcement Training	\$ 97,000	-	-	-	-	\$ 97,000
Total Fund 517	<u>\$ 97,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 97,000</u>
Death Certificate Surcharge Fund - 635 For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act	\$ 388,000	\$ 327,587	\$ 60,413	\$ 60,413	\$ 388,000	-
Total Fund 635	<u>\$ 388,000</u>	<u>\$ 327,587</u>	<u>\$ 60,413</u>	<u>\$ 60,413</u>	<u>\$ 388,000</u>	<u>-</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011

Eighteen Months Ended December 31, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures	Balances Lapsed
			Expenditures July 1 to December 31			
	\$ 1,547,600	\$ 1,137,443	\$ -	\$ -	\$ 1,137,443	\$ 410,157
Traffic and Criminal Conviction Surcharge Fund - 0879						
Personal Services						
State Contribution to State						
Employees' Retirement System	468,200	336,053	-	-	336,053	132,147
State Contributions to Social Security	108,360	87,702	248		87,950	20,410
Group Insurance	362,500	272,776	-		272,776	89,724
Contractual Services	347,520	296,257	50,272		346,529	991
Travel	22,130	20,043	2,085		22,128	2
Commodities	9,680	9,421	254		9,675	5
Printing	1,130	858	268		1,126	4
Equipment	40,000	950	0		950	39,050
Electronic Data Processing	59,310	56,582	2,720		59,302	8
Telecommunications	34,050	28,955	5,095		34,050	0
Operation of Automotive Equipment	42,420	35,785	6,628		42,413	7
Investigations	5,000	-	-		-	5,000
Reimbursement of Training and Training Services	10,387,700	5,611,775	3,122,556		8,734,331	1,653,369
Total Fund 879	\$ 13,435,600	\$ 7,894,600	\$ 3,190,126		\$ 11,084,726	\$ 2,350,874
Total All Appropriated Funds	\$ 14,017,600	\$ 8,247,451	\$ 3,295,547		\$ 11,542,998	\$ 2,474,602

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011

Eighteen Months Ended December 31, 2011

P.A. 96-0956 FISCAL YEAR 2011	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures	Balances Lapsed
			Expenditures July 1 to December 31			
Non-Appropriated Fund						
Federal Projects Fund - 0923						
Homeland Security Grant FY09		302,167	1,795		303,962	
Homeland Security Grant FY10		112,883	61,743		174,626	
Total Fund 923		<u>\$ 415,050</u>	<u>\$ 63,538</u>		<u>\$ 478,588</u>	
GRAND TOTAL, All Funds		<u>\$ 8,662,501</u>	<u>\$ 3,359,085</u>		<u>\$ 12,021,586</u>	

Note 1: Appropriations, expenditures and lapsed balances were taken directly from State Comptroller records and reconciled to Board records.

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2012	2011	2010
	<u>P.A. 97-0064</u>	<u>P.A. 96-0956</u>	<u>P.A. 96-0046</u>
Appropriated Funds			
Law Enforcement Camera Grant Fund - 356			
Appropriations (Net of Transfers)	\$ 97,000	\$ 97,000	\$ 97,000
For Grants Related to Installing Video Cameras in Law Enforcement Vehicles	\$ 25,135	\$ 70,272	\$ 43,833
Lapsed Balances	<u>\$ 71,865</u>	<u>\$ 26,728</u>	<u>\$ 53,167</u>
Police Training Board Services Fund - 0517			
Appropriations (Net of Transfers)	\$ 100,000	\$ 97,000	\$ 97,000
For Payment of and/or Services Related to Law Enforcement Training	\$ 22,049	\$ -	\$ -
Lapsed Balances	<u>\$ 77,951</u>	<u>\$ 97,000</u>	<u>\$ 97,000</u>
Death Certificate Surcharge Fund - 635			
Appropriations (Net of Transfers)	\$ 400,000	\$ 388,000	\$ 388,000
For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act	\$ 400,000	\$ 388,000	\$ 375,997
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,003</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2012	2011	2010
	<u>P.A. 97-0064</u>	<u>P.A. 96-0956</u>	<u>P.A. 96-0046</u>
Traffic and Criminal Conviction Surcharge Fund - 879			
Appropriations (Net of Transfers)	\$ 13,950,600	\$ 13,435,600	\$ 13,336,200
Personal Services	\$ 1,273,287	\$ 1,137,443	\$ 1,124,258
State Contribution to State			
Employees' Retirement System	436,897	336,053	320,196
State Contributions to Social Security	98,409	87,950	85,523
Group Insurance	325,835	272,776	245,331
Contractual Services	382,130	346,529	228,659
Travel	28,791	22,128	25,077
Commodities	8,812	9,675	11,175
Printing	1,228	1,126	1,609
Equipment	394	950	18,270
Electronic Data Processing	69,741	59,302	58,538
Telecommunications	30,257	34,050	58,313
Operation of Automotive Equipment	35,322	42,413	25,915
For Payment of and/or Reimbursement of Training and Training Services	<u>9,258,800</u>	<u>8,734,331</u>	<u>8,915,394</u>
Total Fund - 879	<u>\$ 11,949,903</u>	<u>\$ 11,084,726</u>	<u>\$ 11,118,258</u>
Lapsed Balances	<u>\$ 2,000,697</u>	<u>\$ 2,350,874</u>	<u>\$ 2,217,942</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2012	2011	2010
	<u>P.A. 97-0064</u>	<u>P.A. 96-0956</u>	<u>P.A. 96-0046</u>
Non-Appropriated Fund			
Federal Projects Fund - 0923			
Homeland Security Grant FY07	\$ -	\$ -	\$ 83,291
Homeland Security Grant FY08	-	-	254,748
Homeland Security Grant FY09	88,179	303,962	45,858
Homeland Security Grant FY10	<u>401,232</u>	<u>174,626</u>	<u>-</u>
Total Fund 923	<u>\$ 489,411</u>	<u>\$ 478,588</u>	<u>\$ 383,897</u>
Grand Total, All Funds			
Total Expenditures	<u>\$ 12,886,498</u>	<u>\$ 12,021,586</u>	<u>\$ 11,921,985</u>

Note: The FY12 and FY10 expenditures and related lapsed balances do not reflect any interest payments approved for payment and submitted by the Board and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2012

	<u>Equipment</u>
Balance at July 1, 2010	\$ 637,112
Additions	40,467
Deletions	(15,338)
Net Transfers	<u>(17,085)</u>
Balance at June 30, 2011	<u>\$ 645,156</u>
Balance at July 1, 2011	\$ 645,156
Additions	3,079
Deletions	(65,896)
Net Transfers	<u>-</u>
Balance at June 30, 2012	<u>\$ 582,339</u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Year Ended June 30,

<u>Police Training Services Fund - 517</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Deposits from licenses and fees	\$ 13,450	\$ -	\$ -
<u>Traffic and Criminal Surcharge Fee Fund - 879</u>			
Deposits from counties for surcharges on certain traffic and criminal convictions	\$ 18,606,520	\$ 19,275,606	\$ 19,986,975
<u>Federal Projects Fund - 923</u>			
Federal Grants received through the U.S. Department of Homeland Security from IEMA	\$ 506,936	\$ 461,525	\$ 362,581
 TOTAL RECEIPTS - ALL FUNDS	 <u>\$ 19,126,906</u>	 <u>\$ 19,737,131</u>	 <u>\$ 20,349,556</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
**RECONCILIATION SCHEDULE OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Year Ended June 30,

	<u>2012</u>	<u>2011</u>
<u>Police Training Board Services Fund (517)</u>		
Receipts per Board Records	\$ 13,450	\$ -
Deposits Recorded by the Comptroller	<u>\$ 13,450</u>	<u>\$ -</u>
 <u>Traffic and Criminal Surcharge Fund (879)</u>		
Receipts per Board Records	\$ 18,606,520	\$ 19,275,606
Add: Deposit Erroneously Recorded by Comptroller	-	975
Deposits Recorded by the Comptroller	<u>\$ 18,606,520</u>	<u>\$ 19,276,581</u>
 <u>Federal Projects Fund (923)</u>		
Receipts per Board Records	\$ 506,935	\$ 461,525
Deposits Recorded by the Comptroller	<u>\$ 506,935</u>	<u>\$ 461,525</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY
For the years ended June 30,

COUNTY				FY11 to 12		FY10 to 11	
	2012	2011	2010	Increase (Decrease)		Increase (Decrease)	
	Amount	Amount	Amount	Amount	Percentage	Amount	Percentage
1 ADAMS	\$ 121,828	\$ 155,128	\$ 157,201	(33,300)	-21%	(2,073)	-1%
2 ALEXANDER	79,004	82,332	45,451	(3,328)	-4%	36,881	81%
3 BOND	140,751	106,269	101,626	34,482	32%	4,643	5%
4 BOONE	233,628	197,257	206,242	36,371	18%	(8,985)	-4%
5 BROWN	13,708	15,171	11,379	(1,463)	-10%	3,792	33%
6 BUREAU	60,413	59,009	64,468	1,404	2%	(5,459)	-8%
7 CALHOUN	19,194	19,231	18,866	(37)	0%	365	2%
8 CARROLL	25,552	24,758	23,265	794	3%	1,493	6%
9 CASS	52,204	46,266	41,653	5,938	13%	4,613	11%
10 CHAMPAIGN	414,042	438,948	420,578	(24,906)	-6%	18,370	4%
11 CHRISTIAN	64,983	72,802	73,023	(7,819)	-11%	(221)	0%
12 CLARK	32,610	31,037	49,849	1,573	5%	(18,812)	-38%
13 CLAY	41,200	39,742	34,484	1,458	4%	5,258	15%
14 CLINTON	92,373	86,687	83,734	5,686	7%	2,953	4%
15 COLES	156,831	148,262	149,284	8,569	6%	(1,022)	-1%
16 COOK							
DISTRICT #1	577	958	1,506	(381)	-40%	(548)	-36%
DISTRICT #2	170,987	172,273	229,315	(1,286)	-1%	(57,042)	-25%
DISTRICT #3	335,452	350,754	454,206	(15,302)	-4%	(103,452)	-23%
DISTRICT #4	159,749	156,783	201,364	2,966	2%	(44,581)	-22%
DISTRICT #5	264,871	260,886	356,333	3,985	2%	(95,447)	-27%
DISTRICT #6	144,694	139,400	180,875	5,294	4%	(41,475)	-23%
TRAFFIC	324,241	374,201	524,911	(49,960)	-13%	(150,710)	-29%
17 CRAWFORD	70,748	64,183	63,093	6,565	10%	1,090	2%
18 CUMBERLAND	34,308	36,801	32,651	(2,493)	-7%	4,150	13%
19 DEKALB	207,127	195,135	202,803	11,992	6%	(7,668)	-4%
20 DEWITT	69,828	53,456	56,878	16,372	31%	(3,422)	-6%
21 DOUGLAS	59,730	63,892	63,781	(4,162)	-7%	111	0%
22 DUPAGE	1,663,861	1,813,782	2,057,525	(149,921)	-8%	(243,743)	-12%
23 EDGAR	34,354	35,567	33,047	(1,213)	-3%	2,520	8%
24 EDWARDS	17,884	12,959	15,388	4,925	38%	(2,429)	-16%
25 EFFINGHAM	166,803	173,258	162,039	(6,455)	-4%	11,219	7%
26 FAYETTE	139,327	126,436	123,220	12,891	10%	3,216	3%
27 FORD	43,822	27,179	30,584	16,643	61%	(3,405)	-11%
28 FRANKLIN	145,579	146,993	146,682	(1,414)	-1%	311	0%
29 FULTON	61,874	61,553	60,655	321	1%	898	1%
30 GALLATIN	22,796	20,643	20,234	2,153	10%	409	2%
31 GREENE	22,110	22,173	21,429	(63)	0%	744	3%
32 GRUNDY	134,218	123,727	134,504	10,491	8%	(10,777)	-8%
33 HAMILTON	16,721	13,653	16,991	3,068	22%	(3,338)	-20%
34 HANCOCK	35,258	26,927	28,568	8,331	31%	(1,641)	-6%
35 HARDIN	10,978	11,999	19,353	(1,021)	-9%	(7,354)	-38%
36 HENDERSON	13,287	10,231	9,401	3,056	30%	830	9%
37 HENRY	120,861	130,462	129,234	(9,601)	-7%	1,228	1%
38 IROQUOIS	88,476	100,592	88,934	(12,116)	-12%	11,658	13%
39 JACKSON	115,162	121,378	132,325	(6,216)	-5%	(10,947)	-8%
40 JASPER	23,036	8,804	23,999	14,232	162%	(15,195)	-63%
41 JEFFERSON	69,777	73,074	84,757	(3,297)	-5%	(11,683)	-14%
42 JERSEY	79,834	74,515	73,421	5,319	7%	1,094	1%
43 JODAVIESS	72,741	67,350	63,300	5,391	8%	4,050	6%
44 JOHNSON	36,111	41,282	47,282	(5,171)	-13%	(6,000)	-13%
45 KANE	620,920	724,050	700,226	(103,130)	-14%	23,824	3%
46 KANKAKEE	180,738	231,456	176,689	(50,718)	-22%	54,767	31%
47 KENDALL	139,251	156,418	118,749	(17,167)	-11%	37,669	32%
48 KNOX	108,314	100,201	114,858	8,113	8%	(14,657)	-13%

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY
For the years ended June 30,

COUNTY					FY11 to 12		FY10 to 11	
	2012	2011	2010	Increase (Decrease)		Increase (Decrease)		
				Amount	Percentage	Amount	Percentage	
49 LAKE	1,706,514	1,722,741	1,726,710	(16,227)	-1%	(3,969)	0%	
50 LA SALLE	330,702	239,957	322,182	90,745	38%	(82,225)	-26%	
51 LAWRENCE	64,209	73,128	64,966	(8,919)	-12%	8,162	13%	
52 LEE	104,343	108,799	104,266	(4,456)	-4%	4,533	4%	
53 LIVINGSTON	104,889	101,345	112,159	3,544	3%	(10,814)	-10%	
54 LOGAN	69,924	78,975	54,451	(9,051)	-11%	24,524	45%	
55 MACON	210,208	181,287	195,802	28,921	16%	(14,515)	-7%	
56 MACOUPIN	103,265	112,885	155,087	(9,620)	-9%	(42,202)	-27%	
57 MADISON	326,231	329,320	342,845	(3,089)	-1%	(13,525)	-4%	
58 MARION	101,350	101,657	136,911	(307)	0%	(35,254)	-26%	
59 MARSHALL	17,718	18,414	19,502	(696)	-4%	(1,088)	-6%	
60 MASON	49,579	60,348	57,418	(10,769)	-18%	2,930	5%	
61 MASSAC	46,466	48,273	61,665	(1,807)	-4%	(13,392)	-22%	
62 MCDONOUGH	196,647	155,502	162,910	41,145	26%	(7,408)	-5%	
63 MCHENRY	885,690	895,079	928,882	(9,389)	-1%	(33,803)	-4%	
64 MCLEAN	494,210	406,693	394,626	87,517	22%	12,067	3%	
65 MENARD	41,091	34,708	33,969	6,383	18%	739	2%	
66 MERCER	55,032	53,008	60,300	2,024	4%	(7,292)	-12%	
67 MONROE	62,975	51,023	57,831	11,952	23%	(6,808)	-12%	
68 MONTGOMERY	171,241	189,592	201,491	(18,351)	-10%	(11,899)	-6%	
69 MORGAN	68,378	72,286	61,366	(3,908)	-5%	10,920	18%	
70 MOULTRIE	31,807	28,829	29,690	2,978	10%	(861)	-3%	
71 OGLE	135,250	117,049	123,835	18,201	16%	(6,786)	-5%	
72 PEORIA	223,772	236,275	197,164	(12,503)	-5%	39,111	20%	
73 PERRY	53,167	49,750	53,883	3,417	7%	(4,133)	-8%	
74 PIATT	50,685	56,261	50,516	(5,576)	-10%	5,745	11%	
75 PIKE	95,536	89,031	79,061	6,505	7%	9,970	13%	
76 POPE	11,887	10,877	9,655	1,010	9%	1,222	13%	
77 PULASKI	189,731	123,786	68,797	65,945	53%	54,989	80%	
78 PUTNAM	36,813	27,260	13,430	9,553	35%	13,830	103%	
79 RANDOLPH	59,211	53,669	67,288	5,542	10%	(13,619)	-20%	
80 RICHLAND	37,014	36,081	38,918	933	3%	(2,837)	-7%	
81 ROCK ISLAND	423,288	454,904	451,979	(31,616)	-7%	2,925	1%	
82 SALINE	52,223	54,085	76,862	(1,862)	-3%	(22,777)	-30%	
83 SANGAMON	423,015	511,959	470,851	(88,944)	-17%	41,108	9%	
84 SCHUYLER	36,571	31,781	34,720	4,790	15%	(2,939)	-8%	
85 SCOTT	6,042	9,560	9,989	(3,518)	-37%	(429)	-4%	
86 SHELBY	66,509	66,922	88,001	(413)	-1%	(21,079)	-24%	
87 STARK	17,510	13,427	10,098	4,083	30%	3,329	33%	
88 ST CLAIR	254,234	267,008	364,049	(12,774)	-5%	(97,041)	-27%	
89 STEPHENSON	149,593	147,648	162,356	1,945	1%	(14,708)	-9%	
90 TAZEWELL	410,411	424,823	441,342	(14,412)	-3%	(16,519)	-4%	
91 UNION	56,012	55,046	83,451	966	2%	(28,405)	-34%	
92 VERMILION	135,450	124,616	184,846	10,834	9%	(60,230)	-33%	
93 WABASH	33,703	34,019	41,880	(316)	-1%	(7,861)	-19%	
94 WARREN	44,604	44,499	49,925	105	0%	(5,426)	-11%	
95 WASHINGTON	26,434	29,065	37,774	(2,631)	-9%	(8,709)	-23%	
96 WAYNE	38,365	46,474	52,422	(8,109)	-17%	(5,948)	-11%	
97 WHITE	56,472	56,659	67,815	(187)	0%	(11,156)	-16%	
98 WHITESIDE	137,991	129,196	121,733	8,795	7%	7,463	6%	
99 WILL	1,547,809	1,919,449	1,622,663	(371,640)	-19%	296,786	18%	
100 WILLIAMSON	227,559	240,571	185,721	(13,012)	-5%	54,850	30%	
101 WINNEBAGO	667,436	814,132	873,603	(146,696)	-18%	(59,471)	-7%	
102 WOODFORD	85,027	87,592	85,111	(2,565)	-3%	2,481	3%	
TOTAL	\$ 18,606,519	\$ 19,275,606	\$ 19,986,980	\$ (669,087)	-3%	\$ (711,374)	-4%	

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARD BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2012

Law Enforcement Camera Fund (0356)

Video Camera Grants

The decrease in video camera grant expenditures was due to the Board receiving fewer reimbursement claims in Fiscal Year 2012. The Board received seven claims in Fiscal Year 2012 and fifteen claims in Fiscal Year 2011.

Police Training Board Services Fund (0517)

Law Enforcement Training

The increase in law enforcement training expenditures was due to lease payments for the Board's office and legal services related to law enforcement training in accordance with the Law Enforcement Intern Training Act.

Traffic Criminal Conviction Surcharge Fund (0879)

State Contribution to State Employees' Retirement System

The increase in the State Contribution to State Employees' Retirement System was due to the contribution rate increasing from 27.988% in Fiscal Year 2011 to 34.190% in Fiscal Year 2012.

Travel

The increase in travel expenditures was due to the change in location of the Quarterly Board meetings to areas with higher lodging rates.

Federal Projects Fund (0923)

Federal Homeland Security Grant FY09

The decrease in the Federal Homeland Security Grant FY09 was due to this grant having activity of 12 months in Fiscal Year 2011 and only six months of activity in Fiscal Year 2012.

Federal Homeland Security Grant FY10

The increase in Federal Homeland Security Grant FY11 was due to this grant having activity of 12 months in Fiscal Year 2012 and only two months of activity in Fiscal Year 2011. The purpose of this grant, ending on December 31, 2012, was to conduct law enforcement intelligence sharing planning workshop, critical incident training, and executive summits for law enforcement practitioners throughout Illinois.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2010

Law Enforcement Camera Fund (0356)

Video Camera Grants

The increase in the video camera grant expenditures was due to receiving more camera reimbursement claims in Fiscal Year 2011. The Board received fifteen reimbursement claims in Fiscal Year 2011 and nine in Fiscal Year 2010.

Traffic Criminal Conviction Surcharge Fund (0879)

Contractual Services

The increase in the Contractual Services was due to expenditures related to a contractual employee and for an increase in Electronic Data Processing services.

Equipment

The decrease in Equipment expenditures was due to the purchase of a vehicle in Fiscal Year 2010. No vehicle purchases were made in Fiscal Year 2011.

Telecommunications

The decrease in Telecommunications was due to the one-time moving costs incurred in Fiscal Year 2010.

Operation of Automotive Equipment

The increase in Operation of Automotive Equipment expenditures was due to an increase in gasoline expenses due to the hiring of the Deputy Director in Fiscal Year 2011 and travel to Board meetings. Repair and maintenance increased due to the Board's older vehicles with high mileage.

Federal Projects Fund (0923)

Federal Homeland Security Grant FY07

The decrease in Federal Homeland Security Grant FY07 was due to the grant ending in Fiscal Year 2010.

Federal Homeland Security Grant FY08

The decrease in Federal Homeland Security Grant FY08 was due to this grant ending in Fiscal Year 2010.

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Federal Homeland Security Grant FY09

The increase in Federal Homeland Security Grant FY09 was due the activity for this grant starting in the Fiscal Year 2010 lapse period, and continuing throughout Fiscal Year 2011. Fiscal Year 2011 had expenditures for the entire fiscal year. The purpose of this agreement, ending on December 31, 2011, was to conduct activities to support statewide law enforcement training outlined in the Illinois Terrorism Task Force Training Committee training strategy.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2012

The following is a summary of explanations for significant variations in receipts received by the Board for fiscal year ended June 30, 2012 as compared to the fiscal year ended June 30, 2011 and for fiscal year ended June 30, 2011 as compared to the fiscal year ended June 30, 2010. Included are explanations for variances to the funds greater than \$5,000 and 20%. The Board's receipts are presented in the "Comparative Schedule of Cash Receipts."

EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2012 AND 2011

Police Training Board Services Fund - 0517

Deposits from Licenses and Fees

The \$13,450 increase was a result of variations in programmatic activity and the number of intern applicants. The Board had 23 intern applications in FY11 and 16 intern applications in FY12. However, an initial applicant may drop out of the process before owing any actual fees (i.e. attended orientation and decided not to pursue further).

EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2010 AND 2011

Federal Projects Fund - 0923

Federal Grants Received through the U.S. Department of Homeland Security from IEMA

The \$98,944 increase was a result of an increase in training activities to support statewide law enforcement training outlined in the Illinois Terrorism Task Force Training Committee training strategy.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2012

The following is a summary of explanations for significant lapse period spending. Lapse period spending was considered to be significant if the expenditures exceeded at least 20% of the total fiscal year expenditures.

FISCAL YEAR 2012

Law Enforcement Camera Grant Fund (0356)

Video Camera Grants

The Board received reimbursement claims for video camera grants late in the fiscal year and the related invoices were not processed until the lapse period.

Police Training Board Service Fund (0517)

Payment/Services related to training

The Board did not receive invoices for training until late in the fiscal year. The related invoices were not processed until the lapse period.

Traffic and Criminal Conviction Surcharge Fund (0879)

Travel

The Board incurred travel expenditures late in the fiscal year related to the June Board meeting, which resulted in a number of vouchers being paid in the lapse period.

Operation of Automotive Equipment

The Board had a final 2% transfer that was not processed until later in the lapse period, which delayed the processing of operation of auto invoices until the lapse period.

FISCAL YEAR 2011

Law Enforcement Camera Grant Fund (0356)

Video Camera Grants

The Board received reimbursement claims for video camera grants late in the fiscal year and the related invoices were not processed until the lapse period.

Traffic and Criminal Conviction Surcharge Fund (0879)

Printing

The Board purchased printing paper late in the fiscal year and the invoices were not received and processed until the lapse period.

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
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Payment/Reimbursement of Training and Training Services

The Board reimbursed basic law enforcement and county corrections training during the lapse period to ensure funds would be available.

Federal Projects Fund (0923)

Homeland Security Grant FY11

The Board did not receive grant funds from the Illinois Emergency Management Agency until late in the fiscal year. The Board could not reimburse for homeland security grant expenditures until the money was received. Therefore, the related homeland security grant invoices were processed during the lapse period.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2012

AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)

The Illinois Law Enforcement Training and Standards Board (Board) was created by the Illinois Police Training Act (50 ILCS 705/1 et seq.). Board members serve without compensation.

The Board members at June 30, 2012 were as follows:

Statutory Members

Lisa Madigan, Attorney General
Garry McCarthy, Superintendent Chicago Police Department
Thomas Dart, Cook County Sheriff
David A. Ford, Special Agent-in-Charge, FBI
Dorothy Brown, Clerk of Circuit Court Cook County
Michael Schlosser, Director Police Training Institute
Hiram Grau, Director, Department of State Police
Salvador Godinez, Director, Illinois Department of Corrections

Appointed Members

Sheriff Brent A. Fischer, Chairman
H. Richard Watson, Vice Chairman
Rolando Villafuerte
Valerie L. Salmons
Chief John H. Schlaf
Ted J. Street
Dwight W. Welch
Sheriff Mearl Justus
Mayor Laurel Lunt Prussing
Artis Yancey

The Board is required by statute (50 ILCS 705/4) to hold at least four Board meetings each year. The Board meetings were held at various locations including East Peoria, Chicago, Springfield, Fairview Heights, and Schaumburg during Fiscal Years 2011 and 2012. The quarterly meetings are held outside of Springfield to allow local law enforcement personnel an opportunity to attend meetings and be involved in Board discussions.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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For the Two Years Ended June 30, 2012

Agency Functions

The Board has the following powers and duties:

- To encourage and aid municipalities, counties, park districts, State controlled universities, colleges, and public community colleges, and other local governmental agencies of this State and participating State agencies in their efforts to raise the level of law enforcement by upgrading and maintaining a high level of training and standards for law enforcement executives and officers, county corrections officers, sheriffs, county coroners, and law enforcement support personnel.
- To ensure the required participation of the pertinent local governmental units in the programs established under the Illinois Police Training Act, to encourage the voluntary participation of other local governmental units and participating State agencies, to set standards, develop and provide quality training and education, and to aid in the establishment of adequate training facilities.
- To select and certify schools within the State of Illinois for the purpose of providing basic training for probationary police officers, probationary county corrections officers, and court security officers and of providing advanced or in-service training for permanent police officers or permanent county corrections officers, which schools may be either publicly or privately owned and operated.
- To require local governmental units to furnish such reports and information as the Board deems necessary to fully implement the Illinois Police Training Act.
- To provide appropriate certifications to those probationary officers who successfully complete the prescribed minimum standard basic training course.

The Board's mission is:

- To provide standards and training which enhance law enforcement's ability to readily and quickly adapt to our rapidly changing society and which can lead to public recognition of law enforcement as a profession.
- To promulgate standards for the selection and training of employees of law enforcement agencies both at the entry and advanced level so as to improve their training and performance, and to establish their qualification to be certified and licensed in the State of Illinois according to the standards and rules of the Board and the requirements of the Act; which standards shall establish mandatory, minimum requirements pertaining to the

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS

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lack of a criminal history background; and the establishment of standards applicable to education, mental, moral, ethical, and physical skills and qualities.

- To establish, evaluate and improve curricula, to require adequate preparation for instructors, to certify qualified instructors, and to certify academy and other facilities acceptable for delivering such training.
- To certify and license personnel who have acquired the levels of education, training, and experience necessary to perform the duties of law enforcement.
- To conduct research and evaluation needed to develop and improve the Board's standards and training based upon objective knowledge and the performance needs required, insofar as funds and practicality permit.
- To conduct surveys and research concerning training and the administration and operation of law enforcement agencies, and/or aid governmental units in implementing the recommendation of studies which are conducted by other agencies or by consulting firms.
- To determine and secure agency and individual compliance with the Act, and all associated administrative standards, policies, rules and regulations.
- To provide financial aid as authorized by the Governor and the General Assembly to Board-approved entities, forever considering the impact upon both quality and improvement, Statewide uniformity and accessibility, cost effectiveness, and other legislative requirements.

Agency Planning

The Board has established a strategic plan to address its mission to provide standards and training that enhance law enforcement's ability to readily adapt to our rapidly changing society. The plan includes improving selection and training standards for law enforcement employees, establishing, evaluating and improving curricula and required objectives for instructors and training academies, and renewing and reforming programs.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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For the Two Years Ended June 30, 2012

AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)

The following table, prepared from Board records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

Division	2012	2011	2010
Executive Director	1	1	1
Specialist	3	4	5
Administrative and Clerical	14	13	12
Total average full-time employees	18	18	18

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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INTERAGENCY AGREEMENTS (NOT EXAMINED)

Western Illinois University Agreements:

The Board and Western Illinois University (WIU) entered into seven interagency agreements for Fiscal Years 2011 and 2012. Under four of the agreements WIU agreed to operate the Executive Institute including administrative and programming services which provides executive level training for the Illinois Law Enforcement Executives. The two parties agreed to an estimated amount for expenses related to the services and indirect costs. Additional funding was paid to WIU as needed and approved by the Executive Director.

The other three interagency agreements were created and agreed upon in which WIU is responsible for performing grant activities for the Board's interagency agreement with the Illinois Emergency Management Agency (IEMA) for Homeland Security. A determined amount was agreed upon and paid for the services performed, which is the amount determined to be paid in the IEMA agreement.

Illinois Emergency Management Agency Agreements:

The Board had three interagency agreements with the Illinois Emergency Management Agency (IEMA) during Fiscal Years 2011 and 2012. Funds were provided under the Homeland Security Grant Program to create and operate a planning and terrorism awareness function for law enforcement officials. Western Illinois University is responsible for carrying out these services under another interagency agreement.

Attorney General Agreements:

Two interagency agreements, one for Fiscal Year 2011 and one for Fiscal Year 2012, were created between the Board and the Office of the Attorney General. Under the agreements the Attorney General's Office was paid by the Board an agreed upon amount each fiscal year to operate the Computer Crime Institute. The Institute's purpose is to train and educate those necessary about computer crime.

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS
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SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

Law Enforcement Training is the main program administered by the Board. The Board fully reimbursed eligible academy expenses (tuition, lodging, travel, training materials) at 100% of the statutorily maximum amount for all eligible officers during Fiscal Years 2010, 2011, and 2012.

	June 30,		
	2012	2011	2010
Law Enforcement Officers completing mandated basic training	592	545	658
County Corrections Officers completing mandated basic training	471	473	276
Public Safety Personnel trained utilizing in-service training delivery system	47,209	48,925	42,840
Reimbursement cost per Law Enforcement Officer trained	\$2,797	\$2,823	\$2,675
Reimbursement cost per County Corrections Officer trained	\$1,358	\$1,299	\$1,724
Cost per training man-hour for in-service training delivery program	\$9.24	\$9.19	\$9.18