



STATE OF ILLINOIS
**OFFICE OF THE
AUDITOR GENERAL**

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

STATE POLICE MERIT BOARD

**COMPLIANCE EXAMINATION
For the Two Years Ended: June 30, 2010**

Release Date: December 16, 2010

Summary of Findings:

Total this audit:	1
Total last audit:	3
Repeated from last audit:	1

SYNOPSIS

- The State Police Merit Board did not exercise adequate controls over voucher processing.

{Expenditures and Activity Measures are summarized on the reverse page.}

**STATE POLICE MERIT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010**

EXPENDITURE STATISTICS	2010	2009	2008
Total Expenditures.....	\$ 879,752	\$ 943,912	\$ 931,308
OPERATIONS TOTAL.....	\$ 879,752	\$ 943,912	\$ 931,308
% of Total Expenditures.....	100%	100%	100%
Personal Services.....	369,212	385,435	406,745
Other Payroll Costs (FICA, Retirement).....	27,754	107,461	97,784
All Other Operating Expenditures.....	482,786	451,016	426,779
Total Receipts.....	\$ 875	\$ 0	\$ 0
Average Number of Employees.....	5	5	5

SELECTED ACTIVITY MEASURES (Not Examined)	2010	2009	2008
Complaints against sworn officers.....	13	12	9
Complaints settled without hearings.....	10	9	5
Complaints involving formal hearings.....	4	4	2
Complaints pending at year end.....	7	8	9
Pre-employment cards received.....	2,009	2,622	2,497
Applicants certified to a cadet class.....	0	110	122
Graduating applicants certified to class.....	^67	86	*100
^one class in FY09 did not graduate until FY10.			
*one class in FY08 did not graduate until FY09.			

AGENCY EXECUTIVE DIRECTOR
During Examination Period: Mr. Ronald P. Cooley Currently: Mr. Ronald P. Cooley

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

VOUCHER PROCESSING WEAKNESSES

The State Police Merit Board (Board) did not exercise adequate controls over voucher processing. We noted the following:

Vouchers totaling \$30,617 were not approved for payment timely

- Twenty of 130 (15%) vouchers tested, totaling \$30,617, were approved for payment from two to 86 days late.
- Two of 130 (1.5%) vouchers tested, totaling \$9,442, were not coded with the proper detail object code.
- Four of 130 (3%) vouchers tested, totaling \$14,121, accrued an interest payment of \$373 which was not paid by the Board. (Finding 1, pages 9-10)

We recommended the Board comply with the Illinois Administrative Code, SAMS Procedures and the State Prompt Payment Act. We also recommended the Board implement controls to ensure vouchers are approved timely and paid within the required time frame, include interest, and ensure all vouchers contain complete and accurate information.

Board personnel stated they will be more diligent in filing appropriate documentation in a timely manner.



WILLIAM G. HOLLAND
Auditor General

WGH:JSC:pp

AUDITORS ASSIGNED:

This examination was performed by the Office of the Auditor General's staff.