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**STATE OF ILLINOIS**

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**OFFICE OF THE AUDITOR GENERAL**

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**LAW ENFORCEMENT TRAINING  
AND STANDARDS BOARD**

**COMPLIANCE EXAMINATION**

**FOR THE TWO YEARS ENDED JUNE 30, 2004**

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**WILLIAM G. HOLLAND**

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**AUDITOR GENERAL**

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# REPORT DIGEST

## ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

### COMPLIANCE EXAMINATION

For the Two Years Ended:  
June 30, 2004

#### Summary of Findings:

Total this audit	5
Total last audit	4
Repeated from last audit	2

Release Date:  
February 10, 2005



State of Illinois  
Office of the Auditor General  
**WILLIAM G. HOLLAND**  
AUDITOR GENERAL

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### SYNOPSIS

- ◆ The Board did not accurately record receipts to be deposited into the Traffic and Criminal Surcharge Fund.
- ◆ The Board did not have adequate controls over its contractual service expenditures.
- ◆ The Board did not maintain sufficient controls over the recording and identification of State-owned equipment.

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

**ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**COMPLIANCE EXAMINATION**  
**For the Two Years Ended June 30, 2004**

EXPENDITURE STATISTICS	FY 2004	FY 2003	FY 2002
<b>! Total Expenditures (All Funds) (1) .....</b>	<b>\$14,248,274</b>	<b>\$14,398,054</b>	<b>\$14,345,308</b>
<u>OPERATIONS TOTAL</u> .....	\$4,224,884	\$3,939,287	\$3,641,286
% of <b>Total</b> Expenditures.....	29.65%	27.36%	25.38%
Personal Services .....	\$1,119,658	\$1,101,728	\$1,067,845
% of Operations Expenditures.....	26.50%	27.97%	29.33%
Average No. of Employees .....	27	28	26
Other Payroll Costs (FICA, Retirement).....	\$484,617	\$452,196	\$431,742
% of Operations Expenditures.....	11.47%	11.48%	11.86%
Contractual Services .....	\$275,847	\$327,987	\$340,984
% of Operations Expenditures.....	6.53%	8.33%	9.36%
All Other Operations Items .....	\$2,344,762	\$2,057,376	\$1,800,715
% of Operations Expenditures .....	55.50%	52.22%	49.45%
<u>GRANTS TOTAL</u> .....	\$10,023,390	\$10,458,767	\$10,704,022
% of <b>Total</b> Expenditures.....	70.35%	72.64%	74.62%
<b>! Cost of Property and Equipment .....</b>	<b>\$499,977</b>	<b>\$517,653</b>	<b>\$505,985</b>

SELECTED ACTIVITY MEASURES	FY 2004	FY 2003	FY 2002
• Law Enforcement Officers completing mandated basic training.....	1,313	1,278	1,888
• County Corrections Officers completing mandated basic training.....	658	636	586
• Public Safety Personnel trained utilizing in-service training delivery system.....	47,758	53,887	49,773

AGENCY DIRECTOR(S)
During Examination Period: Thomas J. Jurkanin, Ph.D. Currently: Thomas J. Jurkanin, Ph.D.

(1) Includes appropriated and non-appropriated fund expenditures. In FY04, expenditures totaled \$12,139,722 and \$2,108,552, respectively. In FY03, expenditures totaled \$12,579,514 and \$1,818,540, respectively. In FY02, expenditures totaled \$12,760,266 and \$1,585,042, respectively.

## INTRODUCTION

This report presents our State compliance examination of the Board's operations for the two years ended June 30, 2004.

## FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

### **INACCURATE ENTRIES OF TRAFFIC AND CRIMINAL CONVICTION SURCHARGE FUND RECEIPTS**

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**The subsidiary ledger had to be adjusted by \$80,170 and \$291,957 for fiscal years 2003 and 2004.**

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**The Board did not include a deposit of \$9,943 on the subsidiary ledger in fiscal year 2003 and had no documentation for deposits totaling \$70,227.**

The Board did not accurately record receipts to be deposited into the Traffic and Criminal Conviction Surcharge Fund (Fund 879).

Deposits into Fund 879 during fiscal years 2003 and 2004 totaled \$14,180,408 and \$14,434,835, respectively. The Board records the amounts received from each county in a subsidiary ledger using a software package to track Circuit Clerk receipts. The subsidiary records had to be adjusted by a total of \$80,170 and \$291,957 for fiscal years 2003 and 2004, respectively, to reconcile the information with the Comptroller's records. During fiscal year 2003, the Board did not include a deposit of \$9,943 on the subsidiary ledger, and the Board had no Receipt Deposit Transmittals from the Treasurer or other documentation for deposits totaling \$70,227. (Finding 1, pages 9) **This was first reported in 2002.**

Board personnel stated that deposits not included in the Boards report were due to oversight. The Board also stated that they will be implementing a new receipt recording system in fiscal year 2005 that will provide better documentation for receipt processing and help to eliminate reporting errors. (For previous Board response, see Digest Footnote #1.)

We recommended the Board ensure that the Criminal Conviction Surcharge Fund's receipts are entered accurately in the subsidiary ledger.

The Board accepts the recommendation and stated that this situation arose as a result of changes in business practices at the State Treasurer's Office. The Board added

that they are working with State Treasurer's Office staff utilizing their data extracts to address the Finding and Recommendation.

### **INADEQUATE CONTROLS OVER CONTRACTUAL SERVICES EXPENDITURES**

The Board did not have adequate controls over its contractual service expenditures. We noted the following:

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**A contractual employee who performed lobbying and legislative liaison duties did not submit documentation of hours worked or other supporting documentation of work performed.**

- The Board expended \$30,000 during both FY03 and FY04 to a contractual payroll employee who performed lobbying and legislative liaison duties and the Board did not formally monitor the employee's activities. In addition, the contractual employee, who did not work in the Board's office, was not required to submit documentation of the number of hours worked, invoices or other supporting documentation of activities.

Board management stated that phone calls and informal meetings kept the Board informed of the employee's activities. The Board was not able to provide any documentation of work performed or results achieved.

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**Contracts were not filed with the Comptroller**

- The Board entered into professional and artistic contracts exceeding \$5,000 per fiscal year and did not file them with the State Comptroller's Office. The Board expended \$17,463 and \$17,999 in FY03 and FY04 for professional programming services related to the Board's existing software and website. In addition, the Board expended \$10,808 and \$10,124 in FY03 and FY04 for consulting and auditing services.

None of these contracts were filed with the Comptroller's Office. Board personnel stated that they did not file contracts because no single expenditure exceeded \$5,000. (Finding 2, pages 10-11)

We recommended the Board require and maintain sufficient documentation to ensure expenditures are reasonable and necessary. Further, formal monitoring procedures for contractual employees should be established and documented. In addition, we recommended the Board ensure contractual agreements are filed with the State Comptroller's Office.

The Board accepted the recommendation and stated that they did not file the contracts based upon oral advice provided by the State Comptroller's Office. The Board added that this advice changed in February 2004 and the Board re-instituted filing contracts with the State Comptroller's Office prior to the commencement of this audit.

### **PROPERTY CONTROL WEAKNESSES**

The Board did not maintain sufficient controls over the recording and identification of State-owned equipment. We noted the following:

- The Quarterly Reports of State Property (C-15s) were inaccurate and did not agree to the Board's supporting documentation. The FY03 additions were understated by \$4,877 and deletions were overstated by \$2,505. The FY04 additions were understated by \$2,939, and deletions were understated by \$1,182, and the net transfers were overstated by \$4,639.
- Four of 50 (8%) items tested were not properly tagged. We noted that three of the items totaling \$2,784 had no tag and one item was not tagged and did not appear on the inventory listing. In addition, one of 5 (20%) equipment vouchers tested totaling \$4,152 for a scanner that was purchased in FY03 was not tagged and included on the Board's inventory records (Finding 3, pages 12-13) **This finding was first reported in 2002.**

Board personnel stated that inaccuracies were due to a larger than average number of transactions during FY03 and FY04. The Board added that the tags on the three items may have fallen off and that both the item that was not tagged and the tag that did not agree to the inventory listing were due to oversight.

We recommended the Board implement appropriate procedures to ensure all purchases are recorded accurately on the property control records, tag all property with an identification number, and reconcile C-15s to property records and review for reasonableness prior to submission.

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**The C-15s were inaccurate and did not agree to the Board's supporting documentation.**

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**Property items were not properly tagged.**

The Board accepted the recommendation, and stated the untagged item occurred during the transition to the current Board practice of the Board's IT Manager tagging IT items and forwarding the information to the Board's Fiscal Officer. (For previous agency response, see Digest Footnote #2.)

**OTHER FINDINGS**

The remaining findings were less significant and are reportedly being given attention by the Board. We will review the Board's progress towards implementing our recommendations during the next examination period.

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

**AUDITORS' OPINION**

We conducted a compliance examination of the Board as required by the Illinois State Auditing Act. We have not audited any financial statements of the Board for the purpose of expressing an opinion because the agency does not, nor is it required to, prepare financial statements.



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WILLIAM G. HOLLAND, Auditor General

WGH:GSR:js

**ASSIGNED AUDITORS**

The Auditor General's staff conducted this examination.

**DIGEST FOOTNOTES**

**#1- INNACURATE ENTRIES OF THE TRAFFIC CRIMINAL SURCHARGE FUND RECEIPTS – Previous Agency**

**Response**

2002: Accepted.

**#2 – PROPERTY CONTROL WEAKNESS – Previous Agency  
Response**

2002: Accepted.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2004**

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## **AGENCY OFFICIALS**

### **LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**

Executive Director	Thomas Jurkanin
Deputy Director	John Janssen
Fiscal Officer	John Krein
Chief of Staff	Jennifer Wooldridge

Board administrative offices are located at:

600 South Second Street  
Springfield, IL 62704



# Illinois Law Enforcement Training and Standards Board

STATE OF ILLINOIS

Rod R. Blagojevich, Governor  
Dr. Thomas J. Jurkanin, Executive Director

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

## MANAGEMENT ASSERTION LETTER

October 14, 2004

Office of the Auditor General  
Iles Park Plaza  
740 East Ash  
Springfield, Illinois  
62703-3154

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Illinois Law Enforcement Training & Standards 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, 2004. Based on this evaluation, we assert that during the year(s) ended June 30, 2003 and June 30, 2004, the Board has materially complied with the assertions below.

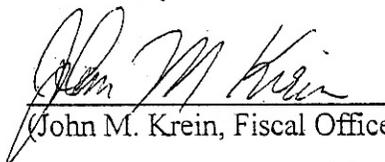
- A. The Board has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received and used public funds of the State in accordance with any limitations, 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. The State revenues and receipts collected by the agency 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. The 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,

Illinois Law Enforcement Training & Standards Board



(Thomas J. Jurkanin, Ph.D., Director)



(John M. Krein, Fiscal Officer)

\_\_\_\_\_  
( Vacant, Legal Counsel)

## 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.

### AUDITORS' REPORTS

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</u>	<u>This Examination</u>	<u>Prior Examination</u>
Findings	5	4
Repeated findings	2	0
Prior recommendations implemented or not repeated	2	0

Details of findings are presented in a separately tabbed report section.

### SCHEDULE OF FINDINGS

#### FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Prior Finding Code</u>
04-1	9	Inaccurate entries of Traffic and Criminal Conviction Surcharge Fund receipts	02-2
04-2	10	Inadequate controls over contractual service expenditures	N/A
04-3	12	Property control weaknesses	02-4
04-4	14	Procedural deficiencies	N/A
04-5	16	Untimely deposit	N/A

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

04-5	17	Inadequate monitoring of Traffic and Criminal Conviction Surcharge Fund receipts	02-1
04-6	17	Inadequate controls over voucher processing	02-3

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on December 20, 2004. Attending were:

Law Enforcement Training and Standards Board

Thomas Jurkanin, Director  
John Krein, Fiscal Officer  
Jennifer Wooldridge, Chief of Staff

Office of the Auditor General

Gayla Rudd, Audit Manager  
Peggy Hartson, Audit Supervisor  
Joelle Sullivan, Staff Auditor

Responses to the recommendations were provided by Thomas Jurkanin in a letter dated December 22, 2004.

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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, 2004. 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. The 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 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 aforementioned requirements during the two years ended June 30, 2004. However, the results of our procedures disclosed instances of noncompliance with those 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 State findings as findings 04-2, 04-3, 04-4, and 04-5.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the Illinois Law Enforcement Training and Standards Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Law Enforcement Training and Standards Board's internal control over compliance with the aforementioned requirements in order to determine 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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 State findings as findings 04-1, 04-2, 04-3, 04-4, and 04-5.

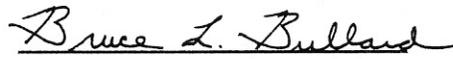
There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

**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 as listed in the table of contents as Supplementary Information for State Compliance Purposes 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 2004 and 2003 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2002 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

  
BRUCE L. BULLARD, C.P.A.  
Compliance Audit Director

October 14, 2004

04-1. **FINDING** (Inaccurate entries of Traffic and Criminal Conviction Surcharge Fund receipts)

The Law Enforcement Training and Standards Board (Board) did not accurately record receipts to be deposited into the Traffic and Criminal Surcharge Fund (Fund 879).

Deposits in the Traffic and Criminal Conviction Surcharge Fund are fees received from Illinois County Circuit Clerks for criminal or traffic offenses. Deposits into Fund 879 during fiscal years 2003 and 2004 totaled \$14,180,408 and \$14,434,835, respectively. The Board records the amounts received from each county in a subsidiary ledger using FoxPro, a software package used to track Circuit Clerk receipts. The subsidiary records had to be adjusted by a total of \$80,170 and \$291,957 for fiscal years 2003 and 2004, respectively, to reconcile the information with the Comptroller's records. During fiscal year 2003, the Board did not include a deposit of \$9,943 on the subsidiary ledger, and the Board had no Receipt Deposit Transmittals from the Treasurer or other documentation for deposits totaling \$70,227. During fiscal year 2004, five deposits totaling \$291,957 were not included in the Board's subsidiary records.

Good business practice requires that subsidiary records agree with general records.

Board personnel stated that deposits not included in the Board's report were due to oversight. The Board is implementing a new receipt recording system in FY05 that will provide better documentation for receipt processing and help to eliminate reporting errors.

Failure to enter all receipts in the subsidiary ledger resulted in inaccurate record keeping of Circuit Clerk receipts. (Finding Code No. 04-1, 02-2)

**RECOMMENDATION**

We recommend the Board ensure Fund 879 receipts are entered accurately in the subsidiary ledger.

**BOARD RESPONSE**

The Board accepts the recommendation. This situation arose as a result of the accumulation of changes in business practices at some of the 102 circuit clerks' offices. Presently the Board is working with State Treasurer's Office staff utilizing their data extracts to address the Finding and Recommendation.

04-2. **FINDING** (Inadequate controls over contractual service expenditures)

The Law Enforcement Training and Standards Board (Board) did not have adequate controls over its contractual service expenditures. We noted the following:

- The Board expended \$30,000 during both FY03 and FY04 to a contractual payroll employee who performed lobbying and legislative liaison duties and the Board did not formally monitor the employee's activities. In addition, the contractual employee, who did not work in the Board's office, was not required to submit documentation of the number of hours worked or invoices or other supporting documentation of activities. The State Records Act (5 ILCS 160/3) requires records of the obligation, receipt, and use of public funds of the State be available for inspection. In addition, good internal controls require that payroll processing be based on authorized positive time records. Board management stated that phone calls and informal meetings kept the Board informed of the employee's activities. The Board was not able to provide any documentation of work performed or results achieved.
- The Board entered into professional and artistic contracts exceeding \$5,000 per fiscal year and did not file them with the State Comptroller's Office. The Board expended \$17,463 and \$17,999 in FY03 and FY04 for professional programming services related to the Board's existing software and website. In addition, the Board expended \$10,808 and \$10,124 in FY03 and FY04 for consulting and auditing services related to reconciliation of grantee fiscal reports, issuance of Statement of Award letters, and assistance in the establishment of Basic Law Enforcement academy tuitions. None of these contracts were filed with the Comptroller's Office. The Illinois Procurement Code (30 ILCS 500/20-80) requires professional and artistic expenditures in excess of \$5,000 be reduced to writing and filed with the State Comptroller. Board personnel stated that they did not file contracts because no single expenditure exceeded \$5,000.

Failure to require and maintain supporting documentation for expenditures does not allow for a determination as to whether the expenditures were reasonable and necessary. In addition, insufficient documentation increases the risk that payments could be made for services not provided. Failure to file contracts with the State Comptroller's Office is non-compliance with State law. (Finding Code No. 04-2)

**RECOMMENDATION**

We recommend the Board require and maintain sufficient documentation to ensure expenditures are reasonable and necessary. In addition, we recommend the Board strengthen controls and ensure contractual agreements are filed with the State Comptroller's Office. Further, formal monitoring procedures for contractual employees should be established and documented.

## **BOARD RESPONSE**

The Board accepts the recommendation. The Board did not file the contracts based upon oral advice provided by the State Comptroller's Office. It must be noted this advice changed in February 2004 and the Board re-instituted filing contracts with the State Comptroller's Office prior to the commencement of this audit.

04-3. **FINDING** (Property control weaknesses)

The Law Enforcement Training and Standards Board (Board) did not maintain sufficient controls over the recording and identification of State-owned equipment. We noted the following:

- The Quarterly Reports of State Property (C-15s) were inaccurate and did not agree to the Board's supporting documentation. The FY03 additions were understated by \$4,877 and deletions were overstated by \$2,505. The FY04 additions were understated by \$2,939, deletions were understated by \$1,182, and the net transfers were overstated by \$4,639. The State Property Control Act (30 ILCS 605/4) requires that the Department be accountable for the supervision, control and inventory of all property under its jurisdiction and control. Inaccurate property reporting reduces the reliability of Statewide property information.

Board personnel stated that inaccuracies were due to a larger than average number of transactions during FY03 and FY04.

- Four of 50 (8%) items tested were not properly tagged. We noted that three of the items totaling \$2,784 had no tag and one item was not tagged and did not appear on the inventory listing. In addition, one of 5 (20%) equipment vouchers tested totaling \$4,152 for a scanner that was purchased in FY03 was not tagged and included on the Board's inventory records. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) states that agencies are required to adjust property records within 30 days of the acquisition, change, or deletion of an item. In addition, the Code requires agencies to mark each piece of State-owned equipment in their possession with a unique identification number. Failure to tag assets and to maintain accurate property records increases the potential for fraud and possible loss or theft of State property.

Board personnel stated that the tags on the three items may have fallen off. Both the item that was not tagged and the tag that did not agree to the inventory listing were due to oversight. (Finding Code No. 04-3, 02-4)

**RECOMMENDATION**

We recommend the Board strengthen controls over property control. Specifically, the Board should: implement appropriate procedures to ensure all purchases are recorded accurately on the property control records and tagged with an identification number, and reconcile C-15s to property records and review for reasonableness prior to submission.

## **BOARD RESPONSE**

The Board accepts the recommendation. The untagged item occurred during the transition to the current Board practice of the Board's IT Manager tagging IT items and forwarding the information to the Board's Fiscal Officer.

04-4. **FINDING** (Procedural deficiencies)

During testing, we noted the following procedural deficiencies:

- The Law Enforcement Training and Standards Board's (Board) FY04 GAAP Packages were not filed with the Illinois Office of the Comptroller in a timely manner. The GAAP packages were submitted 41 days late. In addition, the Board's FY04 Capital Asset Summary (SCO-538) was submitted 60 days late. Failure to file GAAP packages and GAAP forms in a timely manner contributes to delays in the completion of the Statewide financial statements. Board personnel stated that a vacancy and additional work from the Office of Management and Budget (OMB) contributed to the delays.
- The Board did not maintain documentation to support the reconciliations of expenditures and revenues to the Comptroller's Monthly Appropriation Status Report (SB01) and the Comptroller's Monthly Revenue Status Report (SB04). The Statewide Accounting Management System (SAMS) Procedure 11.40.20 requires agencies to reconcile their expenditures monthly in a timely manner and report any discrepancies to the Comptroller and SAMS Procedure 25.40.20 requires agencies to perform monthly reconciliations of receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office. Failure to maintain adequate documentation of monthly reconciliations of expenditures and receipts could result in accounting errors not being detected. Further, lack of evidence impairs the post-audit process. Board personnel stated that they reported monthly data including expenditures and revenues to OMB, and they felt the required reconciliations with the Office of the Comptroller would be duplicative.
- There is an inadequate segregation of duties in the Board's property control functions. The employee responsible for approving purchases of equipment is also responsible for performing the annual property inventory, completing the Certification of Inventory, and all recordkeeping. Good business practices require that an individual not involved in property control perform the annual physical inventory, and there be a proper segregation of duties separating asset custody from record keeping functions. Board personnel stated that the lack of segregation of duties is due to their small staff size. The lack of segregation of duties increases the risk that errors or irregularities could occur and not be detected.
- Two Travel Headquarters (TA-2) Reports due during FY04 were filed 1 and 88 days late. The State Finance Act (30 ILCS 105/12-3) requires State agencies to file semi-annual TA-2 reports with the Legislative Audit Commission (LAC) for all officers and employees where official headquarters are located other than where their official duties require them to spend the largest part of their working time. The Act also requires agencies to file negative reports for officers or employees that do not meet the reporting status. Failure to file reports timely could allow erroneous travel payments to be made and reduces the quality of travel information

maintained by the Legislative Audit Commission. Board personnel stated that the reports were filed late due to oversight.

- The FY03 and FY04 Fiscal Control and Internal Auditing Act (FCIAA) certifications were filed 14 and 13 days late respectively. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3003) requires the chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1 of each year. An evaluation of internal controls is necessary to determine whether existing measures are adequate to prevent or detect the occurrence of potential risks in a cost effective manner. Board personnel stated that the FCIAA was timely prepared but there were delays in approving and submitting it. (Finding Code No. 04-4)

### **RECOMMENDATION**

We recommend the Board strengthen controls to ensure GAAP packages are timely submitted, document and retain monthly reconciliations of revenue and expenditures to Comptroller's records, take steps to segregate the Board's annual inventory and property control procedures, and ensure their TA-2 forms and FCIAA certifications are timely filed.

### **BOARD RESPONSE**

The Board accepts the recommendation.

04-5. **FINDING** (Untimely deposit)

The Law Enforcement Training and Standards Board (Board) did not maintain documentation to support timely deposit of its receipts.

We noted that seven of 8 (88%) receipts totaling \$16,398 did not include the date of receipt for the Law Intern Training Program (Fund 517). Thus, we were not able to determine whether receipts were deposited timely.

Receipts collected for the Law Intern Training Program are monies obtained from fees, tuition and other sources in association with entrance to the Law Enforcement Intern Training Program.

The State Officers & Employees Money Disposition Act (30 ILCS 230/2) requires each State agency to keep a detailed itemized account of all monies received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount. Board personnel stated that they were unaware that their procedures were inadequate since they maintained a record of the deposit date, Treasurer's draft date, and RDT date.

Untimely deposit of receipts reduces the amount available to pay current costs. (Finding Code No. 04-5)

**RECOMMENDATION**

We recommend the Board document the date of receipt and ensure receipts are timely deposited.

**BOARD RESPONSE**

The Board accepts the recommendation.

**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**

- 04-6. **FINDING** (Inadequate monitoring of Traffic and Criminal Conviction Surcharge Fund receipts)

During the prior period, the Board had inadequate procedures for monitoring the surcharge fees received from Circuit Clerks to determine if the monies received were properly assessed, collected, and remitted timely to the State Treasurer.

During the current period, the Board enhanced its controls over fees received from Circuit Clerks by reviewing all Circuit Clerk audit reports for each fiscal year and tracking monthly remittances. (Finding Code 02-1)

- 04-7. **FINDING** (Inadequate controls over voucher processing)

During the prior period, the Board had inadequate controls over voucher processing. Vouchers lacked proper approval and approval dates, did not include description of service, and were not approved within 30 days of receipt.

During the current period, vouchers were approved and dated, included descriptions of services, and were approved timely based on our test sample results. (Finding Code 02-3)

## **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 Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- 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:

- Agency Functions and Planning Program
- Average Number of Employees
- Interagency Agreement
- Service Efforts and Accomplishments

The auditors' 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 2004 and 2003 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED JUNE 30, 2004  
(EXPRESSED IN THOUSANDS)

	<b>Federal CFDA Number</b>	<b>Total Expenditures</b>
<b>U.S. Department of Transportation</b>		
Passed through programs from:		
Illinois Department of Transportation		
State and Community Highway Safety	20.600	\$ 90
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	126
		<u>\$ 216</u>
<b>Federal Emergency Management Agency</b>		
Passed through programs from:		
Illinois Emergency Management Agency		
Hazardous Materials Training Program for Implementation of Superfund Amendment and Reauthorization Act (SARA) of 1986	97.020	\$ 12
		<u>\$ 12</u>
<b>U.S. Department of Justice</b>		
Illinois Police Corps Program	16.712	\$ 1,190
Passed through programs for:		
Illinois Criminal Justice Information Authority		
Law Enforcement Training Program	16.579	\$ 29
Illinois Department of Human Services		
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	\$ 80
Enforcing Underage Drinking Laws Program	16.727	19
		<u>\$ 1,318</u>
<b>Total Expenditures of Federal Awards</b>		<u><u>\$ 1,546</u></u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED JUNE 30, 2003  
(EXPRESSED IN THOUSANDS)

	<b>Federal CFDA Number</b>	<b>Total Expenditures</b>
<b>U.S. Department of Transportation</b>		
Passed through programs from:		
Illinois Department of Transportation		
State and Community Highway Safety	20.600	\$ 75
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	122
		<u>\$ 197</u>
<b>Federal Emergency Management Agency</b>		
Passed through programs from:		
Illinois Emergency Management Agency		
Hazardous Materials Training Program for Implementation of Superfund Amendment and Reauthorization Act (SARA) of 1986	97.020	\$ 13
		<u>\$ 13</u>
<b>U.S. Department of Justice</b>		
Illinois Police Corps Program	16.712	\$ 1,690
Passed through programs for:		
Illinois Criminal Justice Information Authority		
Law Enforcement Training Program	16.579	153
Illinois Department of Human Services		
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	160
Enforcing Underage Drinking Laws Program	16.727	18
		<u>\$ 2,021</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 2,231</u>

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2004

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Law Enforcement Training and Standards Board (Board) and is presented on the modified accrual basis of accounting.

The Board has interagency agreements with the Illinois Department of Transportation (IDOT) and the Illinois Emergency Management Agency (IEMA). The funds, which are appropriated to these agencies, are allocated to the Board for projects on safety training (CFDA 20.600 and 20.601) and specialized hazardous materials training (CFDA 97.020), respectively. IDOT and IEMA maintain custody of the funds and process vouchers for the Board.

**Note 2 – Description of Programs**

*Juvenile Justice and Delinquency Prevention Program CFDA #16.540*

The objective of this program is to provide financial assistance to States and units of local government for the purpose of developing effective education, training, research, prevention, diversion, treatment, accountability based sanctions, and rehabilitation programs in the area of juvenile delinquency and programs to improve the juvenile justice system. This program is funded by the U.S. Department of Justice.

*Byrne Formula Grant Program CFDA #16.579*

The objective of this program is to provide financial assistance for the purpose of reducing and preventing illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system. This program is funded by the U.S. Department of Justice.

*Police Corps. CFDA# 16.712*

The objective of this program is to address violent crime by increasing the number of police with advanced education assigned to community patrol in areas of great need, and to provide educational assistance to students who possess a sincere interest in public service through law enforcement. This program is funded by the U.S. Department of Justice.

*Enforcing Underage Drinking Laws Program CFDA #16.727*

The objective of this program is to provide financial assistance to States and units of local government to enforce underage drinking laws by prohibiting the sale of alcoholic beverages, or the consumption of alcoholic beverages by minors. This program is funded by the U.S. Department of Justice.

*State and Community Highway Safety CFDA #20.600*

The objective of this program is to provide a coordinated national highway safety program to reduce traffic accidents, deaths, injuries, and property damage. This program is funded by the U.S. Department of Transportation.

*Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants CFDA #20.601*

The objective of this program is to encourage States to adopt effective programs to reduce crashes resulting from persons driving while under the influence of alcohol and other controlled substances. This program is funded by the U.S. Department of Transportation.

*Hazardous Materials Training Program CFDA #97.020*

The objective of this program is to make funding available to provide training in support of Tribal governments' emergency planning, preparedness, mitigation, response, and recovery capabilities. These programs must provide special emphasis on emergencies associated with hazardous chemicals. This program is funded through the U.S. Department of Homeland Security.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2004

P.A. 93-65 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>Appropriated Funds</b>					
<b>Police Training Board Services Fund - 0517</b>					
For Payment of and/or Services Related to Law Enforcement Training	<u>\$ 500,000</u>	<u>\$ 13,358</u>	<u>\$ 18,687</u>	<u>\$ 32,045</u>	<u>\$ 467,955</u>
Total Police Training Board Services Fund	<u><u>\$ 500,000</u></u>	<u><u>\$ 13,358</u></u>	<u><u>\$ 18,687</u></u>	<u><u>\$ 32,045</u></u>	<u><u>\$ 467,955</u></u>
<b>Death Certificate Surcharge Fund - 0635</b>					
For Payment of and/or Reimbursement of Training and Training Services	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 400,000</u>
Total Death Certificate Surcharge Fund	<u><u>\$ 400,000</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 400,000</u></u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2004

P.A. 93-65 FISCAL YEAR 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>Appropriated Funds (Continued)</b>					
<b>Traffic and Criminal Conviction Surcharge Fund - 0879</b>					
Personal Services	\$ 1,159,800	\$ 1,119,658	\$ 0	\$ 1,119,658	\$ 40,142
Employee Retirement					
Contributions Paid by Employer	46,400	0	0	0	46,400
State Contribution to State					
Employees' Retirement System	155,900	151,218	0	151,218	4,682
State Contributions to Social Security	92,600	83,212	18	83,230	9,370
Group Insurance	275,000	250,169	0	250,169	24,831
Contractual Services	275,848	254,322	21,525	275,847	1
Travel	41,297	34,087	4,819	38,906	2,391
Commodities	11,088	10,551	537	11,088	0
Printing	4,022	3,614	407	4,021	1
Equipment	39,000	21,137	5,375	26,512	12,488
Electronic Data Processing	68,333	55,292	13,040	68,332	1
Telecommunications	35,450	32,215	3,235	35,450	0
Operation of Automotive Equipment	19,856	15,783	4,073	19,856	0
Expenses related to the Audit of Assessment					
Collection	0	0	0	0	0
Reimbursement of Training and Training Services	11,784,500	7,605,728	2,417,662	10,023,390	1,761,110
<b>Total Traffic and Criminal Conviction Surcharge Fund</b>	<b>\$ 14,009,094</b>	<b>\$ 9,636,986</b>	<b>\$ 2,470,691</b>	<b>\$ 12,107,677</b>	<b>\$ 1,901,417</b>
<b>Total All Appropriated Funds</b>	<b>\$ 14,909,094</b>	<b>\$ 9,650,344</b>	<b>\$ 2,489,378</b>	<b>\$ 12,139,722</b>	<b>\$ 2,769,372</b>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2004

FISCAL YEAR 2004	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>Non-Appropriated Fund</b>					
<b>Federal Projects Fund - 0923</b>					
Juvenile Justice Training		\$ 79,505	\$ 40,195	\$ 119,700	
Underage Drinking		14,975	5,025	20,000	
Police Corp Training		1,223,847	270,044	1,493,891	
Law Enforcement Training Program		17,110	21,018	38,128	
Tactical Communications Grant		2,549	3,085	5,634	
Homeland Security Part I		0	9,493	9,493	
Homeland Security Part II		0	68,657	68,657	
Refund Prior Year Federal Funds		2,000	0	2,000	
Refund Federal Funds		351,049	0	351,049	
Total Federal Projects Fund	\$ 0	\$ 1,691,035	\$ 417,517	\$ 2,108,552	\$ 0
<b>Grand Total, All Funds</b>	<b>\$ 14,909,094</b>	<b>\$ 11,341,379</b>	<b>\$ 2,906,895</b>	<b>\$ 14,248,274</b>	<b>\$ 2,769,372</b>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2003

P.A. 92-0538 FISCAL YEAR 2003	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>Appropriated Funds</b>					
<b>Police Training Board Services Fund - 0517</b>					
For Payment of and/or Services Related to Law Enforcement Training	\$ 500,000	\$ 11,556	\$ 135	\$ 11,691	\$ 488,309
Total Police Training Board Services Fund	<u>\$ 500,000</u>	<u>\$ 11,556</u>	<u>\$ 135</u>	<u>\$ 11,691</u>	<u>\$ 488,309</u>
<b>Traffic and Criminal Conviction Surcharge Fund - 0879</b>					
Personal Services	\$ 1,219,900	\$ 1,101,728	\$ 0	\$ 1,101,728	\$ 118,172
Employee Retirement					
Contributions Paid by Employer	48,800	41,561	0	41,561	7,239
State Contribution to State Employees' Retirement System	129,300	114,312	0	114,312	14,988
State Contributions to Social Security	99,000	83,702	210	83,912	15,088
Group Insurance	241,800	212,411	0	212,411	29,389
Contractual Services	380,400	321,920	6,067	327,987	52,413
Travel	42,200	41,242	324	41,566	634
Commodities	17,598	13,000	4,221	17,221	377
Printing	5,000	3,734	980	4,714	286
Equipment	29,402	0	27,426	27,426	1,976
Electronic Data Processing	69,000	65,376	3,624	69,000	0
Telecommunications	37,700	33,350	1,616	34,966	2,734
Operation of Automotive Equipment	24,000	18,982	2,462	21,444	2,556
Expenses related to the Audit of Assessment					
Collection	22,000	10,808	0	10,808	11,192
Reimbursement of Training and Training Services	12,000,000	8,733,915	1,724,852	10,458,767	1,541,233
Total Traffic and Criminal Conviction Surcharge Fund	<u>\$ 14,366,100</u>	<u>\$ 10,796,041</u>	<u>\$ 1,771,782</u>	<u>\$ 12,567,823</u>	<u>\$ 1,798,277</u>
<b>Total All Appropriated Funds</b>	<u>\$ 14,866,100</u>	<u>\$ 10,807,597</u>	<u>\$ 1,771,917</u>	<u>\$ 12,579,514</u>	<u>\$ 2,286,586</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2003

FISCAL YEAR 2003	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>Non-Appropriated Fund</b>					
<b>Federal Projects Fund - 0923</b>					
Juvenile Justice Training		\$ 120,056	\$ 39,944	\$ 160,000	
Drug Interdiction		153,651	46,349	200,000	
Underage Drinking		16,227	1,773	18,000	
Tactical Communications Training		29,207	0	29,207	
Police Corp Training		1,273,715	104,645	1,378,360	
Instructor Development		30,940	0	30,940	
Law Enforcement Training Program		1,763	270	2,033	
Total Federal Projects Fund	<u>\$ 0</u>	<u>\$ 1,625,559</u>	<u>\$ 192,981</u>	<u>\$ 1,818,540</u>	<u>\$ 0</u>
<b>Grand Total, All Funds</b>	<u>\$ 14,866,100</u>	<u>\$ 12,433,156</u>	<u>\$ 1,964,898</u>	<u>\$ 14,398,054</u>	<u>\$ 2,286,586</u>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

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		
	2004	2003	2002
<b>Appropriated Funds</b>			
	P.A. 93-65	P.A. 92-0538	P.A. 92-008
<b>Police Training Board Services Fund - 0517</b>			
Appropriations (Net of Transfers)	\$ 500,000	\$ 500,000	\$ 500,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Law Enforcement Training	\$ 32,045	\$ 11,691	\$ 14,449
Total Expenditures	\$ 32,045	\$ 11,691	\$ 14,449
Lapsed Balances	<u>\$ 467,955</u>	<u>\$ 488,309</u>	<u>\$ 485,551</u>
<b>Death Certificate Surcharge Fund - 0635</b>			
Appropriations (Net of Transfers)	\$ 400,000	\$ 0	\$ 0
<u>Expenditures</u>			
For Payment of and/or Reimbursement of Training and Training Services	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0
Lapsed Balances	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

Note: Board did not make any efficiency initiative payments during FY04.

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		
	2004	2003	2002
	P.A. 93-65	P.A. 92-0538	P.A. 92-008
<b>Traffic and Criminal Conviction Surcharge Fund - 0879</b>			
Appropriations (Net of Transfers)	\$ 14,009,094	\$ 14,366,100	\$ 13,261,300
<u>Expenditures</u>			
Personal Services	\$ 1,119,658	\$ 1,101,728	\$ 1,067,845
Employee Retirement			
Contributions Paid by Employer	0	41,561	41,661
State Contribution to State			
Employees' Retirement System	151,218	114,312	107,808
State Contributions to Social Security	83,230	83,912	83,251
Group Insurance	250,169	212,411	199,022
Contractual Services	275,847	327,987	340,984
Travel	38,906	41,566	41,774
Commodities	11,088	17,221	13,600
Printing	4,021	4,714	3,944
Equipment	26,512	27,426	11,786
Electronic Data Processing	68,332	69,000	70,171
Telecommunications	35,450	34,966	25,700
Operation of Automotive Equipment	19,856	21,444	21,344
Expenses related to the Audit of Assessment			
Collection	0	10,808	12,905
Reimbursement of Training and Training Services	10,023,390	10,458,767	10,704,022
 Total Expenditures	 \$ 12,107,677	 \$ 12,567,823	 \$ 12,745,817
 Lapsed Balances	 \$ 1,901,417	 \$ 1,798,277	 \$ 515,483

Note: Board did not make any efficiency initiative payments during FY04.

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		
	2004	2003	2002
<b>Non-Appropriated Fund</b>			
<b>Federal Projects Fund - 0923</b>			
<u>Expenditures</u>			
Juvenile Justice Training	\$ 119,700	\$ 160,000	\$ 125,000
Drug Interdiction	0	200,000	169,084
Underage Drinking	20,000	18,000	17,300
Tactical Communications	0	0	46,337
Law Enforcement Training	0	0	59,605
Federal Police Corp. Grant	0	0	1,069,386
Officers' Issues with Training	0	0	30,000
Tactical Communications Training	0	29,207	7,775
Police Corp Training	1,493,891	1,378,360	51,524
Instructor Development	0	30,940	8,690
Law Enforcement Training Program	38,128	2,033	0
Tactical Communications Grant	5,634	0	0
Homeland Security Part I	9,493	0	0
Homeland Security Part II	68,657	0	0
Refund Prior Year Federal Funds	2,000	0	281
Refund Federal Funds	351,049	0	60
	<u>\$ 2,108,552</u>	<u>\$ 1,818,540</u>	<u>\$ 1,585,042</u>
<b>Total Expenditures</b>			
<b>Grand Total, All Funds</b>			
<u>Expenditures</u>	<u>\$ 14,248,274</u>	<u>\$ 14,398,054</u>	<u>\$ 14,345,308</u>

Note: Board did not make any efficiency initiative payments during FY04.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2004

	Equipment
Balance at July 1, 2002	\$ 505,985
Additions	49,295
Deletions	(42,031)
Net Transfers	4,404
Balance at June 30, 2003	\$ 517,653
Balance at July 1, 2003	\$ 517,653
Additions	60,515
Deletions	(21,453)
Net Transfers	(56,738)
Balance at June 30, 2004	\$ 499,977

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller. The beginning balance was adjusted to reflect the amount reported on the Agency's C-15 report.

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

	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Police Training Board Services Fund - 517</b>			
Deposits from Licenses and fees	\$ 21,098	\$ 3,949	\$ 6,440
Total Receipts - Fund 517	<u>21,098</u>	<u>3,949</u>	<u>6,440</u>
<b>Traffic and Criminal Surcharge Fund - 879</b>			
Deposits from counties for surcharges on certain traffic and criminal convictions	\$ 14,434,790	\$ 14,180,343	\$ 13,951,553
Miscellaneous receipts	<u>45</u>	<u>65</u>	<u>3,679</u>
Total Receipts - Fund 879	<u>14,434,835</u>	<u>14,180,408</u>	<u>13,955,232</u>
<b>Federal Projects Fund - 923</b>			
Federal Grants received through the Illinois U.S. Department of Justice	\$ 1,576,087	\$ 1,436,426	\$ 1,358,103
Federal Grants received through the Illinois Criminal Justice Information Authority from the U.S. Department of Justice	37,017	307,478	425,437
Federal Grants received through the Illinois Department of Human Services from the U.S. Department of Justice	153,400	206,100	137,100
Miscellaneous receipts	<u>0</u>	<u>0</u>	<u>281</u>
Total Receipts - Fund 923	<u>1,766,504</u>	<u>1,950,004</u>	<u>1,920,921</u>
<b>Total Receipts - All funds</b>	<u><u>\$ 16,222,437</u></u>	<u><u>\$ 16,134,361</u></u>	<u><u>\$ 15,882,593</u></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>Police Training Board Services Fund (517)</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Receipts per Board Records	\$ 21,098	\$ 3,949	\$ 6,440
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 21,098</u>	<u>\$ 3,949</u>	<u>\$ 6,440</u>
<u>Traffic and Criminal Surcharge Fund - 879</u>			
Receipts per Board Records	\$ 14,434,835	\$ 14,180,408	\$ 13,955,232
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 14,434,835</u>	<u>\$ 14,180,408</u>	<u>\$ 13,955,232</u>
<u>Federal Projects Fund - 923</u>			
Receipts per Board Records	\$ 1,766,504	\$ 1,950,004	\$ 1,920,921
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 1,766,504</u>	<u>\$ 1,950,004</u>	<u>\$ 1,920,921</u>

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY**

COUNTY	FY 04	FY 03	FY 02	Increase (Decrease)		Increase (Decrease)	
				Amount	Percentage	Amount	Percentage
ADAMS	\$ 104,473	\$ 80,052	\$ 86,939	24,421	31%	(6,887)	-8%
ALEXANDER	16,652	26,083	60,852	(9,431)	-36%	(34,769)	-57%
BOND	31,503	21,415	30,129	10,088	47%	(8,714)	-29%
BOONE	119,870	106,852	97,686	13,018	12%	9,166	9%
BROWN	10,315	11,028	7,472	(713)	-6%	3,556	48%
BUREAU	38,215	43,081	46,149	(4,866)	-11%	(3,068)	-7%
CALHOUN	10,382	10,056	9,564	326	3%	492	5%
CARROLL	17,214	20,670	20,253	(3,456)	-17%	417	2%
CASS	25,332	19,449	18,884	5,883	30%	565	3%
CHAMPAIGN	230,186	245,723	235,764	(15,537)	-6%	9,959	4%
CHRISTIAN	57,772	42,711	34,802	15,061	35%	7,909	23%
CLARK	81,517	64,341	66,326	17,176	27%	(1,985)	-3%
CLAY	15,803	17,274	18,193	(1,471)	-9%	(919)	-5%
CLINTON	49,665	49,453	46,240	212	0%	3,213	7%
COLES	88,918	93,363	86,844	(4,445)	-5%	6,519	8%
COOK	2,076,120	2,103,923	2,377,967	(27,803)	-1%	(274,044)	-12%
CRAWFORD	39,928	36,184	32,256	3,744	10%	3,928	12%
CUMBERLAND	24,505	24,385	23,569	120	0%	816	3%
DEKALB	158,745	147,932	143,110	10,813	7%	4,822	3%
DEWITT	22,734	31,841	40,606	(9,107)	-29%	(8,765)	-22%
DOUGLAS	33,327	29,212	29,875	4,115	14%	(663)	-2%
DUPAGE	1,616,497	1,736,862	1,743,974	(120,365)	-7%	(7,112)	0%
EDGAR	27,309	28,353	21,049	(1,044)	-4%	7,304	35%
EDWARDS	7,531	10,702	6,874	(3,171)	-30%	3,828	56%
EFFINGHAM	68,036	77,326	80,228	(9,290)	-12%	(2,902)	-4%
FAYETTE	55,194	72,245	64,735	(17,051)	-24%	7,510	12%
FORD	24,419	22,003	22,701	2,416	11%	(698)	-3%
FRANKLIN	44,444	40,057	43,764	4,387	11%	(3,707)	-8%
FULTON	55,299	43,303	45,206	11,996	28%	(1,903)	-4%
GALLATIN	10,884	9,569	8,144	1,315	14%	1,425	17%
GREENE	14,407	15,942	14,851	(1,535)	-10%	1,091	7%
GRUNDY	91,656	91,274	85,486	382	0%	5,788	7%
HAMILTON	13,877	10,476	7,950	3,401	32%	2,526	32%
HANCOCK	34,991	33,341	22,434	1,650	5%	10,907	49%
HARDIN	4,672	9,243	8,639	(4,572)	-49%	604	7%
HENDERSON	7,081	5,144	5,023	1,937	38%	121	2%
HENRY	64,740	52,183	61,937	12,557	24%	(9,754)	-16%
IROQUIOS	68,084	72,756	73,268	(4,672)	-6%	(512)	-1%
JACKSON	86,217	90,638	93,559	(4,421)	-5%	(2,921)	-3%
JASPER	16,759	19,939	16,034	(3,181)	-16%	3,905	24%
JEFFERSON	37,427	36,258	38,265	1,169	3%	(2,007)	-5%
JERSEY	48,948	49,099	58,117	(151)	0%	(9,018)	-16%
JODAVIESS	48,350	47,804	40,585	546	1%	7,219	18%
JOHNSON	35,622	44,286	32,174	(8,664)	-20%	12,112	38%
KANE	582,318	630,330	268,976	(48,012)	-8%	361,354	134%
KANKAKEE	199,141	164,744	182,951	34,397	21%	(18,207)	-10%
KENDALL	85,443	81,043	90,951	4,400	5%	(9,908)	-11%
KNOX	94,189	103,502	94,828	(9,313)	-9%	8,674	9%
LA SALLE	177,141	135,854	133,953	41,287	30%	1,901	1%
LAKE	1,537,264	1,350,607	1,296,587	186,658	14%	54,020	4%
LAWRENCE	21,856	23,972	22,830	(2,116)	-9%	1,142	5%
LEE	83,273	86,893	93,484	(3,620)	-4%	(6,591)	-7%
LIVINGSTON	95,657	100,173	91,606	(4,516)	-5%	8,567	9%

LOGAN	65,342	69,646	64,166	(4,304)	-6%	5,480	9%
MACON	125,592	116,476	131,824	9,116	8%	(15,348)	-12%

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY**

COUNTY	FY 04	FY 03	FY 02	Increase (Decrease)		Increase (Decrease)	
				Amount	Percentage	Amount	Percentage
MACOUPIN	99,692	96,455	95,367	3,237	3%	1,088	1%
MADISON	280,520	257,410	257,614	23,110	9%	(204)	0%
MARION	69,525	64,386	67,271	5,139	8%	(2,885)	-4%
MARSHALL	11,797	10,833	8,569	964	9%	2,264	26%
MASON	33,992	24,495	25,532	9,497	39%	(1,037)	-4%
MASSAC	36,244	29,832	32,657	6,412	21%	(2,825)	-9%
MCDONOUGH	71,804	63,963	57,618	7,841	12%	6,345	11%
MCHENRY	768,805	693,250	661,974	75,555	11%	31,276	5%
MCLEAN	301,484	317,002	342,556	(15,518)	-5%	(25,554)	-7%
MENARD	14,383	15,912	15,801	(1,529)	-10%	111	1%
MERCER	28,074	22,382	26,066	5,692	25%	(3,684)	-14%
MONROE	40,753	40,754	42,403	(1)	0%	(1,649)	-4%
MONTGOMERY	102,699	95,826	93,038	6,873	7%	2,788	3%
MORGAN	53,562	48,312	50,134	5,250	11%	(1,822)	-4%
MOULTRIE	31,767	29,606	31,464	2,161	7%	(1,858)	-6%
OGLE	108,151	118,013	100,221	(9,862)	-8%	17,792	18%
PEORIA	236,566	193,996	269,371	42,570	22%	(75,375)	-28%
PERRY	18,392	20,451	18,217	(2,059)	-10%	2,234	12%
PIATT	21,281	16,729	16,553	4,552	27%	176	1%
PIKE	40,201	42,177	44,059	(1,976)	-5%	(1,882)	-4%
POPE	9,311	7,119	7,360	2,192	31%	(241)	-3%
PULASKI	55,547	54,957	89,167	590	1%	(34,210)	-38%
PUTNAM	9,642	12,223	10,985	(2,581)	-21%	1,238	11%
RANDOLPH	38,522	30,062	33,583	8,460	28%	(3,521)	-10%
RICHLAND	25,747	40,048	18,849	(14,301)	-36%	21,199	112%
ROCK ISLAND	288,273	284,885	291,811	3,388	1%	(6,926)	-2%
SALINE	46,834	57,265	45,999	(10,431)	-18%	11,266	24%
SANGAMON	313,712	312,127	303,782	1,585	1%	8,345	3%
SCHUYLER	17,939	25,916	24,811	(7,977)	-31%	1,105	4%
SCOTT	5,204	6,795	5,694	(1,591)	-23%	1,101	19%
SHELBY	32,704	36,717	29,357	(4,013)	-11%	7,360	25%
ST CLAIR	394,100	261,917	324,955	132,183	50%	(63,038)	-19%
STARK	5,565	3,773	6,016	1,792	47%	(2,243)	-37%
STEPHENSON	104,092	102,424	94,944	1,668	2%	7,480	8%
TAZEWELL	224,599	235,412	191,921	(10,813)	-5%	43,491	23%
UNION	35,602	36,105	42,295	(503)	-1%	(6,190)	-15%
VERMILION	128,818	113,767	143,710	15,051	13%	(29,943)	-21%
WABASH	22,678	23,116	25,962	(438)	-2%	(2,846)	-11%
WARREN	31,517	29,872	32,489	1,645	6%	(2,617)	-8%
WASHINGTON	19,791	19,732	25,957	59	0%	(6,225)	-24%
WAYNE	24,517	23,885	25,335	632	3%	(1,450)	-6%
WHITE	40,413	41,965	38,328	(1,552)	-4%	3,637	9%
WHITESIDE	101,687	97,955	99,003	3,732	4%	(1,048)	-1%
WILL	643,512	694,397	591,263	(50,885)	-7%	103,134	17%
WILLIAMSON	112,715	113,817	103,047	(1,102)	-1%	10,770	10%
WINNEBAGO	459,694	469,777	438,907	(10,083)	-2%	30,870	7%
WOODFORD	69,527	65,233	68,905	4,294	7%	(3,672)	-5%
ADJUSTMENT TO AGREE TO SB04 - SEE FINDING 04-1		70,227					
<b>TOTAL</b>	<b>\$ 14,434,790</b>	<b>\$ 14,180,343</b>	<b>\$ 13,951,553</b>	<b>\$ 324,674</b>	<b>2%</b>	<b>\$ 228,790</b>	<b>2%</b>

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2003 and 2004

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2003 AND 2004**

**Police Training Board Services Fund – 0517**

Payment of and/or Services Related to Law Enforcement Training

The increase was primarily due to expenditures resulting from the training of nine interns during FY04. There were only four interns who attended training in FY03.

**Traffic and Criminal Conviction Surcharge Fund – 0879**

Retirement Contributions Paid by Employer

The decrease in retirement contributions paid by the employer was due to employees being required to pay their retirement contributions beginning in FY04.

State Contribution to State Employees' Retirement System

The increase in State contribution to State employees retirement system was due to an increase in the percentage paid from 10.375% to 13.505%.

Commodities

The decrease in commodities expenditures was due to fewer purchases of office supplies, and no purchases for Sheriff's training as in the prior fiscal year.

Expenses Related to the Audit of Assessment Collection

The decrease in expenses related to the audit of assessment collection expenditures was due to no appropriation being received for FY04.

**Federal Projects Fund - 0923**

Tactical Communications Grant, Homeland Security Part I and II

The programs had increased expenditures because they were new in FY04.

Drug Interdiction, Tactical Communications Training, Instructor Development

These programs ended in FY03 and had no expenditures in FY04.

Juvenile Justice Training

The decrease in juvenile justice training expenditures was due to the Board printing copies of the Juvenile Court Act and training for Mobile Team Unit #3 during FY03.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2003 and 2004

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2003 AND 2004 (CONTINUED)**

**Federal Projects Fund – 0923 (Continued)**

Law Enforcement Training Program

The increase in law enforcement training program expenditures was due to most of the program activity occurring and expenditures being incurred late in the grant period. The period covered in this program was January 1, 2003 through December 1, 2003.

Refund Prior Year Federal Funds

The increase in refund prior year federal funds expenditures was due to the Board receiving a refund for an overpayment, which was returned to the federal government in FY04.

Refund Federal Funds

The increase in refund federal funds expenditures was due to the unused money that was returned to the federal government in FY04.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2002 AND 2003**

**Traffic and Criminal Conviction Surcharge Fund - 0879**

Commodities

The increase in commodities expenditures in FY03 was due to purchases of cartridges for printers, plaques, name tags, mouse pads, general office supplies, and other items specifically for the new Sheriffs' training.

Equipment

The increase in equipment expenditures was due to the purchases of eleven laptops, equipment for the laptops, and a scanner.

Telecommunications

The increase in telecommunication expenditures was due to higher charges for telecommunications due to the installation of a T-1 line for internet connection.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2003 and 2004

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2002 AND 2003 (CONTINUED)**

**Federal Projects Fund – 0923**

Tactical Communications, Law Enforcement Training, Federal Police Corp. Grant, Officer's Issues with Training

A decrease in expenditures was noted for these programs which ended in FY02.

Juvenile Justice Training

The increase in juvenile justice training expenditures was due to the Board printing copies of the Juvenile Court Act and training for Mobile Team Unit #3.

Tactical Communications Training

The increase in tactical communications training expenditures was due to most of the program activity occurring in FY03. The Board's only expenditures in FY02 were for planning the training.

Police Corp Training

The increase in police corp training expenditures in FY03 was due to the Board receiving the federal receipts more timely resulting in an increase in expenditures. Mail service to Washington D.C had been disrupted during FY02 due to the terrorist attacks.

Instructor Development

The increase in instructor development expenditures was due to most of the program activity occurring during FY03.

Law Enforcement Training Program

The increase in expenditures was due to the program beginning during FY03.

Prior Year Unused Cash

The decrease in prior year unused cash expenditures was due to the refund of prior year federal money during FY02.

Refund Unused Cash

The decrease in refund unused cash expenditures was due to the return of unused money to the Federal Government in FY02.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2003 and 2004

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2003 AND 2004**

**Police Training Services Fund - 0517**

The increase was due to nine interns participating in the program in FY04; there were four in FY03.

**Federal Projects Funds – 0923**

Federal Grants through the Illinois Criminal Information Authority

The decrease was due to the number of grants decreasing from four in the prior fiscal year to two in FY04.

Federal Grants through the Illinois Department of Human Services

The decrease was due to decreased funding because of the printing of the Juvenile Court Act in FY03.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2002 AND 2003**

**Police Training Services Fund - 0517**

The decrease in receipts resulted from seven interns participating in the Law Intern Training Program during the prior fiscal year. There were four interns in the program in FY03.

**Traffic and Criminal Surcharge Fund – 0879**

The decrease in miscellaneous receipts was due to the receipt of a prior year warrant void in FY02.

**Federal Projects Funds – 0923**

Federal Grants through the Illinois Criminal Justice Information Authority (ICJIA)

The decrease in receipts was due to a decrease in the number of available grants for each fiscal year. The Board received five grants in the prior fiscal year and four grants during FY03.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2003 and 2004

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL  
YEARS 2002 AND 2003 (CONTINUED)**

**Federal Projects Funds – 0923 (Continued)**

Federal Grants through the Illinois Department of Human Services

The increase in receipts was due to increased funding for the printing of the Juvenile Court Act during FY03 and a FY02 grant payment was received in FY03.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2003 and 2004

**FISCAL YEAR 2004**

**Traffic and Criminal Conviction Surcharge Fund - 0879**

Equipment

Invoices for office furniture were not received and paid until the lapse period.

Operation of Automotive Equipment

The Board paid invoices for gas and car repairs to the State Garage Revolving Fund during the lapse period after a transfer of appropriated funds was made.

Reimbursement of Training and Training Services

Some claim reimbursements for training during the fiscal year were not received and paid until the lapse period.

**Police Training Board Services Fund - 0517**

Payment of and/or Services Related to Law Enforcement Training

The Board paid for classes for two interns and refunded money for two other interns who had dropped their classes during the lapse period.

**Federal Projects Fund -0923**

Juvenile Justice Training

The Board refunded a portion of unexpended funds and paid for a training course that was held during June during the lapse period.

Underage Drinking

Final invoices for program expenditures incurred during the fiscal year were not paid until the lapse period.

Law Enforcement Training Program

A large refund was paid to the grantor during the lapse period.

Tactical Training Grant

Invoices for tuition reimbursements were received and paid during the lapse period.

Homeland Security Part I and II

Invoices for grant expenditures were paid during the lapse period because reimbursements were received after fiscal year end.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2003 and 2004

**FISCAL YEAR 2003**

**Traffic and Criminal Conviction Surcharge Fund - 0879**

Commodities

The Board paid invoices for the purchase of plaques, name tags, mouse pads, and to replenish office supplies during the lapse period after a transfer of appropriated funds was made.

Printing

Invoices for training certificates were not received and paid until the lapse period.

Equipment

Invoices for eleven laptops, equipment for the laptops, and a scanner were not received and paid until the lapse period.

**Federal Projects Fund - 0923**

Juvenile Justice Training

Invoices for the printed copies of the Juvenile Court Act and training for Mobile Team Unit #3 were not received and paid until the lapse period.

Drug Interdiction

Unexpended funds were refunded to the grantor during the lapse period.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF OPERATIONS

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

The Illinois Law Enforcement Training and Standards Board (Board) is a nineteen (19) member body created by the Illinois Police Training Act (Act) (50 ILCS 705/1 et. seq.). The Board consists of eight statutory members and eleven members appointed by the Governor. Board members serve without compensation.

The Board members at June 30, 2004 were as follows:

Statutory Members

Phillip J. Cline, Superintendent, Chicago Police Department  
Tom G. Dempsey, Director, Police Training Institute  
Weysan Dun, Special Agent-in-Charge, FBI  
Dr. Daniel J. LaVista, Executive Director, Illinois Board of Higher Education  
Lisa Madigan, Attorney General  
Michael F. Sheahan, Cook County Sheriff  
Larry G. Trent, Director, Department of State Police  
Roger E. Walker, Jr., Director, Illinois Department of Corrections

Appointed Members

John H. Schlaf, Chairman  
Ted J. Street, Vice Chairman  
Eddie B. Adair  
Steven R. Allendorf  
Robert J. Hogan  
Mearl J. Justus  
James E. Kingston  
Roy L. Payne  
Les Peterson  
Valerie L. Salmons  
Marilyn Sindles

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 Rock Island, Chicago, Galena, Springfield, Urbana, and Collinsville during FY03 and FY04. 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.

STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF OPERATIONS

Agency Functions

The Board has the following powers and duties:

- 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 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 will aid governmental units in implementing the recommendations 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 is 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.

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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.

Auditor’s Assessment of Planning Program

The Board appears to have maintained an adequate planning program and established procedures to manage its mandated and administrative duties.

**AVERAGE NUMBER OF EMPLOYEES**

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

<u>Division</u>	2004	2003	2002
Payroll	25	25	22
Contractual	2	3	4
Total average employees	<u>27</u>	<u>28</u>	<u>26</u>

**INTERAGENCY AGREEMENT**

The Board had an interagency agreement with the Illinois Department of Transportation (IDOT) during FY03 and FY04. Funds appropriated to IDOT are allotted to the Board for projects on traffic safety training and alcohol and impaired driving training. The goals of the projects are to reduce Statewide traffic accidents by improving traffic enforcement methods and techniques, with emphasis on total law enforcement effort. Claims submitted to the Board for reimbursement are forwarded to IDOT and vouchers are paid from Fund 011 (Road Fund).

The Board also had an interagency agreement with the Illinois Emergency Management Agency (IEMA) during FY03 and FY04. The funds, which are appropriated to IEMA, were allotted to the Board under the Superfund Amendments Reauthorization Act (SARA) Title III for FY03 and the Hazardous Material Transportation Uniform Safety Act (HMTUSA) for FY04. These funds are provided for specialized hazardous materials training. Claims submitted to the Board for reimbursement are forwarded to IEMA and vouchers are paid from Fund 497 (The Federal Civil Preparedness Administrative Fund).

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**SERVICE EFFORTS AND ACCOMPLISHMENTS**

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 the periods presented.

	June 30,		
	2004	2003	2002
Law Enforcement Officers completing mandated basic training	1,313	1,278	1,888
County Corrections Officers completing mandated basic training	658	636	586
Public Safety Personnel trained utilizing in-service training delivery system	47,758	53,887	49,773
Reimbursement cost per Law Enforcement Officer trained	\$2,536	\$2,493	\$2,534
Reimbursement cost per County Corrections Officer trained	\$1,224	\$1,100	\$1,458
Cost per training manhour for in-service training delivery program	\$7.11	\$7.19	\$6.47