

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

For the Two Years Ended June 30, 2010

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STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

AGENCY OFFICIALS

Executive Director (Beginning 8/1/09) (Through 8/16/09)	Kevin T. McClain Thomas Jurkanin
Deputy Director	Vacant
Fiscal Officer	John Krein
Manager of Operations	Jennifer Wooldridge
Legal Counsel (through 9/1/09)	Daniel Nelson

Board administrative office is located at:

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



Illinois Law Enforcement Training and Standards Board

STATE OF ILLINOIS

Pat Quinn, Governor
Kevin T. McClain, Executive Director

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Website: <http://www.ptb.state.il.us>

CHAIRMAN

SHERIFF BRENT A. FISCHER
ADAMS COUNTY

VICE CHAIRMAN

CHIEF H. RICHARD WATSON
CAHOKIA POLICE DEPARTMENT

MEMBERS

VALERIE L. SALMONS
VILLAGE MANAGER, BARTLETT

CHIEF JOHN H. SCHLAF
KNOX COLLEGE CAMPUS SAFETY
GALESBURG

TED J. STREET

DWIGHT W. WELCH
MAYOR, COUNTRY CLUB HILLS

CHIEF ARTIS YANCEY, RET.
WAUKEGAN POLICE DEPARTMENT

ROLANDO VILLAFUERTE

SHERIFF MEARL J. JUSTUS
ST. CLAIR COUNTY

THOMAS W. BARWIN
VILLAGE MANAGER, OAK PARK

LAUREL LUNT PRUSSING
MAYOR, URBANA

STATUTORY MEMBERS

LISA MADIGAN
ATTORNEY GENERAL
STATE OF ILLINOIS

GARRY MCCARTHY
SUPERINTENDENT
CHICAGO POLICE DEPARTMENT

SHERIFF THOMAS DART
COOK COUNTY SHERIFF

HIRAM GRAU
DIRECTOR
DEPARTMENT OF STATE POLICE

SPECIAL AGENT-IN-CHARGE
FBI, SPRINGFIELD

EXECUTIVE DIRECTOR
IL BOARD OF HIGHER EDUCATION

DIRECTOR
POLICE TRAINING INSTITUTE,
CHAMPAIGN

SALVADOR GODINEZ
DIRECTOR
ILLINOIS DEPARTMENT OF
CORRECTIONS

MANAGEMENT ASSERTION LETTER

June 8, 2011

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

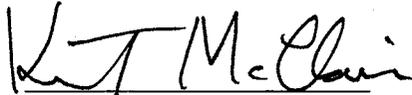
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Law Enforcement Training and Standards Board (Board). We are responsible for and we have established and maintained 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, 2010. Based on this evaluation, we assert that during the years ended June 30, 2010 and June 30, 2009, 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 agency have been properly and

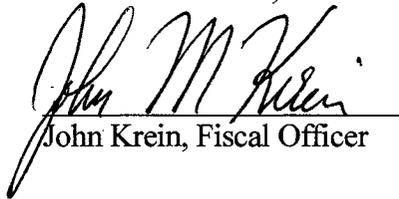
legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Law Enforcement Training and Standards Board

Handwritten signature of Kevin T. McClain in cursive script.

Kevin T. McClain, Director

Handwritten signature of John Krein in cursive script.

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' 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>Current</u>	<u>Prior</u>
Findings	9	13
Repeated findings	9	3
Prior recommendations implemented or not repeated	4	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
10-1	9	Inadequate controls over electronic data processing consulting contracts	Significant Deficiency and Noncompliance
10-2	11	Lack of segregation of duties	Significant Deficiency and Noncompliance
10-3	12	Inadequate control over employee attendance	Significant Deficiency and Noncompliance
10-4	14	Failure to file economic interest statements	Significant Deficiency and Noncompliance
10-5	15	Performance appraisals not conducted timely	Significant Deficiency and Noncompliance

10-6	16	Noncompliance with State Officials and Employees Ethics Act	Significant Deficiency and Noncompliance
10-7	17	Inadequate utilization of State vehicles and inaccurate vehicle reporting	Significant Deficiency and Noncompliance
10-8	19	Inadequate control over operation of automobile expenditures	Significant Deficiency and Noncompliance
10-9	21	Voucher processing weaknesses	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	23	Inadequate controls over disbursements to Mobile Team Units
B	23	Inadequate controls over contractual employees and field staff
C	23	Lack of documentation and untimely filing of contracts
D	23	Noncompliance with the Police Training Act

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on May 26, 2011. Attending were:

Office of the Auditor General

Jane Clark, Audit Manager
Christa Bull, Audit Supervisor
Mike Hagerty, Audit Staff

Law Enforcement Training and Standards Board

Kevin T. McClain, Executive Director
Larry N. Smith, Deputy Director
John Krein, Chief Fiscal Officer
Jennifer Wooldridge, Manager of Operations

Responses to the recommendations were provided by the Executive Director in correspondence dated June 8, 2011.

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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 State of 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, 2010. The management of the State of Illinois Law Enforcement Training and Standards Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Law Enforcement Training and Standards Board's compliance based on our examination.

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

of 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.

We conducted our examination 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 State of 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 State of Illinois Law Enforcement Training and Standards Board's compliance with specified requirements.

In our opinion, the State of 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, 2010. However, the results of our procedures disclosed instances of noncompliance, 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 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8 and 10-9.

Internal Control

The management of the State of 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 State of 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 State of 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 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 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8 and 10-9. A *significant deficiency over compliance* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, 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 State of Illinois Law Enforcement Training and Standards Board's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine the State of 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 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 2010 and 2009 Supplementary Information for State Compliance Purposes, except for 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 2008 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, agency management and the 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 8, 2011

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

For the Two Years Ended June 30, 2010

10-1. **FINDING** (Inadequate controls over electronic data processing consulting contracts)

The Illinois Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over its electronic data processing (EDP) consulting agreements.

During our testing we noted the following:

- The Board paid \$42,090 in Fiscal Year 2009 to a vendor for professional website application services and did not execute and file a contract with the State Comptroller's Office. The Illinois Administrative Code (74 Ill. Adm. Code 290.1204) requires contracts for services involving professional and artistic skills that will exceed \$5,000 for the same type of service during any fiscal year to be reduced to writing. The Illinois Procurement Code (30 ILCS 500/20-80(b)) requires contracts for services involving professional and artistic skills that will exceed \$10,000 to be filed with the State Comptroller's Office. In addition, the Board did not competitively procure the professional consulting services utilized for the design and maintenance of its website. The Illinois Procurement Code (30 ILCS 500/35-30 & 35-35) requires all professional and artistic contracts over \$20,000 to be subject to a competitive selection process prior to the contract being awarded. Also, the Board did not procure these services through the Department of Central Management Services (DCMS) as required. The Illinois Administrative Code (44 Ill. Adm. Code 1.1040) requires electronic data processing services including consulting and professional and artistic services exceeding \$25,000 to be procured by DCMS.
- The Board paid \$19,215 in Fiscal Year 2010 to a vendor for professional website application services prior to the execution of a contract. The contract stated a term of July 1, 2009 to December 31, 2009, but the contract was not executed until June 15, 2010. After the contract was executed, the Board filed documentation with the Comptroller's Office to have all vouchers paid to the vendor charged to the newly filed contract. The Illinois Procurement Code (30 ILCS 500/20-80(b)) requires contracts for services involving professional and artistic skills that will exceed \$10,000 to be filed with the State Comptroller's Office within 15 days of a liability exceeding \$10,000 being incurred. The Illinois Procurement Code (30 ILCS 500/20-80(d)) states that no voucher shall be submitted to the Comptroller unless the contract is reduced to writing before the services are performed. Vendors shall not be paid for any services that were rendered before the contract was reduced to writing and signed by all necessary parties.

Board personnel stated the Fiscal Year 2009 contract was "most likely filled out but never filed" and the Fiscal Year 2010 contract was filed late due to oversight.

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

For the Two Years Ended June 30, 2010

The Board's failure to procure EDP contracts through DCMS and in accordance with the Illinois Administrative Code and Illinois Procurement Code could result in an inefficient use of State resources and is noncompliance with State law. In addition, failure to exercise adequate control over contractual agreements may result in loss of State funds and may subject the State to unnecessary legal risks. (Finding Code No. 10-1, 08-1)

RECOMMENDATION

We recommend the Board ensure professional and artistic contracts expected to exceed \$20,000 are competitively procured and all amounts are paid under the contract in accordance with the contract terms. Further, we recommend the Board procure EDP consulting services exceeding \$25,000 through DCMS as required by administrative rules. We also recommend the Board ensure professional and artistic services contracts are reduced to writing and filed with the State Comptroller's Office as required by law.

BOARD RESPONSE

The Board accepts the Recommendation. The incidents cited happened and / or began prior to the current Executive Director and IT Manager being hired. Nonetheless, measures have been implemented.

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

For the Two Years Ended June 30, 2010

10-2. **FINDING** (Lack of segregation of duties)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate segregation of duties over its equipment and receipt processes.

During testing we noted the following:

- One person had authority to approve property purchases, tag inventory, maintain the property records, perform the annual physical inventory and complete the quarterly reports of State property.
- One person had the responsibility of receiving, recording, and endorsing checks as well as preparing the RDT's for deposit for Fund 923.
- Receipts were not reconciled monthly by an independent person.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to help ensure the safeguarding of assets, prevent improper expenditures, and ensure the accuracy and reliability of accounting data. In addition, good internal controls require the Board maintain adequate segregation of authorization, record keeping and custody duties.

Board personnel stated an inadequate headcount and competing priorities led to the segregation of duties problem.

A lack of adequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 10-2, 08-2)

RECOMMENDATION

We recommend the Board allocate sufficient personnel in order to maintain effective internal control over the authorization, custody and record keeping duties concerned with property control and receipts functions.

BOARD RESPONSE

The Board accepts the Recommendation. The Board will work within existing headcount resources to segregate functions and request additional headcount resources through the budgetary process to more fully segregate functions.

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

For the Two Years Ended June 30, 2010

10-3. **FINDING** (Inadequate control over employee attendance)

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

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

- Three of 5 (60%) employees tested worked less than their scheduled work days according to the Board's sign-in and sign-out sheets due to arriving late, extended breaks, and extended lunch hours. As a result the Board failed to record over 15 hours of benefit time resulting in overstated employee accrued compensated absence balances. The Illinois Administrative Code (Code) (80 Ill. Adm. Code 303.340) states each operating agency shall maintain accurate daily attendance records. The Code (80 Ill. Adm. Code 303.350) also requires employees to provide advance notice of absence whenever possible. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.
- Three of 5 (60%) employees tested did not submit leave slips timely or in advance when possible. In 11 of the 20 instances the employees submitted vacation, sick, and personal time leave slips for approval from 8 to 18 days after the leave time was taken. In 9 of the 20 instances noted, the days late could not be determined due to the approval forms not being dated. The Code (80 Ill. Adm. Code 303.350) requires employees to provide advance notice of absence from work whenever possible.

Board personnel stated these issues were due to oversight.

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. 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, the Board should ensure employee attendance records are correct, complete, and reconcile with leave requests. In addition, the Board should require leave requests be submitted in advance or as timely as possible. Lastly, we recommend the Board correct any employee's accrued absence balance noted as incorrect and recover any amounts owed by employees.

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

For the Two Years Ended June 30, 2010

BOARD RESPONSE

The Board accepts the Recommendation. Electronic time and attendance recordkeeping methods of other state agencies have been researched. Presently, the Board is testing a second such method (the first was not compatible with the Board's IT environment). The three employees noted have been reminded of the importance of timely accurate attendance records. Furthermore, the Deputy Director has issued an agency-wide email re-emphasizing the need for timesheet accuracy and compliance, including time off / leave requests.

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

For the Two Years Ended June 30, 2010

10-4. **FINDING** (Failure to file economic interest statements)

The Illinois Law Enforcement Training and Standards Board (Board) did not notify the Secretary of State of all employees whose position required them to file an economic interest statement.

During testing we noted three Board employees who had direct authority for the formulation, negotiation, issuance or execution of contracts entered into by the State in the amount of \$5,000 or more were omitted from the list of employees required to file statements of economic interest and therefore the three employees did not file the required economic interest statements.

The Illinois Governmental Ethics Act (Act) (5 ILCS 420/4A-106) requires on or before February 1 annually, the chief administrative officer of any State agency to certify to the Secretary of State the names and mailing addresses of those persons that are required to file the economic interest statement.

Board personnel stated they were not aware at the time that those individuals were required to file economic interest statements with the Secretary of State.

Failure to notify the Secretary of State of those employees required to file economic interest statements led to those employees not filing the required statements. In addition, failure to file economic interest statements could lead to employees making decisions in which they should have been disqualified due to a conflict of interest. (Finding Code No. 10-4, 08-9)

RECOMMENDATION

We recommend the Board comply with the Act and take appropriate action to ensure required employees file economic interest statements with the Secretary of State.

BOARD RESPONSE

The Board accepts and has already implemented the Recommendation. The incident happened prior to the current Executive Director being hired.

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

For the Two Years Ended June 30, 2010

10-5. **FINDING** (Performance appraisals not conducted timely)

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

The Board did not perform annual performance appraisals for two of five (40%) employees tested in accordance with the Illinois Administrative Code (Code). The Board was required to prepare four annual evaluations during the examination period for the affected two employees; however, only one evaluation was performed. The other three evaluations for the two employees have not been performed as of the end of our fieldwork.

The Code (80 Ill. Adm. Code 302.270) requires the Board to prepare an evaluation on employees not less often than annually.

The Board stated the evaluations were missed due to oversight. Additionally, one of the employees responsible for evaluations is no longer with the Board.

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. 10-5, 08-10, 06-5)

RECOMMENDATION

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

BOARD RESPONSE

The Board accepts the Recommendation. The Board will immediately begin to comply with the recommendation. In addition, the Board will attempt to hire a Human Resources employee to assume responsibility to maintain a system to uniformly apply this requirement. Currently there is a 100% vacancy in the Board's Human Resources Bureau, and the Deputy Director is temporarily implementing this function.

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

For the Two Years Ended June 30, 2010

10-6. **FINDING** (Noncompliance with State Officials and Employees Ethics Act)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain time sheets in compliance with the State Officials and Employees Ethics Act (Act).

The Board does not have a policy that requires all employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Employees are only required to sign in upon arriving at work and sign out upon leaving work.

The Act requires the Board to adopt personnel policies consistent with the Act. The Act (5 ILCS 430/5-5(c)) states, “The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.”

Board personnel stated they reviewed the policy manual and did not note anything about submitting time sheets documenting time spent each day on official business to the nearest quarter hour.

By not maintaining appropriate time sheets, the Board is not in compliance with the State Officials and Employees Ethics Act. (Finding Code No. 10-6, 08-12, 06-1)

RECOMMENDATION

We recommend the Board amend its policies to require all employees maintain time sheets in compliance with the Act.

BOARD RESPONSE

The Board accepts the Recommendation. Electronic time and attendance recordkeeping methods of other state agencies have been researched. Presently, the Board is testing a second such method (the first was not compatible with the Board’s IT environment). This system will ensure compliance with the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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10-7. **FINDING** (Inadequate utilization of State vehicles and inaccurate vehicle reporting)

The Illinois Law Enforcement Training and Standards Board (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 testing we noted the following:

- The Board did not sufficiently utilize 7 of 9 (78%) vehicles during Fiscal Year 2009 and Fiscal Year 2010. The vehicles were driven an average of 0 to 1,160 miles per month in Fiscal Year 2009 and 0 to 1,248 miles per month in Fiscal Year 2010.
- The Board's Annual Vehicle Reports submitted to DCMS were inaccurate. The Board reported its vehicles' average mileage driven was between 804 to 3,808 miles per month during Fiscal Year 2009 and 2010 when actual average monthly usage ranged from 313 to 2,179. Also, the Board inaccurately reported the vehicle number assigned to one individual on both the Fiscal Year 2009 and 2010 Annual Vehicle Report. Lastly, four employees were left off the Fiscal Year 2009 Annual Vehicle Report submitted by the Board to DCMS even though Board records showed these four employees had vehicles assigned to them.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5040.270) states new passenger vehicles are to be used a minimum of 1,500 per month unless the Agency head obtains approval for lesser usage for operational needs. It further states DCMS surplus should be used if the 1,500 miles per month criteria can not be met. The State Property Control Act (30 ILCS 605/1.04 and 7.3) defines transferable property as property no longer needed or usable by the agency and requires agency heads to periodically report transferable property to the Director of DCMS.

The Code (44 Ill. Adm. Code 5040.340) requires agencies to report to DCMS annually, and when changes occur, the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, employee's headquarters, and residence.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws; and its resources are accurately accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources.

Board personnel stated the lack of utilization was caused by headcount vacancies (that were funded) where the position was assigned a vehicle and the Board plans to fill these vacancies. Board personnel stated the inaccurate reports were due to errors being carried forward on the reports without being corrected. In addition, the Vehicle Coordinator who completed the Fiscal

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

For the Two Years Ended June 30, 2010

Year 2009 report is no longer with the agency and an interim Vehicle Coordinator completed the Fiscal Year 2010 report prior to having training on how to complete the form.

Failure to ensure vehicles are adequately utilized could result in the use of State funds to purchase and maintain vehicles that are not necessary for current operations. In addition, allowing a vehicle to sit idle for an extended period of time could lead to deterioration of a State asset. Failure to accurately report to DCMS vehicle information and vehicle assignments prevents DCMS from maintaining accurate, updated data used to ensure vehicles are maintained and used in the most efficient and least costly manner. (Finding Code No. 10-6, 08-6)

RECOMMENDATION

We recommend the Board transfer underutilized and unnecessary vehicles to surplus or document the operational need for the vehicles. We also recommend the Board accurately report required vehicle data to DCMS.

BOARD RESPONSE

The Board accepts the Recommendation. Assistance has been requested from DCMS to implement the recommendation. It must be noted: (1) the vehicle with 0 miles was inoperable and ultimately transferred to DCMS; (2) the underutilization of vehicles was due, directly and indirectly, to funded vacancies among the Board's staff. The Board will modify its reporting to meet the recommendation. The Board is currently short 2 vehicles for assignment should funded vacancies be filled. However, the Board will make every effort to comply with state requirements regarding vehicle utilization.

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

For the Two Years Ended June 30, 2010

10-8. **FINDING** (Inadequate control over operation of automobile expenditures)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate internal controls over operation of automobile expenditures.

During testing we noted the following:

- Four of 25 (16%) vouchers tested, totaling \$3,926, lacked supporting documentation. This missing supporting documentation included eight fuel receipts in Fiscal Year 2009 totaling \$278 and three fuel receipts in Fiscal Year 2010 totaling \$97.
- Nine of 25 (36%) vouchers tested, totaling \$10,847, did not include the State vehicle's license plate number or had the incorrect vehicle license plate number on fuel receipts and related support. Eleven fuel receipts totaling \$1,644 were missing license plate numbers or had the incorrect license plate number.
- Ten of 25 (40%) vouchers tested, totaling \$8,957, did not have employee signatures on all the related fuel receipts and charge ticket receipts. A total of 64 receipts, totaling \$4,021, associated with these 10 vouchers lacked the signature of the Board employee authorized to make the purchase.

The Statewide Accounting Management System (SAMS) (Procedure 17.10.20) requires each State agency to maintain all supporting documentation necessary to substantiate their expenditures. Good business practices state that good internal controls require fuel receipts and charge ticket receipts contain employee's signatures and the respective vehicle's identification number or license plate number to facilitate vehicle log maintenance and to signify the validity of the transaction.

Board personnel stated the Vehicle Coordinator position experienced turnover causing these issues to go undetected by inexperienced staff.

Failure to exercise adequate internal controls over expenditures increases the likelihood of erroneous payments and decreases the reliability of the data used to track vehicle repairs and costs. (Finding Code No. 10-8, 08-7)

RECOMMENDATION

We recommend the Board ensure all supporting documentation for operation of automotive expenditures are maintained and all fuel receipts are signed by the Board employees and include the license plate numbers.

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

For the Two Years Ended June 30, 2010

BOARD RESPONSE

The Board accepts the Recommendation. Assistance has been requested from DCMS to implement the Recommendation. The Board will make every effort to comply with state requirements regarding vehicle utilization. The field staff has been directed to keep all gas receipts and submit them to the Board office on a timely basis, and all staff has been directed to initial every receipt.

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

For the Two Years Ended June 30, 2010

10-9. **FINDING** (Voucher processing weaknesses)

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

During testing we noted the following:

- Eight of 284 (3%) vouchers tested, totaling \$38,381, were approved for payment from 2 to 174 days late. The Illinois Administrative 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.
- Fifty-eight of 284 (20%) vouchers tested, totaling \$1,334,050, were not properly approved. These vouchers had an approval weakness which involved one employee signing as the receiving officer, agency head, and director. The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) states each invoice voucher, upon receipt of goods or services must be signed by the receiving officer verifying goods or services meet the stated specifications. The voucher should then be forwarded to the proper employee to obtain additional approvals. Also, good business practice requires a proper segregation of duties be established to ensure one person does not sign as receiving officer, agency head and director to ensure proper accountability and approval is maintained over expenditures.
- Three of 284 (1%) vouchers tested, totaling \$4,761, were not mathematically correct. The Board overpaid two vendors \$8 and \$3, respectively, and underpaid one vendor \$65. Good business practices require all vouchers be paid for the correct amount.

Board personnel stated the vouchers were approved late due to lack of staff and competing priorities. Board personnel also stated only one signature was obtained on various vouchers due to receipt of the vouchers late in the fiscal year and the mathematical errors were not caught due to oversight.

Failure to approve vouchers timely could subject the State to unnecessary interest charges and paying improper amounts can affect the financial situation of the Board. In addition, having one person sign as receiving officer, agency head and director increases the likelihood that a loss from errors or irregularities could occur and remain undetected in the normal course of employees executing their assigned duties. (Finding Code No. 10-9, 08-13)

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

For the Two Years Ended June 30, 2010

RECOMMENDATION

We recommend the Center comply with the Illinois Administrative Code and implement controls to ensure vouchers are approved within the required time frame and the vouchers processed for payment are for the correct amount. We also recommend the Board ensure a single person does not sign as receiving officer, head of agency and director.

BOARD RESPONSE

The Board accepts the Recommendation. The importance of timely, correct, and properly approved payments will be re-emphasized. Vouchers will be signed by the Receiving Officer and the Manager or the Deputy Director or the Director. Presently the Board is working with CMS to create an Accountant Advanced position to assist in the implementation of this recommendation. The Board will tighten internal controls to meet the State requirements.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2010

A. **FINDING** (Inadequate controls over disbursements to Mobile Team Units)

During the prior engagement, the Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its disbursements to Mobile Team Units (MTUs). We noted the Board paid for training in advance of the training being held and paid for a reception at a horse racing event which seemed unnecessary.

During the current engagement, we did not note any expenditures paid in advance or that appeared to be unnecessary based on our sample testing of disbursements to MTUs. (Finding Code No. 08-03)

B. **FINDING** (Inadequate controls over contractual employees and field staff)

During the prior engagement, the Board did not maintain adequate controls over its contractual employees and its field staff. We noted contractual employees and field staff tested did not submit properly completed weekly status reports required by Board policy detailing hours worked and documentation of the activities performed on behalf of the Board.

During the current engagement, the Board maintained adequate controls over its contractual employees and field staff. For those contractual and field staff tested, we noted the employees properly completed status reports detailing hours worked and documentation of the activities performed on behalf of the Board. (Finding Code No. 08-4)

C. **FINDING** (Lack of documentation and untimely filing of contracts)

During the prior engagement, the Board did not maintain adequate support for contractual payments and did not timely file its contracts.

During the current engagement, the Board strengthened its controls over contractual payments. In our sample testing of contractual payments we noted the Board maintained adequate support for payments and timely filed its contracts. (Finding Code No. 08-8)

D. **FINDING** (Noncompliance with the Police Training Act)

During the prior engagement, the Board did not adopt rules and minimum standards for schools that provide basic training to court security officers, did not establish training requirements which it considered appropriate for court security officers, and did not certify schools to conduct training for court security officers.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2010

During the current engagement, the Board adopted rules and minimum standards for court security officers, established training requirements which it considered appropriate for court security officers, and established that training for court security officers must be overseen by a Course Coordinator, who is responsible for arranging the courses in adequate training facilities. (Finding Code No. 08-11, 06-3)

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 Agreements
- 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, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants 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, 2010
(expressed in thousands)

	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>
Federal Emergency Management Agency		
Passed through programs from:		
Illinois Emergency Management Agency		
Homeland Security Grant Program	97.067	<u>\$ 363</u>
Total Expenditure of Federal Awards		<u><u>\$ 363</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, 2009
(expressed in thousands)

	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>
Federal Emergency Management Agency		
Passed through programs from:		
Illinois Emergency Management Agency		
Homeland Security Grant Program	97.067	<u>\$ 475</u>
Total Expenditure of Federal Awards		<u><u>\$ 475</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
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2010

Note 1 – Basis of Presentation

The accompanying Expenditures of Federal Awards include the federal grant activity of the Law Enforcement Training and Standards Board (Board) and are presented on the cash basis of accounting.

The Board has an interagency agreement with the Illinois Emergency Management Agency. The Board has interagency agreements with Western Illinois University to perform grant activities related to homeland security (CFDA 97.067).

Note 2 – Description of Programs

Homeland Security Grant Program CFDA #97.067

The objective of this program is to enhance the ability of the State and local governments to prepare, prevent, respond to, and recover from terrorist attacks and other disasters. The Homeland Security Grant Program is the primary funding mechanism for building and sustaining national preparedness capabilities. This program is funded through the U.S. Department of Homeland Security.

Note 3 – Non-cash Awards

The Board did not receive any non-cash awards.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Appropriated Funds					
Law Enforcement Camera Grant Fund - 0356					
For Grants to Units of Local Government related to Installing Video Cameras in Law Enforcement Vehicles and Training Law Enforcement Officers in the Operation of the Cameras					
	\$ 97,000	\$ 0	\$ 43,833	\$ 43,833	\$ 53,167
Total Law Enforcement Camera Grant Fund	<u>\$ 97,000</u>	<u>\$ 0</u>	<u>\$ 43,833</u>	<u>\$ 43,833</u>	<u>\$ 53,167</u>
Police Training Board Services Fund - 0517					
For Payment of and/or Services Related to Law Enforcement Training					
	\$ 97,000	\$ 0	\$ 0	\$ 0	\$ 97,000
Total Police Training Board Services Fund	<u>\$ 97,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 97,000</u>
Death Certificate Surcharge Fund - 0635					
For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act					
	\$ 388,000	\$ 364,578	\$ 11,419	\$ 375,997	\$ 12,003
Total Death Certificate Surcharge Fund	<u>\$ 388,000</u>	<u>\$ 364,578</u>	<u>\$ 11,419</u>	<u>\$ 375,997</u>	<u>\$ 12,003</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
Traffic and Criminal Conviction Surcharge Fund - 0879					
Personal Services	\$ 1,520,500	\$ 1,124,258	\$ 0	\$ 1,124,258	\$ 396,242
State Contribution to State Employees' Retirement System	431,500	320,196	0	320,196	111,304
State Contributions to Social Security	116,300	85,309	214	85,523	30,777
Group Insurance	355,000	245,331	0	245,331	109,669
Contractual Services	308,500	174,160	54,499	228,659	79,841
Travel	34,000	21,866	3,211	25,077	8,923
Commodities	11,180	10,804	371	11,175	5
Printing	3,950	987	622	1,609	2,341
Equipment	19,790	0	18,270	18,270	1,520
Electronic Data Processing	58,540	49,123	9,415	58,538	2
Telecommunications	58,320	33,163	25,150	58,313	7
Operation of Automotive Equipment	25,920	21,700	4,215	25,915	5
Investigations	5,000	0	0	0	5,000
Reimbursement of Training and Training Services	10,387,700	5,489,056	3,426,338	8,915,394	1,472,306
Total Traffic and Criminal Conviction Surcharge Fund	\$ 13,336,200	\$ 7,575,953	\$ 3,542,305	\$ 11,118,258	\$ 2,217,942
Total All Appropriated Funds	\$ 13,918,200	\$ 7,940,531	\$ 3,597,557	\$ 11,538,088	\$ 2,380,112

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
P.A. 96-0046					
FISCAL YEAR 2010					
Non-Appropriated Fund					
Federal Projects Fund - 0923					
Homeland Security Grant		\$ 83,291	\$ 0	\$ 83,291	
Homeland Security Grant		254,132	616	254,748	
Homeland Security Grant		0	45,858	45,858	
Total Federal Projects Fund		<u>\$ 337,423</u>	<u>\$ 46,474</u>	<u>\$ 383,897</u>	
Grand Total, All Funds		<u>\$ 8,277,954</u>	<u>\$ 3,644,031</u>	<u>\$ 11,921,985</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
For The Fiscal Year Ended June 30, 2009

P.A. 95-0731 FISCAL YEAR 2009	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
Appropriated Funds						
Law Enforcement Camera Grant Fund - 0356						
For Grants to Units of Local Government Related to Installing Video Cameras in Law Enforcement Vehicles and Training Law Enforcement Officers in the Operation of the Cameras	\$ 100,000	\$ 63,080	\$ 4,807	\$ 67,887	\$ 32,113	
Total Law Enforcement Camera Grant Fund	<u>\$ 100,000</u>	<u>\$ 63,080</u>	<u>\$ 4,807</u>	<u>\$ 67,887</u>	<u>\$ 32,113</u>	
Police Training Board Services Fund - 0517						
For Payment of and/or Services Related to Law Enforcement Training	\$ 100,000	\$ 0	\$ 2,272	\$ 2,272	\$ 97,728	
Total Police Training Board Services Fund	<u>\$ 100,000</u>	<u>\$ 0</u>	<u>\$ 2,272</u>	<u>\$ 2,272</u>	<u>\$ 97,728</u>	
Death Certificate Surcharge Fund - 0635						
For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act	\$ 400,000	\$ 387,838	\$ 162	\$ 388,000	\$ 12,000	
Total Death Certificate Surcharge Fund	<u>\$ 400,000</u>	<u>\$ 387,838</u>	<u>\$ 162</u>	<u>\$ 388,000</u>	<u>\$ 12,000</u>	

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2009

P.A. 95-0731 FISCAL YEAR 2009	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
Traffic and Criminal Conviction Surcharge Fund - 0879						
Personal Services	\$ 1,376,661	\$ 1,205,431	\$ 5,046	\$ 1,210,477	\$ 166,184	
State Contribution to State Employees' Retirement System	255,629	254,560	1,069	255,629	0	
State Contributions to Social Security	94,315	86,591	389	86,980	7,335	
Group Insurance	392,730	256,280	0	256,280	136,450	
Contractual Services	319,000	225,015	7,793	232,808	86,192	
Travel	47,000	38,928	7,588	46,516	484	
Commodities	12,605	11,090	1,515	12,605	0	
Printing	2,727	1,115	23	1,138	1,589	
Equipment	9,700	500	4,990	5,490	4,210	
Electronic Data Processing	75,317	65,794	9,492	75,286	31	
Telecommunications	32,100	29,347	2,753	32,100	0	
Operation of Automotive Equipment	22,122	18,227	3,894	22,121	1	
Investigations	10,000	0	0	0	10,000	
Public Safety Shared Services	22,400	0	0	0	22,400	
Reimbursement of Training and Training Services	10,961,519	5,694,964	4,323,505	10,018,469	943,050	
Total Traffic and Criminal Conviction Surcharge Fund	\$ 13,633,825	\$ 7,887,842	\$ 4,368,057	\$ 12,255,899	\$ 1,377,926	
Total All Appropriated Funds	\$ 14,233,825	\$ 8,338,760	\$ 4,375,298	\$ 12,714,058	\$ 1,519,767	

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2009

P.A. 95-0731 FISCAL YEAR 2009	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
Non-Appropriated Fund					
Federal Projects Fund - 0923					
Homeland Security Grant	\$ 230,844	\$ 0	\$ 230,844		
Homeland Security Grant	195,093	25,159	220,252		
Federal Refunds	<u>3,501</u>	<u>0</u>	<u>3,501</u>		
Total Federal Projects Fund	<u>\$ 429,438</u>	<u>\$ 25,159</u>	<u>\$ 454,597</u>		
Grand Total, All Funds	<u>\$ 8,768,198</u>	<u>\$ 4,400,457</u>	<u>\$ 13,168,655</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,

	2010 <u>P.A. 96-0046</u>	Fiscal Year 2009 <u>P.A. 95-0731</u>	2008 <u>P.A. 95-0348</u>
Appropriated Funds			
Law Enforcement Camera Grant Fund-0356			
Appropriations (Net of Transfers)	\$ 97,000	\$ 100,000	\$ 100,000
<u>Expenditures</u>			
For Grants to Units of Local Government Related to Installing Video Cameras in Law Enforcement Vehicles and Training Law Enforcement Officers in the Operation of the Cameras	\$ 43,833	\$ 67,887	\$ 78,980
Total Expenditures	\$ 43,833	\$ 67,887	\$ 78,980
Lapsed Balances	<u>\$ 53,167</u>	<u>\$ 32,113</u>	<u>\$ 21,020</u>
Police Training Board Services Fund - 0517			
Appropriations (Net of Transfers)	\$ 97,000	\$ 100,000	\$ 100,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Law Enforcement Training	\$ 0	\$ 2,272	\$ 78
Total Expenditures	\$ 0	\$ 2,272	\$ 78
Lapsed Balances	<u>\$ 97,000</u>	<u>\$ 97,728</u>	<u>\$ 99,922</u>
Death Certificate Surcharge Fund - 0635			
Appropriations (Net of Transfers)	\$ 388,000	\$ 400,000	\$ 400,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act	\$ 375,997	\$ 388,000	\$ 400,000
Total Expenditures	\$ 375,997	\$ 388,000	\$ 400,000
Lapsed Balances	<u>\$ 12,003</u>	<u>\$ 12,000</u>	<u>\$ 0</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		
	2010 <u>P.A. 96-0046</u>	2009 <u>P.A. 95-0731</u>	2008 <u>P.A. 95-0348</u>
Appropriated Funds			
Traffic and Criminal Conviction Surcharge Fund - 0879			
Appropriations (Net of Transfers)	\$ 13,336,200	\$ 13,633,825	\$ 13,616,800
<u>Expenditures</u>			
Personal Services	\$ 1,124,258	\$ 1,210,477	\$ 1,088,602
State Contribution to State Employees' Retirement System	320,196	255,629	180,787
State Contributions to Social Security	85,523	86,980	78,769
Group Insurance	245,331	256,280	264,343
Contractual Services	228,659	232,808	283,930
Travel	25,077	46,516	43,411
Commodities	11,175	12,605	9,510
Printing	1,609	1,138	847
Equipment	18,270	5,490	5,306
Electronic Data Processing	58,538	75,286	74,232
Telecommunications	58,313	32,100	34,700
Operation of Automotive Equipment For payment of and/or Reimbursement of Training and Training Services	25,915	22,121	33,477
	<u>8,915,394</u>	<u>10,018,469</u>	<u>11,108,704</u>
Total Expenditures	<u>\$ 11,118,258</u>	<u>\$ 12,255,899</u>	<u>\$ 13,206,618</u>
Lapsed Balances	<u>\$ 2,217,942</u>	<u>\$ 1,377,926</u>	<u>\$ 410,182</u>
Grand Total - All Appropriated Funds			
Appropriations (Net of Transfers)	<u>\$ 13,918,200</u>	<u>\$ 14,233,825</u>	<u>\$ 14,216,800</u>
Total Expenditures	<u>\$ 11,538,088</u>	<u>\$ 12,714,058</u>	<u>\$ 13,685,676</u>
Lapsed Balances	<u>\$ 2,380,112</u>	<u>\$ 1,519,767</u>	<u>\$ 531,124</u>
Non-Appropriated Fund			
Federal Projects Fund - 0923			
<u>Expenditures</u>			
IEMA-Homeland Security Grant FY06	\$ 0	\$ 0	\$ 145,673
Homeland Security Grant FY07	83,291	230,844	135,865
Homeland Security Grant FY08	254,748	220,252	0
Homeland Security Grant FY09	45,858	0	0
Refund Federal Funds	0	3,501	14,947
	<u>0</u>	<u>3,501</u>	<u>14,947</u>
Total Non-Appropriated Expenditures	<u>\$ 383,897</u>	<u>\$ 454,597</u>	<u>\$ 296,485</u>
Grand Total, All Funds	<u>\$ 11,921,985</u>	<u>\$ 13,168,655</u>	<u>\$ 13,982,161</u>

STATE OF ILLINOIS
 ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2010

	Equipment
Balance at July 1, 2008	\$ 661,429
Additions	9,768
Deletions	(44,154)
Net Transfers	0
Balance at June 30, 2009	\$ 627,043
Balance at July 1, 2009	\$ 627,043
Additions	48,561
Deletions	(38,492)
Net Transfers	0
Balance at June 30, 2010	\$ 637,112

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,

	Fiscal Year		
	2010	2009	2008
Police Training Services Fund (0517)			
Deposits from licenses and fees	\$ 0	\$ 5,600	\$ 0
Traffic and Criminal Surcharge Fee Fund (0879)			
Deposits from counties for surcharges on certain traffic and criminal convictions	\$ 19,986,975	\$ 20,607,630	\$ 21,193,118
Miscellaneous receipts	0	452	0
Total Traffic and Criminal Surcharge Fee Fund	<u>\$ 19,986,975</u>	<u>\$ 20,608,082</u>	<u>\$ 21,193,118</u>
Federal Projects Fund (0923)			
Federal Grants received through the U.S. Department of Homeland Security from IEMA	\$ 362,581	\$ 456,764	\$ 526,949
Total Receipts - All Funds	<u>\$ 20,349,556</u>	<u>\$ 21,070,446</u>	<u>\$ 21,720,067</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,

	2010	2009
<u>Police Training Board Services Fund (0517)</u>		
Receipts per Board Records	\$ 0	\$ 5,600
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	0	0
Deposits Recorded by the Comptroller	\$ 0	\$ 5,600
 <u>Traffic and Criminal Surcharge Fund (0879)</u>		
Receipts per Board Records	\$ 19,986,975	\$ 20,608,082
Add: Deposits in Transit, Beginning of Year	0	0
Less: Deposits in Transit, End of Year	0	0
Deposits Recorded by the Comptroller	\$ 19,986,975	\$ 20,608,082
 <u>Federal Projects Fund (0923)</u>		
Receipts per Board Records	\$ 362,581	\$ 456,764
Add: Deposits in Transit, Beginning of Year	0	18,641
Less: Deposits in Transit, End of Year	0	0
Deposits Recorded by the Comptroller	\$ 362,581	\$ 475,405

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

COUNTY	2010	2009	2008	FY09 to FY10		FY08 to FY09	
				Increase (Decrease)		Increase (Decrease)	
				Amount	Percentage	Amount	Percentage
1 ADAMS	\$ 157,201	\$ 147,854	\$ 156,945	9,347	6%	(9,091)	-6%
2 ALEXANDER	45,451	60,061	54,881	(14,610)	-24%	5,180	9%
3 BOND	101,626	104,427	82,536	(2,801)	-3%	21,891	27%
4 BOONE	206,242	196,795	168,140	9,446	5%	28,655	17%
5 BROWN	11,379	10,418	9,941	961	9%	477	5%
6 BUREAU	64,468	67,746	70,791	(3,278)	-5%	(3,045)	-4%
7 CALHOUN	18,866	12,427	23,199	6,439	52%	(10,772)	-46%
8 CARROLL	23,265	25,049	21,630	(1,784)	-7%	3,419	16%
9 CASS	41,653	57,387	48,670	(15,734)	-27%	8,717	18%
10 CHAMPAIGN	420,578	366,377	428,279	54,201	15%	(61,902)	-14%
11 CHRISTIAN	73,023	80,193	92,215	(7,171)	-9%	(12,022)	-13%
12 CLARK	49,849	56,418	87,057	(6,569)	-12%	(30,639)	-35%
13 CLAY	34,484	45,101	49,485	(10,617)	-24%	(4,384)	-9%
14 CLINTON	83,734	74,902	91,188	8,832	12%	(16,286)	-18%
15 COLES	149,284	144,051	130,643	5,233	4%	13,408	10%
16 COOK							
DISTRICT #1	1,506	2,274	3,254	(768)	-34%	(980)	-30%
DISTRICT #2	229,315	231,342	201,735	(2,027)	-1%	29,607	15%
DISTRICT #3	454,206	424,735	465,660	29,472	7%	(40,925)	-9%
DISTRICT #4	201,364	208,170	231,136	(6,807)	-3%	(22,966)	-10%
DISTRICT #5	356,333	367,609	387,084	(11,276)	-3%	(19,475)	-5%
DISTRICT #6	180,875	170,334	160,554	10,541	6%	9,780	6%
TRAFFIC	524,911	555,400	645,397	(30,489)	-5%	(89,997)	-14%
17 CRAWFORD	63,093	61,998	67,570	1,096	2%	(5,572)	-8%
18 CUMBERLAND	32,651	31,747	31,446	905	3%	301	1%
19 DEKALB	202,803	212,592	181,336	(9,789)	-5%	31,256	17%
20 DEWITT	56,878	66,495	60,383	(9,617)	-14%	6,112	10%
21 DOUGLAS	63,781	55,532	67,818	8,249	15%	(12,286)	-18%
22 DUPAGE	2,057,525	2,138,922	1,957,751	(81,397)	-4%	181,171	9%
23 EDGAR	33,047	68,230	46,593	(35,183)	-52%	21,637	46%
24 EDWARDS	15,388	15,458	11,678	(71)	0%	3,780	32%
25 EFFINGHAM	162,039	145,061	119,272	16,977	12%	25,789	22%
26 FAYETTE	123,220	122,245	132,731	976	1%	(10,486)	-8%
27 FORD	30,584	37,657	33,809	(7,073)	-19%	3,848	11%
28 FRANKLIN	146,682	146,661	123,414	20	0%	23,247	19%
29 FULTON	60,655	60,035	61,364	620	1%	(1,329)	-2%
30 GALLATIN	20,234	18,540	19,063	1,695	9%	(523)	-3%
31 GREENE	21,429	18,018	19,172	3,411	19%	(1,154)	-6%
32 GRUNDY	134,504	119,942	127,050	14,563	12%	(7,108)	-6%
33 HAMILTON	16,991	13,760	21,769	3,231	23%	(8,009)	-37%
34 HANCOCK	28,568	35,185	45,375	(6,617)	-19%	(10,190)	-22%
35 HARDIN	19,353	12,951	17,625	6,401	49%	(4,674)	-27%
36 HENDERSON	9,401	12,529	17,420	(3,129)	-25%	(4,891)	-28%
37 HENRY	129,234	131,822	132,091	(2,589)	-2%	(269)	0%
38 IROQUIOS	88,934	87,493	102,667	1,441	2%	(15,174)	-15%
39 JACKSON	132,325	132,132	138,063	192	0%	(5,931)	-4%
40 JASPER	23,999	13,215	19,708	10,784	82%	(6,493)	-33%
41 JEFFERSON	84,757	75,158	70,368	9,599	13%	4,790	7%
42 JERSEY	73,421	105,538	117,413	(32,117)	-30%	(11,875)	-10%
43 JODAVIESS	63,300	86,170	80,060	(22,870)	-27%	6,110	8%
44 JOHNSON	47,282	36,547	45,894	10,736	29%	(9,347)	-20%
45 KANE	700,226	687,713	635,812	12,513	2%	51,901	8%
46 KANKAKEE	176,689	209,353	357,514	(32,664)	-16%	(148,161)	-41%
47 KENDALL	118,749	108,932	139,501	9,817	9%	(30,569)	-22%
48 KNOX	114,858	109,113	109,655	5,745	5%	(542)	0%
50 LAKE	1,726,710	1,742,935	1,969,820	(16,225)	-1%	(226,885)	-12%

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

COUNTY	FY09 to FY10				FY08 to FY09				
	2010	2009	2008	Increase (Decrease)		2010	2009	Increase (Decrease)	
				Amount	Percentage			Amount	Percentage
49 LA SALLE	322,182	375,643	295,924	(53,461)	-14%	79,719		27%	
51 LAWRENCE	64,966	47,023	28,995	17,943	38%	18,028		62%	
52 LEE	104,266	91,189	103,717	13,077	14%	(12,528)		-12%	
53 LIVINGSTON	112,159	100,931	129,418	11,228	11%	(28,487)		-22%	
54 LOGAN	54,451	49,826	50,547	4,625	9%	(721)		-1%	
55 MACON	195,802	171,393	158,929	24,409	14%	12,464		8%	
56 MACOUPIN	155,087	155,660	168,140	(573)	0%	(12,480)		-7%	
57 MADISON	342,845	361,361	404,655	(18,516)	-5%	(43,294)		-11%	
58 MARION	136,911	111,460	97,552	25,452	23%	13,908		14%	
59 MARSHALL	19,502	18,711	21,895	790	4%	(3,184)		-15%	
60 MASON	57,418	57,756	65,575	(337)	-1%	(7,819)		-12%	
61 MASSAC	61,665	55,593	62,499	6,072	11%	(6,906)		-11%	
62 MCDONOUGH	162,910	145,217	132,253	17,693	12%	12,964		10%	
63 MCHENRY	928,882	1,099,405	1,218,933	(170,523)	-16%	(119,528)		-10%	
64 MCLEAN	394,626	447,953	532,417	(53,327)	-12%	(84,464)		-16%	
65 MENARD	33,969	35,228	39,161	(1,260)	-4%	(3,933)		-10%	
66 MERCER	60,300	48,729	47,469	11,571	24%	1,260		3%	
67 MONROE	57,831	68,325	70,081	(10,495)	-15%	(1,756)		-3%	
68 MONTGOMERY	201,491	188,033	183,589	13,458	7%	4,444		2%	
69 MORGAN	61,366	60,201	75,742	1,165	2%	(15,541)		-21%	
70 MOULTRIE	29,690	36,727	39,992	(7,037)	-19%	(3,265)		-8%	
71 OGLE	123,835	139,886	159,821	(16,051)	-11%	(19,935)		-12%	
72 PEORIA	197,164	236,527	237,671	(39,363)	-17%	(1,144)		0%	
73 PERRY	53,883	49,865	47,693	4,017	8%	2,172		5%	
74 PIATT	50,516	31,154	29,564	19,362	62%	1,590		5%	
75 PIKE	79,061	74,122	101,751	4,939	7%	(27,629)		-27%	
76 POPE	9,655	9,171	9,581	484	5%	(410)		-4%	
77 PULASKI	68,797	68,459	80,248	339	0%	(11,789)		-15%	
78 PUTNAM	13,430	7,009	9,122	6,421	92%	(2,113)		-23%	
79 RANDOLPH	67,288	81,286	94,634	(13,998)	-17%	(13,348)		-14%	
80 RICHLAND	38,918	38,162	30,676	755	2%	7,486		24%	
81 ROCK ISLAND	451,979	382,112	380,053	69,867	18%	2,059		1%	
82 SALINE	76,862	91,324	81,577	(14,463)	-16%	9,747		12%	
83 SANGAMON	470,851	554,342	627,623	(83,492)	-15%	(73,281)		-12%	
84 SCHUYLER	34,720	38,831	40,511	(4,112)	-11%	(1,680)		-4%	
85 SCOTT	9,989	10,099	7,147	(110)	-1%	2,952		41%	
86 SHELBY	88,001	78,116	46,895	9,885	13%	31,221		67%	
88 STARK	10,098	8,148	10,322	1,950	24%	(2,174)		-21%	
87 ST CLAIR	364,049	383,423	391,039	(19,374)	-5%	(7,616)		-2%	
89 STEPHENSON	162,356	144,789	142,223	17,568	12%	2,566		2%	
90 TAZEWELL	441,342	465,907	450,659	(24,564)	-5%	15,248		3%	
91 UNION	83,451	64,427	66,565	19,024	30%	(2,138)		-3%	
92 VERMILION	184,846	186,625	191,060	(1,779)	-1%	(4,435)		-2%	
93 WABASH	41,880	41,587	44,294	293	1%	(2,707)		-6%	
94 WARREN	49,925	52,219	64,201	(2,294)	-4%	(11,982)		-19%	
95 WASHINGTON	37,774	33,581	32,806	4,193	12%	775		2%	
96 WAYNE	52,422	51,125	45,600	1,297	3%	5,525		12%	
97 WHITE	67,815	56,731	53,680	11,083	20%	3,051		6%	
98 WHITESIDE	121,733	158,400	157,644	(36,666)	-23%	756		0%	
99 WILL	1,622,663	1,737,306	1,716,455	(114,643)	-7%	20,851		1%	
100 WILLIAMSON	185,721	193,045	224,770	(7,324)	-4%	(31,725)		-14%	
101 WINNEBAGO	873,603	991,979	879,760	(118,376)	-12%	112,219		13%	
102 WOODFORD	85,111	92,760	118,375	(7,648)	-8%	(25,615)		-22%	
Difference	0	0	0	-		0			
TOTAL	\$ 19,986,975	20,607,630	\$ 21,193,128	\$ (620,655)	-3%	\$ (585,498)		-3%	

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2010

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2010

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 2010. This grant was established in Fiscal Year 2008 and it is expected requests for video camera grants will fluctuate between fiscal years.

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 21.049% in Fiscal Year 2009 to 28.377% in Fiscal Year 2010.

Travel

The decrease in travel expenditures was due to staff vacancies occurring in Fiscal Year 2010 for those positions which typically did the most traveling.

Equipment

The increase in equipment expenditures was due to the Board purchasing a vehicle in Fiscal Year 2010.

EDP

The decrease in EDP expenditures resulted from the Board limiting expenditures for EDP contracts to an amount which would not require the contracts to be bid.

Telecommunications

The increase in telecommunications expenditures resulted from the Board's move to a new location.

Federal Projects Fund (0923)

Federal Homeland Security Grant FY07

The decrease in the Federal Homeland Security Grant FY07 expenditures was due to this grant having activity of 12 months in Fiscal Year 2009 and only six months of activity in Fiscal Year 2010.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2010

Federal Homeland Security Grant FY09

The increase in Federal Homeland Security Grant FY09 expenditures was due to the activity for this grant not starting until State Fiscal Year 2010.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2009

Traffic Criminal Conviction Surcharge Fund (0879)

State Contribution to State Employees' Retirement System

The increase in the State Contribution to State Employees' Retirement System expenditures was due to the contribution rate increasing from 16.561% in Fiscal Year 2008 to 21.049% in Fiscal Year 2009.

Operation of Automotive Equipment

The decrease in Operation of Automotive Equipment expenditures was due to a \$10,000 repair bill for a vehicle in Fiscal Year 2008 which did not reoccur in Fiscal Year 2009.

Federal Projects Fund (0923)

Federal Homeland Security Grant FY06

The decrease in Federal Homeland Security Grant FY06 expenditures was due to this grant ending in State Fiscal Year 2008.

Federal Homeland Security Grant FY07

The increase in Federal Homeland Security Grant FY07 expenditures was due to the activity for this grant being for a full twelve months in State Fiscal Year 2009 and not a full twelve months in State Fiscal Year 2008.

Federal Homeland Security Grant FY08

The increase in Federal Homeland Security Grant FY08 expenditures was due the activity for this grant starting in State Fiscal Year 2009.

Refund Federal Funds

The decrease in refund of Federal funds expenditures was due to the transition from grants being advance funded in prior years, which would require a refund to be made if not all funds were expended, to grants being awarded on a reimbursement basis. Grants on a reimbursement basis would not require a refund.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2010

The following is a summary of explanations for significant variations in receipts received by the Board for the Fiscal Year ended June 30, 2010 as compared to the Fiscal Year ended June 30, 2009 and for the Fiscal Year ended June 30, 2009 as compared to the Fiscal Year ended June 30, 2008. 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 2009 AND 2010

Police Training Board Services Fund - 0517

Licenses and Fees

The decrease in licenses and fees was a result of variations in programmatic activity and the number of intern applicants. The Board had 28 intern applications in Fiscal Year 2009 and 7 intern applications in Fiscal Year 2010. 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).

Federal Projects Fund - 0923

IEMA Homeland Security Grant

The decrease in Homeland Security grant funds was due to Homeland Security Federal Fiscal Year 2008 activity beginning in April of 2009, whereas Homeland Security Federal Fiscal Year 2009 activity did not begin until July of State Fiscal Year 2010.

EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEAR 2008 AND 2009

Police Training Board Services Fund - 0517

Licenses and Fees

The increase in licenses and fees was a result of variations in programmatic activity and the number of intern applicants. The Board received 2 intern applications in Fiscal Year 2008 and 28 intern applications in Fiscal Year 2009. 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).

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2010

FISCAL YEAR 2010

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)

Contractual Services

The Board did not receive CMS Facilities Management revolving fund invoices until late in the fiscal year and the related invoices were not processed until the lapse period.

Printing

The Board received an invoice for training certificates late in the fiscal year which was not processed until the lapse period.

Equipment

The Board ordered a vehicle in February but did not receive the vehicle until late June. The related invoice was not processed until the lapse period.

Telecommunications

The Board had additional telecommunications expenses due to relocating offices. The related invoices for these costs were not received until late in the fiscal year and were not processed until the lapse period.

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

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.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2010

FISCAL YEAR 2009

Police Training Board Service Fund (0517)

Payment and 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)

Equipment

The Board received office filing cabinets from the Illinois Correctional Industries in June. The related invoices were not received or processed until the lapse period.

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.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2010

AGENCY FUNCTIONS AND PLANNING PROGRAM

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, 2010 were as follows:

Statutory Members

Lisa Madigan, Attorney General
Jody P. Weis, Superintendent, Chicago Police Department
Thomas Dart, Cook County Sheriff
Karen E. Spangenberg, Special Agent-in-Charge, FBI
Judy Erwin, Executive Director, Illinois Board of Higher Education
Krystal L. Fitzpatrick, Director, Police Training Institute
Jonathon E. Monken, Director, Department of State Police
Michael Randle, Director, Illinois Department of Corrections

Appointed Members

Mayor Timothy J. Davlin, Chairman
Sheriff Brent A. Fischer, Vice Chairman
Bennett W. Dickmann
G. Nick Graff
Robert J. Hogan
David E. Livesay
Valerie L. Salmons
John H. Schlaf
Ted J. Street
H. Richard Watson
Dwight W. Welch

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 Chicago, Bloomington, Schaumburg, Springfield, Whittington, Fairview Heights and Lombard during Fiscal Years 2009 and 2010. 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
For the Two Years Ended June 30, 2010

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:

- 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.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2010

Agency Functions (Continued)

- 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 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 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.

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.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2010

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>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Executive Director	1	1	1
Technical (Legal) Advisor	0	1	1
Specialist	5	5	4
Administrative and Clerical	12	13	14
Total average full-time employees	<u><u>18</u></u>	<u><u>20</u></u>	<u><u>20</u></u>

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INTERAGENCY AGREEMENTS

Western Illinois University Agreements:

The Board and Western Illinois University (WIU) entered into ten interagency agreements for Fiscal Years 2009 and 2010. 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.

One interagency agreement, in Fiscal Year 2009, was agreed upon by the Board and WIU for the purpose of WIU operating the Media Resource Center. In Fiscal Year 2010, this agreement was folded over into the Executive Institute agreement due to the low dollar amount of the agreement. The Board paid an agreed amount for the services provided and additional funds were approved by the Executive Director and paid to WIU on an as needed basis.

The other five 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 five interagency agreements with the Illinois Emergency Management Agency (IEMA) during Fiscal Years 2009 and 2010. 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 2009 and one for Fiscal Year 2010, 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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University of Illinois Agreement:

The interagency agreement between the Board and the University of Illinois requires the University to perform Training Services as defined in the Illinois Police Training Act (50 ILCS 705/1 et seq.). These services include, but are not limited to, conducting an analysis of the Board's pursuit driving data, preparing the statutorily mandated report for the Board, and preparing any necessary recommendations for the Board's various training curriculums. The Board agreed to increase the original amount agreed upon to handle the overflow of lodging for enrollment in the basic training course at the request of the University.

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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 the fiscal years ended June 30,

	2010	2009	2008
Law Enforcement Officers completing mandated basic training	658	939	1,337
County Corrections Officers completing mandated basic training	276	365	506
Public Safety Personnel trained utilizing in-service training delivery system	42,840	44,108	43,202
Reimbursement cost per Law Enforcement Officer trained	\$2,675	\$2,959	\$3,045
Reimbursement cost per County Corrections Officer trained	\$1,724	\$2,315	\$1,968
Cost per training man-hour for in-service training delivery program	\$9.18	\$8.43	\$8.32