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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-53700-10

REPORT DIGEST

**ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
FINANCIAL AND COMPLIANCE AUDIT
(In Accordance with the Single Audit Act of 1984
and OMB Circular A-128)
For the Two Years Ended June 30, 1994**

SYNOPSIS

- The Police Training Board had inefficient procedures for monitoring law enforcement officers' training. This condition has existed since 1986.
- The Board did not have adequate controls over funds it granted to local organizations.
- The Board did not comply with provisions of the State Printing Contracts Act on a purchase totalling \$9,653.

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

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RECYCLED PAPER · SOYBEAN INKS

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(In accordance with the Single Audit Act of 1984
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For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$10,005,663	\$9,286,115	\$9,790,916
<u>OPERATIONS TOTAL</u>	\$2,062,187	\$1,917,381	\$1,706,406
% of Total Expenditures	20.61%	20.65%	17.43%
Personal Services	\$679,307	\$611,219	\$537,446
% of Operations Expenditures	32.94%	31.88%	31.49%
Average No. of Employees	26	26	23
Other Payroll Costs (FICA, Retirement)	\$188,004	\$182,248	\$150,822
% of Operations Expenditures	9.12%	9.50%	8.84%
Contractual Services	\$253,329	\$256,101	\$259,334
% of Operations Expenditures	12.28%	13.36%	15.20%
All Other Operations Items	\$941,547	\$867,813	\$758,804
% of Operations Expenditures	45.66%	45.26%	44.47%
<u>GRANTS TOTAL</u>	\$7,943,476	\$7,368,734	\$8,084,510
% of Total Expenditures	79.39%	79.35%	82.57%
• Cost of Property and Equipment	\$509,785	\$493,557	\$445,026

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INEFFICIENT MONITORING PROCEDURES

The Board's procedures for monitoring law enforcement officers' training were inefficient. The Board maintained two systems, one manual and one automated, to monitor whether officers had complied with training requirements. However, neither system provided an accurate, reliable, and current record of officers' training. **This finding has been repeated since 1986.**

We recommended the Board establish policies and procedures for monitoring law enforcement officers' training and maintain one automated system which will allow the Board efficient access to the information. (Finding 1, page 8)

The Board agreed with our recommendation and responded that it was in the third year of a five-year plan established to address the finding. (For previous agency responses, see Digest Footnote 1.)

INADEQUATE CONTROLS OVER FUNDS GRANTED TO LOCAL ORGANIZATIONS

The Board did not have adequate controls over funds it granted to Mobile Team Units (MTU's) throughout the State. During the audit period, the Board allowed MTU's to keep unexpended grant funds at the end of the grant period which ends at the same time as the fiscal year. The MTU's held \$48,759 in funds at the end of Fiscal Year 1993 and \$30,520 at the end of Fiscal Year 1994.

MTU's are organizations formed by a combination of units of local governments which provide in-service training to law enforcement officers at scheduled times and sites.

The Illinois Grant Funds Recovery Act (Act) (30 ILCS 705/5) requires State grant funds to be refunded to the grantor agency within 45 days of the end of the grant period. The Act requires the grantor to take action to recover improperly held funds and provides several methods to recover those funds. The Board chose to require the MTU's to spend the excess funds which was not an appropriate recovery method under the Act. (Finding 4, page 13)

The Board has responded that with the transition from Fiscal Year 1994 to Fiscal Year 1995, the Board has implemented procedures to fully comply with the Illinois Grant Funds Recovery Act.

NONCOMPLIANCE WITH THE STATE PRINTING CONTRACTS ACT

The Board did not comply with the provisions set forth in the State Printing Contracts Act for the purchase of printed training certificates costing \$9,653. The Board purchased the certificates without soliciting bids and without approval from the Department of Central Management Services. The Board filed an emergency purchase affidavit for the certificates with the Auditor General 19 months later.

According to the State Printing Contracts Act, bids should have been solicited for the purchase since the estimated amount exceeded \$2,500 and the purchase should have been approved by DCMS. In addition, the Act states that if bids are not solicited, all emergency purchases must be filed with the Auditor General within 10 days of the purchase. (Finding 3, page 12)

Board officials responded that effective with the appointment of the present Executive Director, policies have been implemented to comply with the Act. In addition, management indicated that the events that gave rise to this finding occurred during the term of the previous Executive Director.

OTHER FINDINGS

The remaining findings were less significant and officials have responded that appropriate corrective action is in progress. We will review the Board's progress towards implementing our recommendations during the next audit.

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

AUDITORS' OPINION

We have stated that the financial statements of the Board as of and for the years ended June 30, 1994 and 1993 are fairly presented.



WILLIAM G. HOLLAND, Auditor General

WGH:GS:pp
May 4, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	6	8
Repeated audit findings	3	6
Prior recommendations implemented or not repeated	5	20

SPECIAL ASSISTANT AUDITORS

The audit was performed by the Auditor General's staff.

DIGEST FOOTNOTES

#1: INEFFICIENT MONITORING PROCEDURES - Previous Board Responses.

1994: "The Board agrees with the recommendation. Under the previous Executive Director, this was not a priority. The present software package was obtained for free from another state agency (the Illinois Criminal Justice Information Authority). Further, EDP budgets were allowed to decrease, reducing resources available to address this concern. We can neither defend nor dispute the previous Executive Director's practices or priorities. With the appointment of the present Executive Director April 1, 1992, a five year plan was implemented to address this concern. (This was a full year before the adoption of the Board's Long Range Plan in July 1993.) The first two years procured the necessary hardware, while the third, fourth, and fifth were to develop a database software package to address this concern. Given the small size of the Board's EDP budget, these actions could not be completed in less than a five year project. The completion of this project is anticipated and budgeted to be finished in Fiscal Year 1996."

1992: "Since April 1, 1992, the Board has taken several steps to enhance its policies and procedures for monitoring compliance with the Police Training Act. We are in agreement that previous administrative programs failed to produce the most efficient and accurate maintenance of information as is required by the Act. The Board has proposed massive changes with regard to upgrading its computer functions to include new equipment and EDP personnel to monitor and further develop the system. Additionally, steps have been taken to introduce legislation requiring each individual officer to register on an annual basis with the Board. It is our feeling that such procedures will enhance the Board's data collection and monitoring system. Finally, the Board has reorganized the duties and responsibilities of the police training specialists to follow up with cases involving non-compliance with the Act."

1990: "The Board partially accepts the recommendation. It will allocate available resources within the Board's current appropriation level.

The reason for the partial acceptance is as follows. The finding implies the Board currently has sufficient resources to implement the recommendation. This is not the case. Office of the Auditor General staff are in possession of the Board's Fiscal Years 1989 and 1990 budgetary proposals. Both contain requests for additional resources to implement the recommendation." (Albert A. Apa, Former Executive Director)

1988: "The Board accepts the recommendation and will continue to take steps to improve the effectiveness and control of its data processing system." (Albert A. Apa, Former Executive Director)

1986: "The Board accepts this recommendation and will take steps to improve the effectiveness and control of its data processing system." (Albert A. Apa, Former Executive Director)