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**ILLINOIS
CRIMINAL JUSTICE
INFORMATION AUTHORITY**

120 South Riverside Plaza • Suite 1016 • Chicago, Illinois 60606 • (312) 793-8550

April 27, 2007

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

Dear Mr. Holland:

Pursuant to the Fiscal Control and Internal Auditing Act (FCIAA), an evaluation of the internal fiscal and administrative controls of the Illinois Criminal Justice Information Authority now in operation was performed in accordance with the guidelines established by the Comptroller of the State of Illinois, in consultation with the Director of Central Management Services.

The objectives of the system of the internal fiscal and administrative controls of the Authority are to provide reasonable, but not absolute, assurance that:

1. resources are utilized efficiently, effectively and in compliance with applicable law;
2. obligations and costs are in compliance with applicable law;
3. funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation;
4. revenues, expenditures and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and,
5. funds held outside the State Treasury are managed, used and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist.

The concept of reasonable assurances recognizes that the costs of internal control should not exceed the benefits expected to be derived therefrom, and that the benefits consist of reductions in the risks of failing to achieve the state objectives. Estimates and judgments are required to assess the expected benefits and related costs of control procedures. Furthermore, errors or irregularities may occur and not be detected because of inherent limitations in any system of internal accounting and administrative control, including those limitations resulting from resource constraints, legislative restrictions and other factors.

Finally, the projections of any evaluation of the system into the future are subject to the risk that procedures may be inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. Nonetheless, I have taken the necessary measures to assure that the evaluation, identified in the first paragraph, has been conducted in a thorough and conscientious manner within the constraints of the Authority's current resources.

Our evaluation has determined that the system of internal fiscal and administrative controls of the Illinois Criminal Justice Information Authority in several instances did not fully comply with the requirements of the FCIAA. I have therefore enclosed with this letter a description of the identified material weakness, together with a corresponding Corrective Action Plan.

Should you have any questions regarding the Authority's implementation of the FCIAA, please contact either Frederic Trick, Acting Chief Financial Officer, who coordinated the evaluation or me.

Sincerely,

Lori G. Levin by Jack Cuticchio

Lori G. Levin
Executive Director

5/1/07 JLC