

**STATE OF ILLINOIS
CORONER TRAINING BOARD
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
CORONER TRAINING BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

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STATE OF ILLINOIS
CORONER TRAINING BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

BOARD OFFICIALS

Chairman	Mr. Duane Northrup
Vice Chairman	Mr. Brian Gustafson
Executive Director (11/1/19 - Present)	Mr. Lynn Reed
Executive Assistant (11/1/19 – Present)	Mr. Anthony Raffety

GOVERNING BOARD MEMBERS

Chairman	Mr. Duane Northrup
Vice Chairman	Mr. Brian Gustafson
Member	Mr. J. Scott Denton
Member	Ms. Amy Maher
Member	Ms. Lauren Woertz

BOARD OFFICES

The Coroner Training Board's primary administrative office is located at:

1087 West Rotary Way
Decatur, Illinois 62521



Illinois Coroner Training Board

1087 West Rotary Way, Decatur, Illinois 62521

Lynn Reed, Executive Director
JB Pritzker, Governor

Phone: (217)330-9091

MANAGEMENT ASSERTION LETTER

May 26, 2020

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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 Coroner Training 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 specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Board has materially complied with the specified requirements listed 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.

Yours truly,

Coroner Training Board

SIGNED ORIGINAL ON FILE

Duane Northrup, Chair

SIGNED ORIGINAL ON FILE

Lynn Reed, Executive Director

STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and the Illinois State Auditing Act.

ACCOUNTANT'S REPORT

The Independent Accountant's 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> Findings	<u>Current</u> <u>Report</u>
Repeated Findings	4
Prior Recommendations Implemented or Not Repeated	N/A*
	N/A*

* This is the first State Compliance Examination of the Coroner Training Board.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	8	New	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2019-002	10	New	Inadequate Controls over Reconciliations	Significant Deficiency and Noncompliance
2019-003	11	New	Failure to File FCIAA Certifications	Significant Deficiency and Noncompliance
2019-004	12	New	Noncompliance with the Coroner Training Board Act	Significant Deficiency and Noncompliance

STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on May 21, 2020.

Attending were:

Coroner Training Board

Duane Northrup, Board Chair
Brian Gustafson, Board Vice Chair
Amy Maher, Board Member
Lynn Reed, Executive Director
Anthony Raffety, Executive Assistant

Office of the Auditor General

Megan Green, Audit Manager
Dennis Gibbons, Audit Supervisor

The responses to the recommendations were provided by Duane Northrup, the Board Chair, in a letter dated May 26, 2020.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

**INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Coroner Training Board

Compliance

We have examined compliance by the State of Illinois, Coroner Training Board (Board) with the specified 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, 2019. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

In our opinion, the Board complied with the specified requirements during the two years ended June 30, 2019, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2019-001 through 2019-004.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on them.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a

reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2019-001 through 2019-004, that we consider to be significant deficiencies.

As required by the *Audit Guide*, an immaterial finding excluded from this report has been reported in a separate letter.

The Board's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on them.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Board's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 3 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Board management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 3. We have not applied procedures to the accompanying supplementary information in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 3 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
May 26, 2020

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Voucher Processing Weaknesses)

The Coroner Training Board (Board) did not exercise adequate control over voucher processing.

During testing of all ten vouchers the Board submitted to the Office of the State Comptroller for payment during the examination period, we noted the following:

- Nine (90%) vouchers, totaling \$119,107, were approved for payment between 5 and 407 days late.

The Illinois Administrative Code (74 Ill. Admin. Code 900.70(b)) requires the Board 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 receiving the bill.

- Five (50%) vouchers, totaling \$67,807, accrued late payment interest which was not paid by the Board, totaling \$3,398.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2 (1.05)) states that any bill approved for payment under the Act must be paid within 90 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 90-day period, an interest penalty of 0.033% per day outstanding is applied, until the final payment is made.

Board officials indicated these issues resulted because the Board operated without full-time staff during the examination period and the Board members who performed Board functions during this time were unaware of these requirements.

Failure to maintain adequate controls over voucher processing increases the risk that errors or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. Further, failure to pay interest represents noncompliance with the Act and could result in unpaid vendors needing to seek payment through the Court of Claims. (Finding Code No. 2019-001)

RECOMMENDATION

We recommend the Board take action to comply with State laws and regulations over its voucher processing function, including:

- reviewing and approving or denying vendor bills within 30 days from receipt; and,
- ensuring interest due is paid to vendors.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (Voucher Processing Weaknesses) – Continued

BOARD RESPONSE

The Board agrees with the finding and accepts the recommendation. The Board will work with newly hired staff to establish processes to approve or deny vendor bills within 30 days from receipt and ensure interest due is paid to vendors in compliance with the Act.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-002. **FINDING** (Inadequate Controls over Reconciliations)

The Coroner Training Board (Board) did not maintain adequate controls over its reconciliations.

During testing, we noted the Board did not perform monthly reconciliations of its expenditure records to the *Monthly Appropriations Status* (SB01) report or to the *Object Expense/Expenditures by Quarter* (SA02) report prepared by the Office of the State Comptroller (Comptroller). We were, however, able to reconcile the Board's ten voucher records with the Comptroller's expenditure data to determine the population of vouchers was sufficiently complete and accurate under the Codification of Statements on Attestation Standards (AT-C § 205.35).

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) notes, "The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied." As such, SAMS (Procedure 11.40.20 and Procedure 07.30.21) established requirements for a monthly reconciliation of the SB01 and SA02 reports generated by the Comptroller.

Board officials indicated these issues resulted because the Board operated without full-time staff during the examination period and the Board members who performed Board functions during this time were unaware of these requirements.

Failure to ensure reconciliations are timely and accurately prepared and reviewed could result in errors or other irregularities going undetected for a significant period of time and represents noncompliance with SAMS. (Finding Code No. 2019-002)

RECOMMENDATION

We recommend the Board ensure required reconciliations to the Comptroller's records are performed, reviewed, and any differences are appropriately handled timely. In addition, the Board should maintain documentation to support the proper completion of these reconciliations.

BOARD RESPONSE

The Board agrees with the finding and accepts the recommendation. The Board will work with newly hired staff to establish a process for completing and reviewing required reconciliations to the Comptroller's records. The process shall include addressing differences in reconciliations in a timely manner and documenting completion of all reconciliations.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-003. **FINDING** (Failure to File FCIAA Certifications)

The Coroner Training Board (Board) did not file its Fiscal Control and Internal Auditing Act (FCIAA) certifications during the examination period.

During our testing, we noted the Board did not file its FCIAA certifications with the Office of the Auditor General (Auditor General) for Fiscal Years 2018 and 2019.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3003) requires the Board to prepare and submit to the Auditor General by May 1 a certification that the systems of internal fiscal and administrative controls of the Board comply or do not comply with the Act.

Board officials indicated this issue resulted because the Board operated without full-time staff during the examination period and the Board members who performed Board functions during this time were unaware of this requirement.

Failure to submit the FCIAA certification to the Auditor General represents noncompliance with the Act and hinders governmental oversight. (Finding Code No. 2019-003)

RECOMMENDATION

We recommend the Board ensure that FCIAA certifications are timely submitted to the Auditor General.

BOARD RESPONSE

The Board agrees with the finding and accepts the recommendation. The Board will work with newly hired staff to ensure annual FCIAA certifications are filed with the Auditor General in a timely manner in accordance with the Act.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-004. **FINDING** (Noncompliance with the Coroner Training Board Act)

The Coroner Training Board (Board) did not comply with the Coroner Training Board Act (Act).

During testing, we noted the following:

- The Board did not meet during Fiscal Year 2019.

The Act (55 ILCS 135/15) requires the Board to meet at least four times each year.

- The Board did not develop a process for waiver applications for death investigation training.

The Act (55 ILCS 135/30(b)) requires the Board to develop a process for waiver applications for coroners whose prior experience or training as a death or homicide investigator may qualify them for a waiver.

Board officials indicated these issues resulted because they postponed several Board meetings until they could fill the Board's Executive Director position and they did not develop a waiver application process until they could hire the Executive Director and obtain his input into the process.

Failure to comply with the Act increases the likelihood that all requirements of the Act would not be met and may subject the Board to unnecessary legal action. (Finding Code No. 2019-004)

RECOMMENDATION

We recommend the Board implement measures to ensure:

- the Board meets at least four times each year; and,
- the Board develops a process for waiver applications for death investigation training.

BOARD RESPONSE

The Board agrees with the finding and accepts the recommendation. The Board will schedule and hold a minimum of four meetings annually and develop a process for waiver applications for death investigation training in accordance with the Act.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2019

For the Fifteen Months Ended September 30, 2019

SEE FINDING 2019-002 Public Act 100-0586 FISCAL YEAR 2019	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures September 30	Balances Lapsed September 30
		Expenditures Through June 30	Expenditures July 1 to September 30		
<u>APPROPRIATED FUNDS</u>					
<u>DEATH CERTIFICATE SURCHARGE FUND - 635</u>					
For Expenses of the Coroner Training Board	\$ 450,000	\$ 70,953	\$ 12,747	\$ 83,700	\$ 366,300
Subtotal - Fund 635	<u>\$ 450,000</u>	<u>\$ 70,953</u>	<u>\$ 12,747</u>	<u>\$ 83,700</u>	<u>\$ 366,300</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 450,000</u>	<u>\$ 70,953</u>	<u>\$ 12,747</u>	<u>\$ 83,700</u>	<u>\$ 366,300</u>

Note 1: The Board did not perform reconciliations and update expenditure records as required. As a result, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2019 (see Finding 2019-002 for further details). We were, however, able to reconcile the Board's ten voucher records with the State Comptroller's expenditure data to determine the population of vouchers was sufficiently complete and accurate under the Codification of Statements on Attestation Standards (AT-C § 205.35).

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
 CORONER TRAINING BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

SEE FINDING 2019-002 Public Act 100-0021 FISCAL YEAR 2018	Appropriations		Lapse Period		Total	Balances Lapsed September 30
	(Net of Transfers)	Expenditures Through June 30	Expenditures July 1 to September 30	Expenditures 15 Months Ended September 30		
APPROPRIATED FUNDS						
DEATH CERTIFICATE SURCHARGE FUND - 635						
For Expenses of the Coroner Training Board	\$ 450,000	-	\$ 47,813	\$ 47,813	\$ 47,813	\$ 402,187
Subtotal - Fund 635	<u>\$ 450,000</u>	<u>-</u>	<u>\$ 47,813</u>	<u>\$ 47,813</u>	<u>\$ 47,813</u>	<u>\$ 402,187</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 450,000</u>	<u>-</u>	<u>\$ 47,813</u>	<u>\$ 47,813</u>	<u>\$ 47,813</u>	<u>\$ 402,187</u>

Note 1: The Board did not perform reconciliations and update expenditure records as required. As a result, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018 (see Finding 2019-002 for further details). We were, however, able to reconcile the Board's ten voucher records with the State Comptroller's expenditure data to determine the population of vouchers was sufficiently complete and accurate under the Codification of Statements on Attestation Standards (AT-C § 205.35).

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
CORONER TRAINING BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	FISCAL YEAR	
	2019	2018
	Public Act 100-0586	Public Act 100-0021
APPROPRIATED FUNDS		
Death Certificate Surcharge Fund - 635		
Appropriations (Net of Transfers)	\$ 450,000	\$ 450,000
Expenditures		
For Expenses of the Coroner Training Board	\$ 83,700	\$ 47,813
Total Expenditures	\$ 83,700	\$ 47,813
Lapsed Balances	\$ 366,300	\$ 402,187
GRAND TOTAL - ALL FUNDS		
Total Expenditures	\$ 83,700	\$ 47,813

Note 1: The Board did not perform reconciliations and update expenditure records as required. As a result, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, and September 30, 2019 (see Finding 2019-002 for further details). We were, however, able to reconcile the Board's ten voucher records with the State Comptroller's expenditure data to determine the population of vouchers was sufficiently complete and accurate under the Codification of Statements on Attestation Standards (AT-C § 205.35).

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
CORONER TRAINING BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

The Coroner Training Board (Board) was created by the Coroner Training Board Act (Act) (55 ILCS 135/1 et seq.). The Board's members serve without compensation.

The Board is required by the Act to hold, at least, four meetings each year. The Board's meetings were held at various locations throughout the State, including Chicago, Rock Island, and Urbana during Fiscal Year 2018. The Board did not meet during Fiscal Year 2019 (see Finding 2019-004 for further details). The quarterly meetings are held outside of Springfield to allow local coroners, deputy coroners, and pathologists the opportunity to attend meetings and be involved in Board discussions.

The Board has the following powers and duties:

- To require units of local government to furnish such reports and information as the Board deems necessary to fully implement the Coroner Training Board Act;
- To establish by rule appropriate mandatory minimum standards relating to the training of coroners and consult with the Illinois Coroners and Medical Examiners Association when adopting mandatory minimum standards;
- To provide appropriate certification to coroners who successfully complete the prescribed minimum standard basic training course;
- To review, conduct and/or approve annual training curriculum for coroners;
- To review and approve applicants to ensure no applicant is admitted to a coroner training school unless the applicant is a person of good character and has not been convicted of a felony offense nor misdemeanor specified in the Act (55 ILCS 135/20(e));
- To select and certify coroner training schools within or outside the State of Illinois for the purpose of providing basic training of coroners and for providing advanced or in-service training for coroners;
- To develop a process for waiver applications for coroners whose prior training and experience may qualify them for a waiver.

STATE OF ILLINOIS
CORONER TRAINING BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

The Board's mission is:

- To provide minimum standards and training which enhance the coroner's ability to conduct comprehensive death investigations and maintain the highest level of professionalism within the coroner's office;
- To promulgate standards for review and approval of coroner training schools and selection and training of employees of coroner agencies to mirror advances in forensic science as it pertains to death investigation;
- 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 provide guidance to coroners on legally required job duties and responsibilities;
- To certify personnel who have acquired the levels of education, training, and experience necessary to perform the duties of the coroner;
- To conduct surveys and research concerning training and the administration and operation of coroner agencies;
- To investigate, determine, and effectuate agency and individual compliance with the Act, and all associated administrative standards, policies, rules, and regulations.

Board Planning

The Board plans to establish a strategic plan to address its mission to provide standards and training that enhance the coroner's ability to stay current with best practices and guidelines regarding death investigation. This plan may include developing coroner/deputy coroner training academies to provide periodic and ongoing training in multiple areas of death investigation.

STATE OF ILLINOIS
CORONER TRAINING BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018

Death Certificate Surcharge Fund – 635

For Expenses of the Coroner Training Board

The increase in expenditures was due to the Board's increased proficiency with using its appropriations for coroner training during Fiscal Year 2019 compared to Fiscal Year 2018. During the examination period, the Board operated with no full-time employees, and the Board members were primarily focused on establishing the Board as a State entity.

STATE OF ILLINOIS
CORONER TRAINING BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019

(NOT EXAMINED)

FISCAL YEAR 2018

Death Certificate Surcharge Fund – 635

For Expenses of the Coroner Training Board

The significant spending during the Lapse Period was due to the Board making expenditures throughout Fiscal Year 2018, but approving the associated vouchers late in the Lapse Period. As a result, all expenditures were processed during the Lapse Period (see Finding 2019-001 for further details).