



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

METRO EAST POLICE DISTRICT COMMISSION

Compliance Examination
 For the Year Ended December 31, 2019

Release Date: July 16, 2020

FINDINGS THIS AUDIT: 5	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	4	5	2016	19-3, 19-4		
Category 2:	0	0	0	2014	19-1, 19-2		
Category 3:	0	0	0				
TOTAL	1	4	5				
FINDINGS LAST AUDIT: 4							

INTRODUCTION

Because of the significance and pervasiveness of the matters described within the findings included within the report, we expressed an **adverse opinion** on the Commission's compliance with the assertions which comprise a State compliance examination. The Codification of Statements on Standards for Attestation Engagements (AT-C § 205.72) states a practitioner "should express an adverse opinion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter."

Additionally, on December 31, 2019, the Metro East Police District Act (Act) (70 ILCS 1750) was repealed by operation of law (70 ILCS 1750/20). As a result, the Commission was abolished.

SYNOPSIS

- (19-05) The Commission did not properly plan for or cease its activities.

<p>Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).</p> <p>Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.</p> <p>Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.</p>

{Expenditures and Activity Measures have been excluded due to the adverse opinion.}

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

IMPROPER CESSATION OF ACTIVITIES

The Metro East Police District Commission (Commission) did not properly plan for or cease its activities.

During testing, we noted the following:

\$4,467 of remaining cash still held by the Commission

- The Commission had a remaining cash balance of \$4,463 within the Metro East Police District Fund held by the Illinois Finance Authority and the Commission's local bank account had a cash balance of \$4 as of December 31, 2019.

Commission failed to take action to determine an appropriate disposition of this money

The Commission did not determine an appropriate disposition of these moneys or seek a legislative remedy from the General Assembly. Further, it is not clear who is currently responsible for holding the public funds within the Commission's local bank account.

State law is unclear regarding the disposition of the Commission's remaining cash

While outstanding fines collected by the St. Clair County Clerk arising from the additional penalties imposed by the Counties Code (also repealed by operation of law on December 31, 2019, previously codified at 55 ILCS 5/5-1101.5) for certain offenses committed within the Metro East Police District are now remitted to St. Clair County's General Fund in accordance with the Clerks of Courts Act (705 ILCS 105/27.3b-1(b)), cash collections already disbursed to the Commission and deposited within its accounts lacks an apparent disposition under State law.

Commission did not designate an official custodian of its records

- As each Commission member's term of office concluded by operation of law on December 31, 2019, it is unclear who serves as the official custodian of its records and performing destruction procedures after it is deemed the records are no longer necessary for current business or retain administrative, legal, or fiscal value to justify retention.

State law is unclear who serves as the official custodian of the records of a shut-down local government like the Commission

The Local Records Act (50 ILCS 205/10) requires retention of records until the Local Records Commission determines the records have no historical, legal, or administrative value and the Local Records Commission authorizes the destruction of the records. The Local Records Act does not appear to provide a process for handling the records of a closed local government. (Finding 5, pages 21-22).

We recommended the Commission's former officials notify the Governor, the General Assembly, and the Illinois Finance

Authority of the remaining balance of funds and work with these entities to determine an appropriate transfer of responsibilities and disposition of the remaining cash. Further, we recommended the Commission's former officials notify the Secretary of State and the Local Records Commission of its closure and seek an appropriate disposition for its records.

Commission officials declined to provide a response

The Commission declined to provide a response to the finding.

OTHER FINDINGS

The remaining findings pertain to the Commission's failure to assume administrative functions for external law enforcement grants from police departments within the Metro East Police District, inadequate control over the Commission's finances, inadequate monitoring of the Illinois Finance Authority, and procedural deficiencies.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Commission for the year ended December 31, 2019, as required by the Illinois State Auditing Act and the Metro East Police District Act. Because of the effect of the noncompliance described in Finding 2019-001 through Finding 2019-005, the accountants stated the Commission did not comply with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

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JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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