



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**CORONER TRAINING BOARD**

Compliance Examination  
 For the Two Years Ended June 30, 2019

Release Date: June 11, 2020

FINDINGS THIS AUDIT: 4	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>No Repeat Findings*</b>			
Category 2:	4	0	4				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>4</b>				
<b>FINDINGS LAST AUDIT: 0*</b>							

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

**SYNOPSIS**

- (19-02) The Board did not maintain adequate controls over its reconciliations.
- (19-04) The Board did not comply with the Coroner Training Board Act.

**Category 1:** Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

**Category 2:** Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

**Category 3:** Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

**CORONER TRAINING BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2019**

<b>EXPENDITURE STATISTICS</b>	<b>2019</b>	<b>2018</b>
<b>Total Expenditures.....</b>	<b>\$ 83,700</b>	<b>\$ 47,813</b>
<b>OPERATIONS.....</b>	<b>\$ 44,550</b>	<b>\$ 7,900</b>
% of Total Expenditures.....	53.2%	16.5%
<b>AWARDS AND GRANTS.....</b>	<b>\$ 39,150</b>	<b>\$ 39,913</b>
% of Total Expenditures.....	46.8%	83.5%

<b>EXECUTIVE DIRECTOR</b>
During Examination Period: Vacant (7/1/17 - 10/31/19); Lynn Reed (effective 11/1/19)
Currently: Lynn Reed

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER  
RECONCILIATIONS**

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

**Monthly reconciliations to the  
Comptroller's records were not  
performed**

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). (Finding 2, page 10)

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

**Board accepted the recommendation**

The Board agreed with the finding and accepted the recommendation.

**NONCOMPLIANCE WITH THE CORONER TRAINING  
BOARD ACT**

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

During testing, we noted the following:

**Meetings not held**

- The Board did not meet during Fiscal Year 2019.

**Waiver application process not  
developed**

- The Board did not develop a process for waiver applications for death investigation training. (Finding 4, page 12)

We recommended 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 accepted the recommendation**

The Board agreed with the finding and accepted the recommendation.

## **OTHER FINDINGS**

The remaining findings pertain to voucher processing weaknesses and the Board's failure to file certifications required by the Fiscal Control and Internal Auditing Act. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2019, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements described in the report.

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

**SIGNED ORIGINAL ON FILE**

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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**

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FRANK J. MAUTINO  
Auditor General

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