



STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CORONER TRAINING BOARD

State Compliance Examination
For the Two Years Ended June 30, 2021

Release Date: April 6, 2023

FINDINGS THIS AUDIT: 3	AGING SCHEDULE OF REPEATED FINDINGS			
	Repeated Since	Category 1	Category 2	Category 3
Category 1:	2019	21-1	21-2	
Category 2:				
Category 3:				
TOTAL				

	New	Repeat	Total
Category 1:	0	1	1
Category 2:	1	1	2
Category 3:	0	0	0
TOTAL	1	2	3

FINDINGS LAST AUDIT: 4

SYNOPSIS

- **(21-1)** The Coroner Training Board (Board) did not maintain adequate controls over its reconciliations.
- **(21-3)** The Board did not comply with certain statutory requirements and failed to submit required reports.

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.

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER
RECONCILIATIONS**

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

**Performance of monthly
reconciliations not documented**

During testing, we noted the Board did not document performance of monthly reconciliations of its expenditure and contract records to the *Monthly Appropriations Status* (SB01) report and to either the *Obligation Activity* (SC15) report or monthly *Agency Contract* (SC14) report prepared by the Office of Comptroller (Comptroller) during the examination period. Additionally, we noted the Board did not record payroll vouchers in its expenditure records. We were, however, able to reconcile the Board's 94 vouchers and one contract with the Comptroller's expenditure data to determine the populations of vouchers and contracts were sufficiently complete and accurate under the Codification of Statements on Attestation Standards (AT-C § 205.36). (Finding 1, page 8)

**Payroll vouchers not recorded in
expenditure records**

We recommended the Board ensure required reconciliations of its accounting records 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 recommendation

The Board accepted the recommendation. The Board stated the previous reconciliation process, tied to budgetary submissions, the Public Accountability Report, and the Annual Comprehensive Financial Report, has been superseded by documented monthly reconciliations. The Board further stated reconciliations have been done retroactively to the hiring of Board staff.

**PROCEDURAL DEFICIENCIES AND FAILURE TO
FILE REQUIRED REPORTS**

The Board did not comply with certain statutory requirements and failed to submit required reports.

Statements of Economic Interests

**Statement of Economic Interests not
filed**

- The Executive Director of the Board did not file a Statement of Economic Interests with the Secretary of State during the examination period.

Agency Workforce Reports

- Agency Workforce report not filed**
 - The Board did not file its Agency Workforce Report with the Office of the Governor and the Secretary of State during Fiscal Year 2020.
- Statistical percentages not reported**
 - The Board did not report statistical percentages on its Agency Workforce Report.
- Employee misclassified**
 - The Board's Agency Workforce Report misclassified an employee in the Professional category.

Travel Headquarters Reports

- Form TA-2 not filed**
 - The Board failed to file required Travel Headquarters Reports (Form TA-2) with the Legislative Audit Commission (LAC) during the examination period.

Identity Protection Policy

- Identity protection policy not drafted and approved**
 - The Commission did not draft and approve an identity protection policy during the examination period.

Annual Report

- Annual report not made and delivered to the Governor**
 - The Board did not make and deliver a report with its acts and doings to the Governor for Fiscal Year 2019 and Fiscal Year 2020. The reports were due in January 2020, and January 2021, respectively. (Finding 3, pages 11-13)

We recommended the Board implement procedures to comply with applicable provisions of State law. Additionally, we recommended the Board implement measures to ensure reports are timely prepared and submitted to the appropriate parties.

- Board accepted recommendation**

The Board accepted the recommendation and stated it will work with the various external entities associated with the required reports.

OTHER FINDING

The remaining finding pertains to inadequate control over voucher processing. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2021-001. Except for the noncompliance described in this finding, the accountants stated the Board complied, in all material respects, with the requirements described in the report.

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

SIGNED ORIGINAL ON FILE

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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