



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, 2023

Release Date: January 9, 2025

FINDINGS THIS AUDIT: 5				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2021		23-3	
Category 2:	2	3	5	2019		23-1, 23-2	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	2	3	5				
FINDINGS LAST AUDIT: 3							

SYNOPSIS

- (23-1) The Coroner Training Board (Board) did not maintain adequate controls over its reconciliations.
- (23-2) The Board did not exercise adequate control over voucher processing.

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.

During our testing of monthly reconciliations of Board expenditure records to the Office of Comptroller's (Comptroller) *Monthly Appropriations Status* (SB01) report, we noted the following:

Reconciliations were not signed or initialed

- Twenty-eight of 28 (100%) SB01 reconciliations were not signed or initialed by the persons who performed and reviewed the reconciliations. As a result, we were unable to determine if the reconciliations were prepared and reviewed by an independent person.

Reconciliations were not dated

- Twenty-eight of 28 (100%) SB01 reconciliations did not include the date prepared and reviewed. As a result, we were unable to determine the timeliness of the reconciliations.

Performance of monthly reconciliations not documented

In addition, we noted the Board did not document the performance of monthly reconciliations of its contract records to either the monthly *Obligation Activity* (SC15) report or monthly *Agency Contract* (SC14) report prepared by the Comptroller during the examination period. (Finding 1, Pages 8-9)

We recommended the Board perform, review, and properly document monthly reconciliations of Comptroller reports to its internal records.

Board accepted recommendation

The Board accepted the recommendation and stated it will work with the Comptroller to ensure reconciliations are performed and documented as required.

VOUCHER PROCESSING WEAKNESSES

The Board did not exercise adequate control over voucher processing.

During testing of 16 non-payroll vouchers, we noted the following:

Vouchers did not include invoice receipt date

- Four vouchers (25%), totaling \$32,609, did not include the invoice receipt date. As a result, we were unable to determine the timeliness of the approval of the invoice for payment or if any interest was owed to the vendor.

Voucher coded with wrong SAMS detail object code

- Three vouchers (19%), totaling \$15,309, were coded with the incorrect Statewide Accounting Management System (SAMS) detail object code.

Sales tax was incorrectly paid

- One voucher (7%), totaling \$679, included sales tax of \$40; however, the Board was exempt from paying sales tax on purchases as the Board maintained an active exemption identification number.

Signature authority was not revoked

- The Board did not revoke signature authority for one individual after their departure from the Board. The signature authority was still active as of the end of the examination period, which was 667 days after the individual's departure. (Finding 2, pages 10-11)

We recommended the Board ensure proper documentation is maintained and the amount of taxes and fees charged are reviewed for accuracy prior to approval. We also recommended the Board timely revoke signature authority after an individual's departure from the Board.

Board accepted recommendation

The Board accepted the recommendation.

OTHER FINDINGS

The remaining findings pertain to the Board's procedural deficiencies and failure to file require reports and inadequate controls over real property leases and contracts. 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, 2023, 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 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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