

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2018

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**



**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

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AGENCY OFFICIALS

Acting Director (1/21/19 to Present)	Mr. Brendan F. Kelly
Director (through 1/20/19)	Mr. Leo Schmitz
First Deputy Director (2/1/19 to Present)	Mr. Matt Davis
First Deputy Director (through 1/31/19)	Mr. Chad Peterson
Chief Fiscal Officer	Mr. Michael Yokley
Chief Legal Counsel	Mr. Matthew Rentschler
Chief Internal Auditor	Mr. Brent Nolan

Agency headquarters located at:

801 South Seventh Street
Springfield, IL 62703



ILLINOIS STATE POLICE
Office of the Director

JB Pritzker
Governor

April 26, 2019

Brendan F. Kelly
Acting Director

West & Company, LLC
Certified Public Accountant
919 East Harris Avenue
Greenville, Illinois 62246

Ladies and Gentlemen:

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 State of Illinois, Department of State Police. 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 State of Illinois, Department of State Police's compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2017, and June 30, 2018, the State of Illinois, Department of State Police has materially complied with the assertions below.

- A. The State of Illinois, Department of State Police 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 State of Illinois, Department of State Police 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 State of Illinois, Department of State Police has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Department of State Police are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the State of Illinois, Department of State Police on behalf of the State or held in trust by the State of Illinois, Department of State Police have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Respectfully,

Department of State Police

SIGNED ORIGINAL ON FILE

Brendan F. Kelly, Acting Director

SIGNED ORIGINAL ON FILE

Michael T. Yokley, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Matthew Rentschler, Chief Legal Counsel

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with 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, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	14	13
Repeated findings	12	7
Prior recommendations implemented or not repeated	1	4

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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CURRENT FINDINGS (STATE COMPLIANCE)

2018-001	11	Inadequate control over property and equipment	Material Weakness and Material Noncompliance
2018-002	19	Inadequate controls over accounts receivable	Material Weakness and Material Noncompliance
2018-003	21	Inadequate controls over receipts	Material Weakness and Material Noncompliance
2018-004	23	Delinquent accounts not pursued	Significant Deficiency and Noncompliance
2018-005	25	Lack of project management	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2018-006	27	Failure to maintain security controls over computer systems	Significant Deficiency and Noncompliance
2018-007	30	Weaknesses in change management of computer systems	Significant Deficiency and Noncompliance
2018-008	33	Noncompliance with specific statutory mandates	Significant Deficiency and Noncompliance
2018-009	36	Voucher processing weakness	Significant Deficiency and Noncompliance
2018-010	38	Inadequate controls over monthly reconciliations	Significant Deficiency and Noncompliance
2018-011	40	Failure to follow policies and procedures over asset seizures and forfeitures	Significant Deficiency and Noncompliance
2018-012	42	Inadequate controls over contracts	Significant Deficiency and Noncompliance
2018-013	44	Contingency planning weaknesses	Significant Deficiency and Noncompliance
2018-014	46	Inadequate controls over personnel transactions	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	48	Failure to timely process cash receipts	
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**STATE OF ILLINOIS
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COMPLIANCE EXAMINATION
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EXIT CONFERENCE

The Department waived an exit conference in a correspondence from Michael Yokley, Chief Financial Officer, on April 1, 2019. The responses to the recommendations were provided by Michael Yokley, Chief Financial Officer, in a correspondence dated April 12, 2019.



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**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

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Department of State Police's compliance with the 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, 2018. The management of the State of Illinois, Department of State Police is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Department of State Police's compliance based on our examination.

- A. The State of Illinois, Department of State Police 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 State of Illinois, Department of State Police 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 State of Illinois, Department of State Police has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Department of State Police are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Department of State Police on behalf of the State or held in trust by the State of Illinois, Department of State Police have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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 as adopted by the Auditor General pursuant to the Act (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 State of Illinois, Department of State Police complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Department of State Police complied with the specified requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, 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 State of Illinois, Department of State Police's compliance with specified requirements.

Our examination disclosed the following material noncompliance with the compliance requirement listed in the first paragraph of this report during the two years ended June 30, 2018. As described in item 2018-001, 2018-002, and 2018-003 in the accompanying schedule of findings, the State of Illinois, Department of State Police did not comply with requirements regarding adequate controls over property and equipment, accounts receivable, and receipts. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Department of State Police to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the material noncompliance described in the preceding paragraph, the State of Illinois, Department of State Police complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. However, the results of our procedures disclosed other instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2018-004 through 2018-014.

The State of Illinois, Department of State Police's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Department of State Police's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of Illinois, Department of State Police is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Department of State Police's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Department of

State Police's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Department of State Police's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-001, 2018-002, and 2018-003 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-004 through 2018-014 to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The State of Illinois, Department of State Police's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Department of State Police's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. 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 compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2018 and June 30, 2017 in Schedules 1 through 7 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016 accompanying supplementary information in Schedule 3 and we have not applied procedures to the accompanying supplementary information in Schedules 6 and 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

Greenville, Illinois
April 26, 2019

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment)

The Illinois Department of State Police (Department) did not exercise adequate control over State property and equipment.

Due to the following process and control deficiencies identified below, we were unable to conclude whether the Department's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American institute of Certified Public Accountants (AT-C § 205.35) to test the Department's controls over State property and equipment. In addition, due to these limitations, we were unable to conclude the Department's Schedule of Changes in State Property on page 98 was complete and accurate.

Even given the population limitations noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole, we performed the following tests:

- During review of the Department's discrepancy listings, we noted the Department did not have adequate controls over lost or missing property. We noted 36 of 60 (60%) items listed as lost or missing could possibly have confidential information stored on them. Items included servers, computers, and laptops.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Department be accountable for the supervision, control and inventory of all items under its jurisdiction and control. In addition, the Department had the responsibility to ensure confidential information is protected from disclosure and provisions in the Personal Information Protection Act (815 ILCS 530) are followed. Department personnel stated they do not have the tools or resources to protect and keep track of all the data placed on equipment. During the previous engagement, the Department personnel stated they were unable to identify what type of data was stored on the lost or missing equipment; therefore, they had no way of knowing if the items included confidential data.

- When attempting to reconcile the Department's equipment purchase records to the Comptroller's record of equipment expenditures, we noted the Department was unable to reconcile the differences noted between the Object Expense/Expenditures by Quarter Report (SA02) and the Agency's Report of State Property (C-15) reports. During the engagement period, the Department had \$40,013,293 in gross equipment and electronic data processing expenditures. Although not all of the gross expenditures would be added to the Department's property listing, only \$29,192,331 was reported as being added during the engagement period.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) states 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

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For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied. SAMS (Procedure 07.30.21) also establishes processes for the monthly reconciliation of the SA02 reports generated by the Office of the State Comptroller (Comptroller). Department personnel stated monthly reconciliations of inventory entries to equipment expenditures were not performed due to a lack of resources. Department personnel determined this to be the cause in the prior engagement as well.

- When testing for accuracy of the Department's C-15 reports filed with the Office of the Comptroller, we noted the following:
 - The Department's property records at June 30, 2018 and 2017 did not agree to the C-15 reports submitted to the Comptroller. Management did not attempt to prepare a reconciliation between the Department's records and the C-15 reports.
 - The Department's Fiscal Year 2016 and Fiscal Year 2017 lease activity for both fiscal years was recorded on the fourth quarter Fiscal Year 2017 C-15 report. Also, the Fiscal Year 2018 lease activity for the whole fiscal year was recorded on the fourth quarter Fiscal Year 2018 C-15 report.

SAMS (Chapter 29) establishes the procedures for how each agency is to prepare and complete its quarterly reports. SAMS (Procedure 29.10.30) states when the report is properly completed, it should present the total cost of State property, by category, reflected on the agency's records as of the reporting date and reconcile the beginning balance of State property to the ending balance. In addition, capital lease assets are to be included on the report for the quarter in which the lease was executed. Good business practices require an agency to review all reported information for accuracy before submission and require proper internal controls to be established to ensure the accuracy and reliability of accounting data. Department personnel stated the differences between the Department's property records and the reports were caused by reconciliations not being performed due to a lack of resources. Department personnel determined this to be the cause in the prior engagement as well. In addition, the capital leases were not recorded on the Department's proper C-15 report due to oversight.

- During our testing of the Department's records for timely acquisition, change, or deletion of equipment items, we noted the following:
 - Twenty-five of 81 (31%) vouchers, totaling \$14,940,093, included items that were not added to the Department's inventory records.
 - Thirty-four of 60 (57%) equipment items, totaling \$9,378,665, were added to the Department's inventory records between 1 and 989 days late.

**STATE OF ILLINOIS
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SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

- Twelve of 60 (20%) equipment items, totaling \$767,456, were deleted from the Department's inventory records between 40 and 423 days after the disposal date of the property.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) states Agencies shall adjust property records within 30 days of acquisition, change, or deletion of equipment items. Department personnel stated the property records were not adjusted timely due to the lack of resources. During the previous engagement, Department personnel stated oversight and employee error contributed to the errors noted.

- During testing of the Department records for proper recording of transfers, we noted the following:
 - Two of 60 (3%) equipment items, totaling \$12,359, were not reported with accurate values and descriptions on the Surplus Property Delivery form. The difference between the amounts reported on the form and the Department's inventory records was \$23,309.
 - Six of 60 (10%) items, totaling \$811,971, did not have the acquisition cost reported on the Surplus Property Delivery form.
 - Five of 60 (8%) items, totaling \$591,494, did not have the correct purchase date reported on the Surplus Property Delivery form.
 - Four of 60 (7%) items, totaling \$364,521, had the incorrect acquisition cost listed on the Surplus Property Delivery form.
 - One of 60 (2%) items, totaling \$206,147, had the incorrect description on the Surplus Property Delivery form.
 - One of 60 (2%) items, totaling \$27,120, had the incorrect tag number on the Notice of New Equipment or Equipment Transfer form.
 - One of 60 (2%) items, totaling \$17,272, did not have proper approval and the Notice of New Equipment or Equipment Transfer form was not approved and signed by the Department before transferring the items.
 - One of 60 (2%) items, totaling \$4,566, did not have supporting documentation for the property deletion.

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DEPARTMENT OF STATE POLICE
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For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

The Code (44 Ill. Admin. Code 5010.310(d)) establishes the rules for proper recording of transfers, including tag number, description, purchase price, and purchase date information that is required to be furnished to the Property Control Division. Additionally, documentation supporting each deletion is required to be maintained in agency files. Department personnel stated they do not have an efficient process in place to complete and review the Department's equipment deletions and transfers due to the lack of resources. During the previous engagement, Department personnel stated oversight caused the error on reporting equipment changes.

- During testing of the Annual Certification of Inventory, we noted the following:
 - The Fiscal Year 2018 and Fiscal Year 2017 Annual Certification of Inventory could be inaccurate based upon failure to perform reconciliations of the Department's property records. The Fiscal Year 2018 Annual Certification of Inventory reported 584 missing items totaling \$1,218,455 or 0.73% of the total inventoried items. The Fiscal Year 2017 Annual Certification of Inventory reported 762 missing items totaling \$1,501,363 or 0.91% of the total inventoried items.
 - Thirty-four of 60 (57%) equipment items, totaling \$118,769, were reported on both Fiscal Year 2018 and Fiscal Year 2017 Annual Certification of Inventory as being unable to be located. Of the 34 items, 29 items totaling \$107,099 were not removed from the Department's June 30, 2018 property records.
 - Twelve of 60 (20%) equipment items, totaling \$21,724, were reported on the Annual Certification of Inventory as being unable to be located, but were actually disposed of or surplus.

The Code (44 Ill. Admin. Code 5010.460(b)) states each State Agency shall maintain control over all property under the jurisdiction of the agency, regardless of acquisition cost, including property not required to be carried on the inventory and reported to the Department of Central Management Services (CMS), sufficient to meet the requirements of the agency's internal auditor. The Department personnel stated inaccuracies in the Annual Certifications of Inventory were caused by reconciliations not being performed and not removing items from property records, which were both due to a lack of resources. Department personnel determined this to be the cause in the prior engagement as well.

- During testing of the Department's Accounting for Leases-lessee Forms (SCO-560), we noted the following:
 - Eleven of 17 (65%) SCO-560 tested, totaling \$262,729, included maintenance cost in the rent per period input on the SCO-560 form.

**STATE OF ILLINOIS
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For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

- The Department did not maintain lease agreements for four of 17 (24%) leases tested. Therefore, the accuracy of the SCO-560 form and classification of capital lease could not be determined.

SAMS (Procedure 27.20.60) states the goal of the SCO-560 is to provide information on leases to determine if the lease is an operating lease or a capital lease, and to assist in the financial reporting of leases per Financial Accounting Standards Board, Statement No. 13. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires obligations and costs to be in compliance with applicable laws, and that expenditures and resources be properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Department personnel stated oversight was the cause of the improperly completed SCO-560 forms and for not maintaining lease agreements. Department personnel determined this to be the cause in the prior engagement as well.

- During testing of the Department's voucher equipment additions, we noted one of 67 (1%) vouchers, totaling \$4,318, did not accurately include shipping cost on the property records. The voucher had a total of \$128 in shipping cost that was not recorded on the property records.

The Code (44 Ill. Admin. Code 5010.240(e)) states Agencies must report the purchase price of equipment inventoried. The purchase price is the price of the equipment delivered and installed, including delivery and installation cost, if any. Department personnel stated the cause was a clerical error. Department personnel determined this to be the cause in the prior examination as well.

- During forward (list to floor) and backwards (floor to list) testing, we noted the following:
 - Twelve of 60 (20%) equipment items located within the Department were not found on the Department's property records. Items included two radios, two computers, three electronic data processing (EDP) units, and five electronic items. Since the items were not recorded in the Department's records, their values could not be determined.
 - Eight of 120 (7%) equipment items were found in a different location than indicated on the Department's property records.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

SAMS (Procedure 29.10.10) requires an agency to maintain current property information at a summary level which includes the physical location of the asset. Department personnel stated the issues noted were due to oversight and a lack of resources needed to maintain the Department's property records. During the previous engagement, Department personnel stated errors were caused by oversight.

- During backwards (floor to list) testing, we noted one of 60 (2%) items tested had a different serial number than the serial number recorded on the Department's property records.

The Code (44 Ill. Admin. Code 5010.240(c)) requires an agency to report the inventory description in the following form: principal name of the property, necessary descriptive words and/or measurements, serial number. Department personnel stated the property was not recorded properly due to a clerical error on identical properties with unique serial numbers.

- During backwards (floor to list) testing, we noted two of 60 (3%) items tested were not tagged. The items included an EDP server and a digital video recorder.

The Code (44 Ill. Admin. Code 5010.210) states agencies are responsible for marking State-owned equipment with a value of \$500 or more and equipment that is subject to theft with a value less than \$500 with a unique identification number. Department personnel stated the property was not tagged due to clerical errors.

- During testing for obsolete or unused (surplus property), we noted approximately 70 items totaling \$153,057, which represented 14% of District 17's property of \$1,062,373 at June 30, 2018, were designated as obsolete, but remained on the Department's property listing without being reported to the CMS as surplus property.

The State Property Control Act (30 ILCS 605/1.04 and 7.3) defines transferable property as property no longer needed or usable by the agency and requires agency heads to periodically report transferrable property to the Director of CMS. In addition, good business practices required operations be conducted in an economical, efficient, and effective manner, that assets be safeguarded, well maintained, and enhanced or improved whenever possible to prevent waste of state resources. Department personnel stated the property was not surplus due to the lack of resources available to complete the task. Department personnel determined this to be the cause in the prior engagement as well.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

- During review of the Department's manuals, we noted the Department's property control manual does not reference the services that the Public Safety Shared Services Center (PSSSC) performs for the Department. The manual was last updated on September 1, 2000.

The State Records Act (5 ILCS 160/8) requires the Department make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws. Department personnel stated the manual had not been updated due to a lack of resources available to complete the task, which the Department determined to be the cause in the previous engagement as well.

Failure to implement and maintain proper internal controls over property and equipment represents noncompliance with statutory mandates, SAMS, and the Code and could expose the Department to a breach of confidential information. Additionally, failure to maintain accurate records and to submit proper reports increases the potential for theft or misappropriation of assets, reduces the reliability of Statewide information and could lead to inefficient or ineffective procedures. (Finding Code No. 2018-001, 2016-001, 2014-001, 12-1, 10-1, 08-1, 06-1, 04-1, 02-1)

RECOMMENDATION

We recommend the Department develop procedures to immediately assess if a computer may have contained confidential information whenever it is reported lost, stolen, or missing during the annual physical inventory, and document the results of the assessment. We also recommend the Department ensure all equipment is accurately and timely recorded or removed from the Department's property records and ensure accurate reports are submitted to the Comptroller. Additionally, we recommend the Department update its property control manual and continue to strengthen controls over the recording and reporting of its State property and equipment by reviewing their inventory and recordkeeping practices to ensure compliance with statutory and regulatory requirements.

DEPARTMENT RESPONSE

The Department concurs. The PSSSC has been responsible for property control since its formation in 2008. For several years there has been insufficient staffing in property control at PSSSC. To address this matter, in 2019 property control and several other functions are being returned to the Department. Property control is now housed in the Office of Finance. Beginning April 1, 2019, two new employees were hired to staff this unit. Additionally,

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2018-001 **FINDING** (Inadequate control over property and equipment) (Continued)

a retired employee formerly providing sole staffing of property control is now a temporary contractual employee training the new personnel and assisting with the transition. A plan is being developed to provide additional temporary staffing utilizing other Department employees who are already familiar with the property control system. This temporary staffing will address backlogs in deletions of surplus and under \$500 items as well as the backlog of new items being added to the property control records. Lastly, the transition of property control from the current system to the new statewide Enterprise Resource Planning (ERP) program is tentatively scheduled for January 1, 2020. This transition will assist by moving from an outdated program to a newer more efficient system.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-002 **FINDING** (Inadequate controls over accounts receivable)

The Illinois Department of State Police (Department) did not properly maintain accounts receivable records and failed to accurately report accounts receivable on the Quarterly Summary of Accounts Receivable Reports (Reports) to the Office of the State Comptroller (Comptroller).

During testing of accounts receivable records, we noted the following:

- For the Road Fund, Fund 011 (Fund), the Department did not post all new billings or payments received against the receivable balances which resulted in the accounts receivable listing being inaccurate. During the period under examination, the Department collected \$8,872,707 for the Fund which exceeded the recorded billings of \$6,845,815 and the July 1, 2016 accounts receivable balance of \$0 by \$2,026,892. The Department's estimates of accounts receivable for the Fund of \$0 at June 30, 2017 and \$0 at June 30, 2018 are deemed unreliable. Additionally, the Department submitted Reports for the Fund which did not agree to the support provided by the Department, whereas, we noted differences in accounts receivable amounts (i.e. payments, adjustments, beginning, and ending balances).
- Accounts receivable were recognized at the time of the receipt of payments instead of when the claim for future cash was reasonably estimable and measurable.
- Receipts were incorrectly coded to one accounts receivable account instead of corresponding individual accounts.
- One of 8 (13%) Reports was filed 6 days after an approved extended due date.

The Statewide Accounting Management System (SAMS) (Procedure 26.20.10) states accounts receivable should be recognized when the State's claim for future cash is reasonably estimable and the amount due becomes measurable. SAMS also states detailed information should be maintained to facilitate the recognition and tracking of accounts receivable, including amounts due from individuals and organizations for the purchase of licenses and the payment of various statutorily or agency assessed fees. Additionally, SAMS (Procedure 26.30.10) states the Reports must be received by the Comptroller no later than the last day of the month following the end of the quarter.

Department personnel stated the incomplete records and inaccurate Reports were due to payments not being entered into the system since 2008, when a staff position became vacant and was no longer funded. Department personnel determined this to be the cause in the prior engagement as well.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-002 **FINDING** (Inadequate controls over accounts receivable) (Continued)

Failure to maintain accurate accounts receivable records and timely report accounts receivable balances could lead to the failure to properly collect amounts owed to the State and inaccuracies in Statewide financial statement reporting. (Finding Code No. 2018-002, 2016-002, 2014-002, 12-3, 10-8)

RECOMMENDATION

We recommend the Department keep accurate and detailed records of all billings and the corresponding collections to facilitate proper reporting of accounts receivable activity. We also recommend the Department strengthen procedures and allocate necessary resources to properly post payments.

DEPARTMENT RESPONSE

The Department concurs. Accounts receivable was a function transferred to the Public Safety Shared Services Center (PSSSC) when it was formed in 2008 until the present fiscal year, 2019. However, the PSSSC has never staffed accounts receivable for the Department. The Department is currently working to hire personnel to perform these duties. The Department is also working with a private consulting firm, as subject matter experts to determine best practices, develop policies and written procedures in order to perform the duties required to bring the Department in compliance with required reporting.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-003 **FINDING** (Inadequate controls over receipts)

The Illinois Department of State Police (Department) did not maintain adequate internal controls over receipts.

During testing, we requested the Department provide the population of cash receipts received by the Department during Fiscal Year 2018 in order to test compliance applicable to those receipts. In response to our request, the Department provided a listing of cash receipts during Fiscal Year 2018. We noted the following problems with the Department's population:

- The population provided by the Department of cash receipts received by the Department did not agree to the documentation in the Department provided receipt reconciliations to the Fiscal Year 2018 Revenue Status Report (SB04) reconciliation.
- The Department's June 2018 reconciliation contained unknown reconciliation discrepancies between the Office of the State Comptroller (Comptroller) records and the Department's records. The discrepancies totaled a net amount of \$5,718,574.
- The Department's reconciliations showed differences in deposits-in-transit. The beginning deposits-in-transit for Fiscal Year 2017 differed from the ending deposits-in-transit for Fiscal Year 2016 for two Funds totaling \$1,158,111. Additionally, the beginning deposits-in-transit for Fiscal Year 2018 differed from the ending deposits-in-transit for Fiscal Year 2017 for one Fund by \$199,809.

Due to these conditions, we were unable to conclude the Department's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department's compliance relative to cash receipts. In addition, due to these limitations, we were unable to conclude all Department's Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller on page 99 was complete and accurate.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and revenues are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. Management has ultimate responsibility for the Agency's internal control over reporting of financial information. This responsibility should include an adequate system of review of the completeness and accuracy of the Agency's financial records.

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2018-003 **FINDING** (Inadequate controls over receipts) (Continued)

In addition, the State Records Act (5 ILCS 160/9) requires agencies to establish and maintain a program for agency records management, which should include effective controls over maintenance of records.

Department personnel stated a flaw in the FOCUS Receipt Database in early 2018 caused the receipt records to not be complete and unable to be reconciled to the Comptroller records.

Lack of controls over the preparation and review of receipts may lead to inaccurate Department records and the submission of inaccurate financial information to the Comptroller. Also, failure to maintain accurate records increases the potential for theft or misappropriation of assets. (Finding Code No. 2018-003)

RECOMMENDATION

We recommend the Department maintain accurate and detailed records of all cash receipts and strengthen procedures to properly reconcile Department and Comptroller receipts records.

DEPARTMENT RESPONSE

The Department concurs. Public Safety Shared Services Center (PSSSC) has been responsible for receipts since its formation in 2008 until the current fiscal year, 2019. The Department has hired personnel to perform these duties and is establishing procedures for all receipt handling. The Department is also working with a private consulting firm, as subject matter experts to determine best practices, develop policies and written procedures in order to perform the duties required to bring the Department in compliance with required reporting.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-004 **FINDING** (Delinquent accounts not pursued)

The Illinois Department of State Police (Department) did not aggressively pursue the collection of accounts receivable and did not properly refer delinquent accounts receivable to the Office of the State Comptroller's (Comptroller) Offset System.

The Department is owed money from various individuals and companies for items such as drug fines, over-dimensional load police escorts, property vehicles, forfeited items and other miscellaneous items. We tested seven receivable accounts with a balance of \$146,684. We noted all seven accounts had balances greater than \$250. The last activity dates (i.e. last time the Department attempted to collect) for these seven accounts ranged from April 19, 2010 through June 29, 2017.

Total accounts receivable balances over one year old per the Department's records were approximately \$523,000 and \$498,000 at June 30, 2018 and 2017, respectively.

The Illinois State Collection Act of 1986 (30 ILCS 210/3) requires agencies to aggressively pursue the collection of accounts receivable through all reasonable means. The Statewide Accounting Management System (SAMS) (Procedure 26.20.10) states accounts receivable should be recognized when the State's claim for future cash is reasonably estimable and the amount due becomes measurable. In addition, SAMS (Procedure 26.40.20) requires agencies place all debts over \$250 and more than 90 days past due in the Comptroller's Offset System unless certain conditions are met.

Department personnel stated the collection attempts have not been accomplished due to shortage of staff. The position responsible for collection attempts has been vacant since 2008 and is no longer funded. Department personnel determined this to be the cause in the prior engagement as well.

Failure to maintain accurate accounts receivable records and accurately report accounts receivable balances could lead to the failure to properly collect amounts owed to the State and inaccuracies in Statewide financial statement reporting. In addition, failure to aggressively pursue the collection of accounts receivable through all reasonable means is noncompliance with the Illinois State Collection Act of 1986 and failure to refer all eligible delinquent accounts to the Comptroller's Offset System is noncompliance with SAMS. (Finding Code No. 2018-004, 2016-003, 2014-003, 12-6)

RECOMMENDATION

We recommend the Department strengthen procedures and allocate necessary resources to properly report and fully pursue collections on delinquent accounts receivable. We further recommend all eligible delinquent accounts be referred to the Comptroller's Offset System.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-004 **FINDING** (Delinquent accounts not pursued) (Continued)

DEPARTMENT RESPONSE

The Department concurs. Collection of delinquent accounts was a function of the Public Safety Shared Services Center (PSSSC) until the present fiscal year, 2019. The Department is currently working to hire personnel to perform these duties. The Department is also working with a private consulting firm, as subject matter experts, to determine best practices, develop policies and written procedures in order to perform the duties required to bring the Department in compliance with required reporting.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-005 **FINDING** (Lack of project management)

The Illinois Department of State Police (Department) lacked a project management framework, tools, and a system development methodology to ensure controls over Information Technology (IT) projects.

Since 2010, the auditors have noted the Department had not implemented a project management framework or tools to ensure the State's and Department's project goals and objectives were met. In addition, the Department had not developed a system development methodology to ensure development projects were properly controlled and met the project's objectives.

During the examination period, the Department was responsible for the development of 5 new projects during Fiscal Years 2017 and 2018 as well as the development of applications in process at the end of Fiscal Year 2016. However, the Department did not utilize a project management framework or system development methodology, which would document planning, documentation, testing, and implementation requirements.

Generally accepted information technology guidance endorses the implementation of a process to ensure computer system development activities meet management's objectives. A defined process increases the likelihood of effective and efficient use of resources resulting in computer systems that meet expectations.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) states all agencies are to establish and maintain a system of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law and obligations and costs are in compliance with applicable laws.

Department management stated the weakness was due to insufficient resources in order to implement the Department of Innovation and Technology's standardized project management process. Department personnel determined this to be the cause in the prior engagement as well.

The lack of a defined project management standard and system development methodology increases the likelihood of ineffective and inefficient use of resources resulting in IT systems failure to meet objectives, goals and require additional costs. (Finding Code No. 2018-005, 2016-004, 2014-004, 12-7, 10-2)

RECOMMENDATION

We recommend the Department develop and implement a project management framework and tools and a system development methodology to control and provide oversight of IT projects.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-005 **FINDING** (Lack of project management) (Continued)

DEPARTMENT RESPONSE

The Department concurs. The Department of Innovation & Technology and the Department lacked a project management framework, tools and system methodology at the time of the audit. Since then, the Department has implemented a project management and systems development methodology for application project and changes, as well as began training managers and project managers in project management tools and best practices. The systems development methodology includes identification of stakeholders, business owners, and participants in each project, identification and approval of detailed requirements, design tasks for identifying how requirements will be met, testing requirements and test plans for validating each requirement, metrics and issue and risk registers, along with business approval for implementation.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-006 **FINDING** (Failure to maintain security controls over computer systems)

The Illinois Department of State Police (Department) did not maintain adequate security controls over computer systems to safeguard confidential information.

As a result of the Department’s mission to “promote public safety to improve the quality of life in Illinois”, the Department collected and maintained a significant amount of confidential and personal information.

During testing, we noted the Department:

- Did not have a mechanism in place to ensure electronically transmitted information was secured or encrypted, other than LEADS information.
- Had not deployed encryption software on all laptops and data at rest.
- Did not have a policy in place to mandate all hard drives of surplus electronic data processing equipment be erased, wiped, sanitized, or destroyed. Additionally, the Department’s general procedures did not require written certification of the overwriting or destruction processes as required by the Data Security on State Computers Act (Act).
- Had not ensured surplus equipment was secured and tracked prior to disposal. Additionally, the Department had not ensured leased equipment was properly wiped prior to returning it to the vendor.
- A powerful default administrator account had not been disabled, and individual access rights were not timely deactivated.

Generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. The Act (20 ILCS 450/20) requires agencies to “...implement a policy to mandate that all hard drives of surplus electronic data processing equipment be erased, wiped, sanitized, or destroyed in a manner that prevents retrieval of sensitive data and software before being sold, donated or transferred by (i) overwriting the previously stored data on a drive or a disk at least 3 times or physically destroying the hard drive and (ii) certifying in writing that the overwriting process has been completed by providing the following information: (1) the serial number of the computer or other surplus electronic data processing equipment; (2) the name of the overwriting software or physical destruction process used; and (3) the name, date, and signature of the person performing the overwriting or destruction process.” The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss,

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-007 **FINDING** (Weaknesses in change management of computer systems)

The Illinois Department of State Police's (Department) change management policies and procedures did not ensure all changes were initiated, planned, developed, tested, and implemented in a controlled environment. In addition, programmers developing and making changes to computer systems had access to the production environment and the capability to implement changes.

The Department had established computer systems in order to meet its mission and mandate. The Department processed and maintained critical, confidential and sensitive information on its computer systems.

To establish requirements addressing changes to information technology resources utilized by the Department's various bureaus; the Department established a Change Management Procedure, along with a Change Request Form and Instructions. However, the procedures did not provide sufficient guidance to ensure changes were properly controlled and documented.

During the examination, we reviewed 25 changes, noting:

- Fourteen of the 25 changes were moved to the production environment by the developer. In addition, the documentation supporting 10 of the 11 remaining change requests did not provide sufficient detail to determine if duties were properly segregated.
- Documentation detailing testing performed and associated approvals was not available.
- Documentation indicating changes were approved before being moved to production was not available.

Additionally, the Change Management Procedure required the Department's Office of Inspections and Audit to perform semi-annual reviews of the change management practices and provide management any findings and recommendations resulting from the review; however, the Department indicated such reviews were not performed during the audit period.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. In addition, generally accepted information technology guidance endorses the development and endorses the implementation of suitable change management procedures to control changes to computer systems. These procedures include restricting programmers/analysts from making a change and moving it into production to ensure all changes have been independently authorized before being moved to production.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-007 **FINDING** (Weaknesses in change management of computer systems) (Continued)

Department personnel stated the weaknesses are due to insufficient staff to separate duties and a sprawling infrastructure that spans several decades' worth of technology. These factors have contributed to personnel filling multiple roles across the change management lifecycle. Department personnel determined this to be the cause in the prior engagement as well.

Without adequate change management procedures, there is a greater risk of unauthorized, improper, or erroneous changes to computer systems. The lack of separation of duties in the computer environment increases the risk that the confidentiality, integrity, and availability of data will be compromised. (Finding Code No. 2018-007, 2016-006, 2014-006, 12-9)

RECOMMENDATION

We recommend the Department update its procedures to ensure it adequately provides for computer system changes to be initiated, planned, developed, tested, and implemented in a controlled environment. Specifically, we recommend the Department enhance its procedures and requirements for:

- System testing, test scripts, and approval;
- User testing, test scripts, and approval;
- Requesting and receiving approval to migrate changes into production;
- Segregating duties between individuals requesting changes, programming changes, testing changes and moving changes to production. If the Department determines that programmer access to the production environment is necessary in some situations, it should establish and enforce compensating controls to ensure appropriate management oversight and approval of changes.

The Department should fully implement and consistently follow its change management procedures for all changes.

Additionally, the Department should ensure semi-annual reviews of the Department's change management practices are performed by the Department's Office of Inspections and Audit.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-007 **FINDING** (Weaknesses in change management of computer systems) (Continued)

DEPARTMENT RESPONSE

The Department concurs. The Department of Innovation & Technology (DoIT) and the Department do not have sufficient staffing to adequately separate duties in most cases. Additionally, testing cannot be performed in all cases because some vendors do not provide a test system for integration testing. This means integration testing is simulated until it can be implemented in production. DoIT and the Department are moving to the DoIT enterprise change management system, which will provide better documentation. This will allow us greater flexibility in tracking and approving changes. Staffing will still need to be put in place to adequately implement separation of duties.

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2018-008 **FINDING** (Noncompliance with specific statutory mandates)

The Illinois Department of State Police (Department) was not in compliance with specific statutory mandates during the examination period.

During testing, we noted the following:

- The Department did not provide every officer with an opioid antagonist and did not establish procedures to control the acquisition, storage, transportation, and administration of the opioid antagonist, as required by Substance Use Disorder Act (Act).

The Act (20 ILCS 301/5-23(e)(1)) requires every State agency that employs law enforcement officers to possess opioid antagonists and establish a policy to control the acquisition, storage, transportation, and administration of the opioid antagonists and to provide training in the administration of the drug. Department personnel stated the opioid antagonist is only provided to road troopers and sergeants, due to funding limitations. Amendments are still being reviewed for the Department policy by subject matter experts throughout the Department. During the prior examination, the Department also stated limited funding prevented the purchase of opioid antagonists and policy amendments had been drafted.

- The Department did not prepare or submit quarterly reports on arrest-related deaths to the IL Criminal Justice Information Authority (ICJIA) in accordance with the Uniform Crime Reporting Act.

The Uniform Crime Reporting Act (50 ILCS 709/5-12(1)) requires the Department to submit on a quarterly basis, all information collected from law enforcement agencies regarding arrest-related deaths, to the Illinois Criminal Justice Information Authority (ICJIA). In regards to the quarterly ICJIA required reporting, Department personnel stated arrest related information is sent to ICJIA at the conclusion of the calendar year. Furthermore, the Department personnel stated quarterly reports would be incomplete and a burden on the few resources of the Uniform Crime Reporting Division. The reporting requirement began in Fiscal Year 2016 when funding prevented the posting and filling of vacant positions in the Illinois Uniform Crime Reporting Program, to satisfy the new reporting requirements.

- The Department did not prepare or submit annual statistical compilations and related data for the State Board of Education regarding incidents involving firearms or drug related incidents in schools as required by the School Code (Code).

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2018-008 **FINDING** (Noncompliance with specific statutory mandates) (Continued)

The Code (105 ILCS 5/10-27.1A(c)) mandates the Department issue an annual statistical compilation and related data associated with incidents involving firearms in schools to the State Board of Education. Additionally, the Code (105 ILCS 5/10-27.1B(c)) mandates the Department shall issue an annual statistical compilation and related data associated with drug-related incidents in schools to the State Board of Education. In regards to the school firearm and drug related incident compilations, Department personnel stated the data is posted on the Uniform Crime Reporting Program web page and is aggregated by the law enforcement entity reporting the incident. Department personnel stated sending the data to ISBE is viewed as redundant and inefficient.

Failure to provide and control mandated supplies to Department law enforcement officers is noncompliance with the Act. Additionally, failure to submit reports could result in inaccurate quantification of the achievements of the Department and denies the intended users of necessary information.

During the previous examination it was reported the Department did not comply with mandated reporting or training requirements. Testing indicated improvement in reporting or training during the current examination for recording and reporting of stolen vehicles as required by the Illinois Vehicle Code (625 ILCS 5/4-107(d)-(e)), Electronic Criminal Surveillance Officer III Certification program for local law enforcement agencies as required by the Civil Administrative Code of Illinois (Code) (20 ILCS 2605/2605-435), administration of opioid antagonist training as required by the Code (20 ILCS 2605/2605-97), and identifying, responding to, and reporting hate crimes as required by the Code (20 ILCS 2605/2605-390). (Finding Code No. 2018-008, 2016-007)

RECOMMENDATION

We recommend the Department comply with specific statutory mandates and explore options to utilize the Department's financial resources to fund existing and new mandated responsibilities. We further recommend the Department seek legislative remedy to those requirements they determine to be redundant and inefficient.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-008 **FINDING** (Noncompliance with specific statutory mandates) (Continued)

DEPARTMENT RESPONSE

The Department concurs. The Department will coordinate efforts to utilize the Department's financial resources in order to fund existing and new mandated responsibilities. In addition, work units will work closely with the Department's Governmental Affairs office in seeking legislative remedies to alleviate redundant and inefficient requirements.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-009 **FINDING** (Voucher processing weakness)

The Illinois Department of State Police (Department) did not exercise adequate controls over voucher processing.

During testing, we noted the following:

- Ten of 11 (91%) prompt pay interest payments tested were unreasonable and unnecessary. The original vendor invoices were received in Fiscal Years 2015 and 2016, however were not paid by the Department until Fiscal Year 2018. The ten interest payments were paid from Special State Funds which had unexpended appropriations for both Fiscal Years 2016 and 2017, which indicates funds were available and the invoices could have been paid and the accumulating interest avoided. The ten interest payments totaled \$778,664, and the Department paid a total of \$3,319,076 in prompt pay interest during the examination period.
- 205 of 433 (47%) vouchers tested for Fiscal Years 2017 and 2018, totaling \$28,128,051, were approved for payment from 1 to 884 days late.
- Thirteen of 377 (3%) vouchers tested for Fiscal Years 2017 and 2018, totaling \$619,886, accrued required interest charges of \$17,626 which were not paid by the Department.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2) requires State agencies to review in a timely manner each bill or invoice after its receipt. Further the Act requires bills to be paid or the payment issued to the payee within 90 days of receipt of a proper bill or invoice to avoid interest penalties. The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires an agency to review bills and either deny bills with defects in whole or in part, ask for more information necessary to review the bill, or approve proper bills in whole or in part, within 30 days after physical receipt of the bill. The Act requires State agencies to determine whether interest is due and automatically pay interest penalties to the appropriate vendor when payment is not issued within 90 days.

Department personnel stated they received limited appropriations prior to the passing of the State budget at the end of Fiscal Year 2016 which forced the Department to prioritize the order in which vouchers would be processed, many of which were beyond 30 days. Department personnel stated late approvals were due to lack of sufficient staffing and prompt payments were not made due to oversight. Department personnel determined these to be the causes during the prior engagement as well.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-009 **FINDING** (Voucher processing weakness) (Continued)

Failure to pay vendor invoices in a timely manner results in unnecessary interest charges. Failure to review and approve proper bills within 30 days results in noncompliance with the Code and failure to pay interest charges is noncompliance with the Act. (Finding Code No. 2018-009, 2016-008, 2014-009, 12-14, 10-5, 08-07, 06-07, 04-10)

RECOMMENDATION

We recommend the Department comply with the Act and the Code to ensure vouchers are approved and paid within the required time frame and the required interest is paid.

DEPARTMENT RESPONSE

The Department concurs. The budget impasse created numerous unique situations for the Department as it relates to voucher processing. Prompt payment penalty handling will return to a normal process in Fiscal Year 2019. Additionally, voucher processing is being brought back to the Department from the Public Safety Shared Services Center. Staff are being hired to oversee the best practices and write procedures to ensure all invoices are paid in accordance with Act and Code.

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CURRENT FINDINGS (STATE COMPLIANCE)

2018-010 **FINDING** (Inadequate controls over monthly reconciliations)

The Illinois Department of State Police (Department) did not have adequate controls over monthly appropriation, cash receipt, and cash balance reconciliations.

During testing of Fiscal Year 2018 and 2017 reconciliations between the Office of the State Comptroller (Comptroller) records and the Department's records, we noted the following:

- Eleven of 13 (85%) Monthly Appropriation Status Report (SB01) reconciliations did not include documentation of the dates reconciliations were performed, as well as who prepared or reviewed the reconciliations. Additionally, the documentation of the 2 remaining reconciliations did not contain documentation of the reviewer. Accordingly, it could not be determined if the SB01 reconciliations were performed or reviewed timely or by the appropriate individuals.
- Monthly Revenue Status Report (SB04) reconciliations for 9 of 24 (38%) months were not performed within 60 days following the end of the month. The SB04 reconciliations were completed between 8 to 253 days late. Additionally, SB04 reconciliations for 4 of 24 (17%) months lacked documentation of the date the reconciliations were completed. Lastly, SB04 reconciliations for 4 of 24 (17%) months contained unexplained reconciliation discrepancies, totaling a net amount of \$5,718,574.
- Two of 13 (15%) monthly SB01 reconciliations disclosed the Department did not timely record items on the Department's records. As a result, the Department required additional time to correct and reconcile the records after the Comptroller completed processing items. Following the close of the lapse period, the Fiscal Year 2017 (November 30, 2017) SB01 reconciliation showed reconciling items of \$14,555 recorded on the Comptroller records but not yet recorded on the Department's records. These reconciling items were due to corrections not clearing the Department records.

The Department expended \$479,997,106 and \$431,619,294 and received \$200,900,804 and \$176,187,455 in Fiscal Year 2018 and 2017, respectively.

Statewide Accounting Management System (SAMS) (Procedure 11.40.20) requires the SB01 issued by the Comptroller to be reconciled to the agency's expenditure records within 60 days each month to ensure the early detection and correction of errors. In addition, SAMS (Procedure 25.40.20) requires the Department to perform a monthly reconciliation of receipt account balances and notify the Comptroller of any irreconcilable differences. Lastly, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-010 **FINDING** (Inadequate controls over monthly reconciliations) (Continued)

Good internal controls require sufficient and properly designed accounting records be maintained to adequately control fiscal operations and provide reliable data for necessary management reports.

Department personnel stated the SB01 reconciliation procedures in place did not require the preparer to document who and when the reconciliations were performed and has since been improved. Also, Department personnel stated the SB04 reconciliations were not completed timely due to the lack of resources available at the time. During the previous engagement, Department personnel stated SAMS did not specify the preparer and reviewer needs to document who and when the work was performed. Department personnel also stated untimely reconciliations were caused by information to perform the SB04 reconciliations not being routed to the appropriate personnel timely.

Failure to document who and when reconciliations are prepared and reviewed leads to an incomplete audit trail and limits the Agency's ability to support their compliance. In addition, failure to timely reconcile monthly appropriation, cash receipt, and cash balance could lead to unresolved differences between the Agency and Comptroller records, inaccurate financial reporting, and undetected loss or theft. (Finding Code No. 2018-010, 2016-009)

RECOMMENDATION

We recommend the Department implement controls to ensure appropriation and cash receipt reconciliations are all performed and reviewed in a timely manner, in accordance with SAMS. In addition, we further recommend the Department maintain adequate documentation to support the timely completion and review of the reconciliations.

DEPARTMENT RESPONSE

The Department concurs. The Department has put policies and procedures in place to ensure all SB01 reconciliations are performed within the guidelines set by the Comptroller's Office, as well as who performed the reconciliation and on what date it was completed. Pertaining to the SB04 finding, The Public Safety Shared Services Center (PSSSC) was and still is responsible for this function. The Department is in the process of bringing these duties back from PSSSC. The Department is working with a private consulting firm, as subject matter experts, to determine best practices, develop policies and write procedures in order to perform the duties required to complete this task.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-011 **FINDING** (Failure to follow policies and procedures over asset seizures and forfeitures)

The Illinois Department of State Police (Department) failed to comply with its policies and procedures over asset seizures and forfeitures.

During our testing of asset seizures and forfeitures cases at six district locations, we noted the following:

- Four of seven (57%) currency seizures, totaling \$89,330, did not contain documentation the Illinois State Police Notice/Inventory of Seized Property forms (Form 4-64) was distributed to the Asset Forfeiture Section (AFS) of the Fiscal Management Bureau within 3 business days of seizure.
- Two of 11 (18%) seizure cases did not contain documentation of Form 4-64 being sent to the State's Attorney. The two assets seized were currency in the amount of \$83,330.
- One of seven (14%) currency seizures, totaling \$3,901, was not timely deposited into the Department's Seized Funds Account, whereby the deposit was made 110 days late.
- Four of four (100%) vehicle seizure cases did not contain documentation of Form 4-64 being sent to the Illinois Secretary of State immediately following the seizure. Three of the vehicles had a total gross value of \$34,000. The other vehicle's value was unknown.

The Department's Operating Procedure Directive OPS-055, State Asset Seizure and Forfeiture (Section V.B.1.h.2) requires the seizing unit to forward to the State's Attorney and AFS a Form 4-64 within 3 business days of the seizure. In addition, V.B.1.e requires the Department's District/Zone Commanders or their designee to complete and distribute the applicable Form 4-64 within 35 calendar days of the date of signature by the State's Attorney to AFS. Also, Section V.B.h.3 requires currency seized by the Department units that is not required to be held as evidence, to be deposited into the Department's Seized Funds Account at a financial institution approved by the Department's Chief Fiscal Officer within 10 business days of seizure. Lastly, the Drug Asset Forfeiture Procedure Act (Act) (725 ILCS 150/5) requires any law enforcement agency seizing property to immediately notify the Secretary of State following the seizure if the seized property is a vehicle.

Department personnel stated the missing documentation and untimely distributed forms were due to clerical error or oversight. Department personnel also stated the untimely seized cash deposits were all deposited by a District in which there is no local branch of the bank used by the Department, therefore the District does not make the deposit until they are sure the cash will not need to be returned. Department personnel determined this to be the cause in the prior engagement as well.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-011 **FINDING** (Failure to follow policies and procedures over asset seizures and forfeitures) (Continued)

Failure to properly complete and timely distribute applicable Seized Property Forms in accordance with Illinois State Police Directive OPS-055 results in noncompliance with Department Policy and the Act. Failure to timely deposit cash results in noncompliance with Department Policy and increases the risk of theft or misappropriation. (Finding Code No. 2018-011, 2016-011)

RECOMMENDATION

We recommend the Department follow its policies and procedures over asset seizures and forfeitures to ensure compliance with Department Directives and the Act.

DEPARTMENT RESPONSE

The Department concurs. The Office of Finance (OOF) has submitted recommendations for revisions to the Department's Directive OPS-055 that will align the Department's Directives with the current forfeiture statutes for sending notice to the State's Attorney. By submitting the 4-64 via the portal within 28 days, the Department is notified at the same time the State's Attorney receives notice. The OOF has submitted recommendations for revisions to the Department's Directive OPS-055 that will alleviate the issue of currency not being deposited in a timely manner if not needed as evidence. The OOF will work with the Department's Governmental Affairs office to amend legislation related to reporting to the Secretary of State.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-012 **FINDING** (Inadequate controls over contracts)

The Illinois Department of State Police (Department) did not establish adequate internal controls over contracts.

During testing, we found the following:

- Two of 60 (3%) contracts tested, totaling \$3,711,142, were signed 20 and 277 days after the effective date.
- One of 40 (3%) contracts tested, totaling \$3,362,821, did not obtain approval from the Chief Legal Counsel and the Chief Fiscal Officer. During Fiscal Year 2017 and 2018, the Department processed 104 contracts over \$250,000.
- Five of 60 (8%) contracts tested, totaling \$3,828,528, were not timely filed with the Office of the State Comptroller (Comptroller). These contracts were filed 22 to 193 days late.
- Two of 60 (3%) contracts tested, totaling \$1,570,467, included improper award codes as other governments and small purchases on the Contract Obligation Document (COD). Both of the contracts with improper award codes on the COD were to re-establish or renew a lease and should have been coded as Exempt - Other.

Per the Statewide Accounting Management System (SAMS) (Procedure 15.10.40), for filing purposes, “execution” occurs when all required elements of an agreement have been written and formally approved (in writing) by all parties as required by law for filing with the Comptroller. No document may be filed with the Comptroller, nor may any authorization for payment pursuant to such documents be filed with the Comptroller, if the required signatures or approvals are lacking. The State Finance Act (Act) (30 ILCS 105/9.02(a) (1)) states any new contract or contract renewal in the amount of \$250,000 or more in a fiscal year shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency’s chief legal counsel and chief fiscal officer. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that obligations are in compliance with applicable laws. SAMS (Procedure 15.10.40) states Agencies shall file with the Comptroller a copy of a contract, purchase order, grant, lease, cancellation or modification thereto within 30 days of execution. SAMS (Procedure 15.20.10) states the award code identifies the method used to select the vendor associated with the contract/grant and requires applicable agencies to enter the correct award code.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-012 **FINDING** (Inadequate controls over contracts) (Continued)

Department personnel stated the contracts were not signed and filed timely due to administrative oversight. Additionally, Department personnel stated the award codes on the contract obligation documents have been carried forward each year and have never been rejected by the Comptroller. Department personnel determined this to be the cause in the prior engagement as well.

Inadequate controls in processing contracts in accordance with the Act and SAMS could result in unauthorized services being incurred. (Finding Code No. 2018-012, 2016-012)

RECOMMENDATION

We recommend the Department implement controls to ensure contracts are properly signed and timely filed with the Comptroller in accordance with SAMS. In addition, we recommend the Department ensure proper award codes are used on the COD in accordance with SAMS.

DEPARTMENT RESPONSE

The Department concurs. The Office of Finance will remind division procurement liaisons and other staff involved in procurement activities of the requirements for the timely execution and filing of contract documents. The procurement section will also continue to review procurements on a weekly basis to help ensure that persons writing contracts deriving from such procurements complete all required steps in BidBuy, that they are signed expeditiously and completely, and that they are filed with the Comptroller on time. The Department will do due diligence to determine the correct award code to be used in all instances.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-013 **FINDING** (Contingency planning weaknesses)

The Illinois Department of State Police (Department) had not conducted adequate planning or testing for the recovery of its computer systems.

The Department carries out its mission through the use of Information Technology. Computer systems that support the Department's mission include, among others: Criminal History System (CHRI), ICASE, ICLEAR, Firearms Owner Identification System (FOID), and Violent Crime and Gang Tracking System (VITAL).

In June of 2018, the Department implemented the State of Illinois Department of Innovation and Technology and Illinois State Police's *Information Systems Resiliency Plan (Plan)*. However, the Plan did not go into detail on the recovery of the Department's applications.

The Department had not conducted disaster recovery testing since September 2014. Additionally, the Department did not maintain documentation supporting the testing goals, processes, and results of the testing in 2014.

Information technology guidance (including the National Institute of Standards and Technology and Government Accountability Office) endorse the formal development and testing of disaster recovery plans. Tests of disaster recovery plans (and the associated documentation of the test results) verify that the plan, procedures, and resources provide the capability to recover critical systems within the required timeframe.

Department personnel stated the weakness was due to insufficient resources and lack of travel funds to send personnel offsite to perform the testing. Department management determined this to be the cause in the prior examination as well.

Failure to adequately develop and test a disaster contingency plan leaves the Department exposed to the possibility of major disruptions of services. (Finding Code No. 2018-013, 2016-013)

RECOMMENDATION

We recommend the Department continuously review, update, and approve its disaster recovery plan to ensure it reflects the current environment and contains sufficient detail to support the Department's recovery efforts. Additionally, the Department should perform disaster recovery testing at least annually and maintain sufficient documentation supporting the goals, processes, and results.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-013 **FINDING** (Contingency planning weaknesses) (Continued)

DEPARTMENT RESPONSE

The Department concurs. Disaster recovery testing was last performed in 2014 on a limited number of applications, such as LEADS and CHRI. This testing was done out of State and was impractical due to the length of time it took to recover critical systems. Additional funding cuts and budgetary constraints between 2016 and 2018 did not allow for travel to the recovery site. Starting in July 2018, the Department has been working with the Cyber Resiliency Team at the Department of Innovation & Technology (DoIT) to complete a Security Risk Assessment and Business Impact Analysis to determine the state of operations in the case of a major information technology disruption. The Risk Assessment is completed and the Business Impact Analysis is approximately 50% complete. These assessments will be the basis for setting up a disaster recovery methodology that meets the needs of Illinois State Police.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-014 **FINDING** (Inadequate controls over personnel transactions)

The Illinois Department of State Police (Department) did not timely forward Personnel Action Request (PAR) forms to the Public Safety Shared Services Center (PSSSC) during the examination period.

The Department utilizes the PSSSC for human resources (HR) and payroll processing. Each division within the Department is responsible for maintaining a system concerning PARs for personnel transactions of code employees. Once completed and approved by the division, PARs are forwarded through the chain-of-command to the PSSSC for processing.

During Fiscal Year 2018, the Department failed to timely forward three PARs to the PSSSC in order to make necessary HR and payroll adjustments. Two code employees separated from the Department and one code employee went on an unpaid leave of absence. Since the PARs were not forwarded to the PSSSC timely, the three employees remained on the Department's payroll which resulted in total overpayments of \$51,691. Overpayments for two of the employees have been recovered and the third is currently being recovered through payroll deductions. As of November 15, 2018, a total of \$26,860 was uncollected.

The Department's Police Directive PER-101, Personnel Action Request (PAR) Form, requires each division to maintain a system concerning PARs for personnel transactions within the Division. Division procedures must include ensuring PARs are properly completed and include necessary signatures. When possible, all forms must be received by the PSSSC at least 15 working days before the desired effective date of the transaction. In addition, The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires agencies to establish and maintain a system of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

Department personnel stated there are many reasons PARs can be delayed in getting to the PSSSC. Delays can be caused by the employee not submitting the paperwork on time, supervisors not signing and sending the form up the chain-of-command for signatures on time, delays in receiving necessary documentation for leave of absence, changes in staff responsible for processing the paperwork, or delays from the HR department.

Failure to timely process PARs results in noncompliance with the Department's policies and procedures and creates a potential for loss of State funds or improper payments to State employees. (Finding Code No. 2018-014)

RECOMMENDATION

We recommend the Department follows its policies and procedures over personnel transactions to ensure compliance with Department directives.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

CURRENT FINDINGS (STATE COMPLIANCE)

2018-014 **FINDING** (Inadequate controls over personnel transactions) (Continued)

DEPARTMENT RESPONSE

The Department concurs. The Department recognizes the need to follow Department directives and process Personnel Action Requests (PAR) timely to the Public Safety Shared Services Center (PSSSC). The Department has implemented a process to scan PAR's to PSSSC payroll and transactions whenever needed, in an effort to alleviate payroll discrepancies.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018**

PRIOR FINDINGS NOT REPEATED

A. Finding: (Failure to timely process cash receipts)

During the prior examination period, The Illinois Department of State Police (Department) did not pay into the State treasury the gross amount of money received and did not record the receipts to Department records on a timely basis required by State law.

During the current examination period, testing of receipts indicated the gross amount of money received was deposited on a timely basis. Throughout the engagement period, the Department had a deposit extension of 15 days approved for 26 receipt accounts. (Finding Code No. 2016-010)

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
OFFICE OF THE AUDITOR GENERAL PERFORMANCE
AUDIT RECOMMENDATIONS UPDATE
For the Two Years Ended June 30, 2018**

OFFICE OF THE AUDITOR GENERAL PERFORMANCE AUDIT RECOMMENDATIONS UPDATE

Division of Forensic Services

In March 2009, the Office of the Auditor General released a management and program audit of the Illinois State Police's Division of Forensic Services (DFS). The audit contained 16 recommendations. As part of the compliance examination of the Illinois Department of State Police (Department) for the period ended June 30, 2016, auditors followed up on the status of the recommendations made in the March 2009 report and reported the following:

Recommendation 1	Partially Implemented
Recommendation 2	Implemented
Recommendation 3	Partially Implemented
Recommendation 4	Implemented
Recommendation 5	Implemented
Recommendation 6	Implemented
Recommendation 7	Implemented
Recommendation 8	Implemented
Recommendation 9	Implemented
Recommendation 10	Implemented
Recommendation 11	Implemented
Recommendation 12	Implemented
Recommendation 13	Implemented
Recommendation 14	Implemented
Recommendation 15	Implemented
Recommendation 16	Implemented

As part of the compliance examination of the Department for the period ending June 30, 2018, auditors followed-up on the status of the partially implemented recommendations reported in the June 30, 2016 report and noted the following.

Recommendation 1: The Illinois State Police should develop a comprehensive plan to address the environmental issues at its forensic labs.

Partially Implemented: The Department of State Police has not developed a comprehensive plan to address environmental issues at its forensic labs. The DFS continued to work within the constraints of the Department's budget allocations, which for Fiscal Year 2018 included paying outstanding bills remaining from the impact of the two previous fiscal years' budget impasse. Because of this, only urgent facility needs were able to be addressed. While this limited DFS' ability to perform planned, non-urgent facility repairs and maintenance, DFS was able to sufficiently fund its laboratory operations to meet the needs of user agencies and the court system.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
OFFICE OF THE AUDITOR GENERAL PERFORMANCE
AUDIT RECOMMENDATIONS UPDATE
For the Two Years Ended June 30, 2018**

OFFICE OF THE AUDITOR GENERAL PERFORMANCE AUDIT RECOMMENDATIONS UPDATE
(CONTINUED)

Recommendation 3: The Illinois State Police should ensure that resources provided by the General Assembly are fully utilized for the mission of the Division of Forensic Services (DFS), including the reduction of case backlogs, rather than allowing this funding to transfer or lapse. The Illinois State Police should take the steps necessary to determine the funding level needed to operate its lab system.

Partially Implemented: The Department of State Police has not conducted a study to determine the funding level needed to operate its lab system. As previously stated, the DFS continued to plan for and address funding needs in accordance with established mechanisms within the State government system such as through annual budget requests, appropriation legislation, and federal grant solicitations.

Firearm Owner’s Identification Card Act

In April 2012, the Office of the Auditor General released a management audit of the Department of State Police’s Administration of the Firearm Owner’s Identification Card Act. The audit contained 12 recommendations. As part of the compliance examination of the Department for the period ending June 30, 2016, auditors followed-up on the status of the recommendation made in the April 2012 report and reported the following:

Recommendation 1	Partially Implemented
Recommendation 2	Implemented
Recommendation 3	Implemented
Recommendation 4	Implemented
Recommendation 5	Implemented
Recommendation 6	Partially Implemented
Recommendation 7	Implemented
Recommendation 8	Implemented
Recommendation 9	Implemented
Recommendation 10	Implemented
Recommendation 11	Implemented
Recommendation 12	Implemented

As part of the compliance examination of the Illinois State Police for the period ending June 30, 2018, auditors followed-up on the status of the repeated and partially implemented recommendations reported in the June 30, 2016 report and noted the following.

Recommendation 1: The Department of State Police should update its Firearm Owner Identification (FOID) Card Program Policy and Procedures Manual, provide and document formal training to its Firearms Services Bureau staff; and update its administrative rules relating to the Firearm Owners Identification Card Act.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
OFFICE OF THE AUDITOR GENERAL PERFORMANCE
AUDIT RECOMMENDATIONS UPDATE
For the Two Years Ended June 30, 2018**

OFFICE OF THE AUDITOR GENERAL PERFORMANCE AUDIT RECOMMENDATIONS UPDATE
(CONTINUED)

Implemented: The Firearms Services Bureau (FSB) created a new Training Manual including “Guidelines” which outline procedures for each prohibitor in processing FOID applications. The Guidelines are reviewed annually to determine if any changes are warranted. Employees have access to these guides through an electronic file. All new eligibility analysts complete a 6-12 month training program, including 3 weeks of class room training, followed by 4 weeks of section rotation for case observation, followed by supervised case work. The Bureau implemented weekly and monthly performance evaluations for trainees as well as auditing. The National Instant Criminal Background Check System (NICS) also continued to provide training to FSB eligibility analysts. Due to federal budget restrictions, the NICS training schedule allows for biennial training supplemented by emails and quarterly phone conferences. The last on-site training by NICS to all bureau employees was on May 16, 2017. Also on May 17, 2017 four FSB employees completed a NICS Train-the-Trainer course. These individuals can now provide updates and additional training to FSB employees on behalf of NICS.

Recommendation 6: The Department of State Police should work with its vendor to ensure that FOID cards are forwarded to the correct mailing address; and ensure that it has enough Customer Service Representatives to answer the questions of FOID card applicants.

Partially Implemented: In March of 2015, the Department began issuing, printing and then mailing FOID cards directly from central headquarters without a vendor. As part of that change, coupled with changes in the FOID Act effective July 9, 2013 and July 27, 2015, FSB stopped allowing FOID cards to be forwarded by the US Postal Service. In accordance with the FOID Act, 430 ILCS 65/4 (a-15), an applicant applying for a FOID card must notify the Department if they have moved from the residence named in the application. Also under 430 ILCS 65/13.2 – the FOID card holder is required to notify the Department whenever they move from the address on their card within 21 calendar days. Also in accordance with 430 ILCS 65/3.3, the Department must report to law enforcement the name and address of a person who attempts a firearm purchase and is disqualified. The FOID Act provides very specific direction concerning the address requirements. It is a public safety concern to forward a FOID card to an address that cannot be verified and allows a person to reside at an undisclosed address. The Department will not be implementing this portion of the recommendation from 2012. Due to multiple changes to the FOID Act since the original audit, this portion of the recommendation is no longer applicable and will not be followed up on in future examinations.

The Department has designated 11 full-time headcount to the Customer Service Support Line. When vacancies occur, temporary staff are used to backfill vacancies. The Illinois Department of Central Management Services provided a quote for a Voice over Internet Protocol (VoIP) phone system totaling \$670,183 in one-time costs and \$40,800 annually. A VoIP phone system is on hold pending budgetary decisions.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Receipts, Disbursements and Fund Balance
(Cash Basis) – Locally Held Funds
 - Comparative Schedule of Receipts, Disbursements and Fund Balances
(Cash Basis) – Statewide 9-1-1 (Fund 612)
 - Schedule of Changes in State Property (Not Examined)
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash
Receipts to Deposits Remitted to the State Comptroller (Not Examined)

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Variations in Receipts (Not Examined)
 - Analysis of Significant Lapse Period Spending (Not Examined)
 - Analysis of Accounts Receivable (Not Examined)
 - Budget Impasse Disclosures (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to
Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Fiscal Year 2016 Invoices (Not Examined)
 - Average Number of Employees (Not Examined)
 - Emergency Purchases (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)
 - Status of Implementation of Wireless 9-1-1 and E9-1-1 Systems (Not Examined)
 - Schedule of Provider Disbursements from the Statewide 9-1-1 Fund
(Fund 612) (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 5. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the supplementary information in Schedules 6 and 7 and to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
General support and operations					
Ordinary and contingent expenses	\$ 8,000,000	\$ -	\$ 4,382,585	\$ 4,382,585	\$ 3,617,415
Back wage payments	19,920	-	8,340	8,340	11,580
Subtotal general support and operations	<u>8,019,920</u>	<u>-</u>	<u>4,390,925</u>	<u>4,390,925</u>	<u>3,628,995</u>
Division of Administration					
Ordinary and contingent expenses	<u>25,272,900</u>	<u>18,806,523</u>	<u>4,762,358</u>	<u>23,568,881</u>	<u>1,704,019</u>
Division of Operations					
State Police Cadet classes	3,810,000	3,610,717	127,737	3,738,454	71,546
Ordinary and contingent expenses	<u>176,887,800</u>	<u>170,471,263</u>	<u>5,940,202</u>	<u>176,411,465</u>	<u>476,335</u>
Subtotal Division of Operations	<u>180,697,800</u>	<u>174,081,980</u>	<u>6,067,939</u>	<u>180,149,919</u>	<u>547,881</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2018**

Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
Division of Forensic Services and Identification					
Ordinary and contingent expenses	\$ 45,535,400	\$ 42,232,444	\$ 2,580,714	\$ 44,813,158	\$ 722,242
Administration of Statewide Sexual Assault Evidence Collection Program	55,300	6,366	4,554	10,920	44,380
Operational expenses related to the combined DNA index system	<u>2,142,100</u>	<u>602,131</u>	<u>87,316</u>	<u>689,447</u>	<u>1,452,653</u>
Subtotal Division of Forensic Services and Identification	<u>47,732,800</u>	<u>42,840,941</u>	<u>2,672,584</u>	<u>45,513,525</u>	<u>2,219,275</u>
Division of Internal Investigation					
Ordinary and contingent expenses	2,705,600	2,456,338	91,249	2,547,587	158,013
Ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program	<u>717,900</u>	<u>710,003</u>	<u>-</u>	<u>710,003</u>	<u>7,897</u>
Subtotal Division of Internal Investigation	<u>3,423,500</u>	<u>3,166,341</u>	<u>91,249</u>	<u>3,257,590</u>	<u>165,910</u>
Total Fund - 001	<u>265,146,920</u>	<u>238,895,785</u>	<u>17,985,055</u>	<u>256,880,840</u>	<u>8,266,080</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2018**

Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>COMPASSIONATE USE MEDICAL CANNABIS FUND - 075</u>					
Division of Operations					
Direct and indirect costs associated with implementation, administration, and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act					
	<u>\$ 1,200,000</u>	<u>\$ 585,564</u>	<u>\$ 21,163</u>	<u>\$ 606,727</u>	<u>\$ 593,273</u>
<u>MENTAL HEALTH REPORTING FUND - 148</u>					
Division of Forensic Services and Identification					
Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act					
	<u>6,250,000</u>	<u>401,534</u>	<u>33,665</u>	<u>435,199</u>	<u>5,814,801</u>
<u>STATE CRIME LABORATORY FUND - 152</u>					
Division of Forensic Services and Identification					
Administration and operation of State crime laboratories					
	<u>11,000,000</u>	<u>5,521,265</u>	<u>1,020,171</u>	<u>6,541,436</u>	<u>4,458,564</u>
<u>STATE POLICE FIREARM SERVICES FUND - 209</u>					
Division of Forensic Services and Identification					
Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act					
	<u>22,000,000</u>	<u>6,504,291</u>	<u>424,564</u>	<u>6,928,855</u>	<u>15,071,145</u>

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Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE DUI FUND - 222</u>					
Division of Forensic Services and Identification Administration and operation expenses of State crime laboratories	\$ 200,000	\$ 105,508	\$ 31,535	\$ 137,043	\$ 62,957
Division of Operations Equipment purchases to assist in the prevention of driving while under the influence of alcohol, drugs or intoxication compounds	2,250,000	1,211,568	288,170	1,499,738	750,262
Total Fund - 222	2,450,000	1,317,076	319,705	1,636,781	813,219
<u>MEDICAID FRAUD AND ABUSE PREVENTION FUND - 237</u>					
Division of Operations - Financial Fraud and Forgery Unit Detection, investigation or prosecution of recipient or vendor fraud	100,000	-	-	-	100,000
<u>STATE POLICE VEHICLE FUND - 246</u>					
Division of Administration Purchase of vehicles and accessories	20,000,000	5,377,296	3,115,884	8,493,180	11,506,820

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Appropriations for Fiscal Year 2018

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Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE VEHICLE MAINTENANCE FUND - 328</u>					
Division of Administration					
Operation of automotive equipment	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
<u>SEX OFFENDER INVESTIGATION FUND - 445</u>					
Division of Operations					
Expenses related to sex offender investigations	150,000	114,022	(1,179)	112,843	37,157
<u>STATE ASSET FORFEITURE FUND - 514</u>					
Division of Administration					
Payment of expenditures	4,000,000	1,949,181	225,148	2,174,329	1,825,671
<u>FEDERAL ASSET FORFEITURE FUND - 520</u>					
Division of Administration					
Payment of expenditures	2,500,000	365,404	17,443	382,847	2,117,153
<u>SEX OFFENDER REGISTRATION FUND - 535</u>					
Division of Operations					
Payment of expenses for Sex Offender Registration Program	350,000	89,669	2,873	92,542	257,458

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Appropriations for Fiscal Year 2018**

Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>LEADS MAINTENANCE FUND - 536</u>					
Division of Administration					
Payment of expenses related to LEADS system	\$ 3,000,000	\$ 1,633,092	\$ 28,079	\$ 1,661,171	\$ 1,338,829
<u>STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND - 537</u>					
Division of Forensic Services and Identification					
Administration and operation of State crime laboratories	3,400,000	1,608,730	435,326	2,044,056	1,355,944
<u>STATEWIDE 9-1-1 FUND - 612</u>					
Division of Administration					
Costs pursuant to the Emergency Telephone System Act	140,000,000	124,954,870	13,705,621	138,660,491	1,339,509
<u>STATE POLICE WIRELESS SERVICE EMERGENCY FUND - 637</u>					
Division of Administration					
Costs associated with the Wireless Emergency Telephone Safety Act	700,000	31,263	70,192	101,455	598,545

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Appropriations for Fiscal Year 2018**

Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>MOTOR CARRIER SAFETY INSPECTION FUND - 649</u>					
Division of Operations					
Expenses associated with the enforcement of federal and State motor carrier safety regulations and laws	\$ 2,600,000	\$ 2,407,622	\$ (49,582)	\$ 2,358,040	\$ 241,960
<u>OVER DIMENSIONAL LOAD POLICE ESCORT FUND - 652</u>					
Division of Operations					
Expenses incurred for providing police escorts for over-dimensional loads	1,000,000	229,294	14,867	244,161	755,839
<u>STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND - 705</u>					
Division of Operations					
Payment of expenditures for State law enforcement purposes	14,000,000	3,621,710	559,824	4,181,534	9,818,466
<u>MONEY LAUNDERING ASSET RECOVERY FUND - 816</u>					
Division of Administration					
Ordinary and contingent expenses	2,000,000	1,084,233	502,861	1,587,094	412,906

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Appropriations for Fiscal Year 2018**

Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE OPERATIONS ASSISTANCE FUND - 817</u>					
Division of Operations					
Ordinary and contingent expenses	\$ 22,000,000	\$ 8,946,032	\$ 3,235,734	\$ 12,181,766	\$ 9,818,234
<u>STATE POLICE STREETGANG - RELATED CRIME</u>					
<u>FUND - 846</u>					
Division of Operations					
Operations related to streetgang - related crime initiatives	10,000	1,773	530	2,303	7,697
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>					
Division of Operations					
Grants to metropolitan enforcement groups	500,000	90,000	-	90,000	410,000
<u>ILLINOIS STATE POLICE FEDERAL PROJECTS</u>					
<u>FUND - 904</u>					
Division of Operations					
Payment of expenses	20,000,000	10,633,067	1,377,749	12,010,816	7,989,184

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Fifteen Months Ended September 30, 2018

Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE SERVICES FUND - 906</u>					
Division of Operations					
Payment of expenses for:					
Fingerprint program	\$ 20,000,000	\$ 11,509,896	\$ 606,016	\$ 12,115,912	\$ 7,884,088
Federal & IDOT programs	8,400,000	6,086,385	256,600	6,342,985	2,057,015
Riverboat gambling	1,500,000	-	173,360	173,360	1,326,640
Miscellaneous programs	6,300,000	1,904,063	9,325	1,913,388	4,386,612
Total Fund - 906	<u>36,200,000</u>	<u>19,500,344</u>	<u>1,045,301</u>	<u>20,545,645</u>	<u>15,654,355</u>
TOTAL - ALL APPROPRIATED FUNDS	<u>\$ 581,256,920</u>	<u>\$ 435,863,117</u>	<u>\$ 44,090,994</u>	<u>\$ 479,954,111</u>	<u>\$ 101,302,809</u>
<u>NON-APPROPRIATED FUNDS</u>					
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>					
Division of Operations					
Refunds		\$ 3,750	\$ -	\$ 3,750	

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Appropriations for Fiscal Year 2018**

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Public Act 100-0021 and Public Act 100-0586 FISCAL YEAR 2018	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>NON-APPROPRIATED FUNDS (Continued)</u>					
<u>FEDERAL PROJECTS FUND - 904</u>					
Division of Operations					
Refunds of federal grants					
		\$ 39,245	\$ -	\$ 39,245	
		<u>42,995</u>	<u>-</u>	<u>42,995</u>	
		<u>\$435,906,112</u>	<u>\$ 44,090,994</u>	<u>\$ 479,997,106</u>	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, and have been reconciled to Department records.

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

Note 3: During Fiscal Year 2018, the Department operated without enacted appropriation until Public Act 100-0021 and Public Act 100-0586 was signed into law on July 6, 2017 and June 4, 2018, respectively. During the impasse, the Department incurred obligations, which the Department was unable to pay until the passage of Public Act 100-0021 and Public Act 100-0586.

Note 4: Notwithstanding anything within Public Act 100-0021 and Public Act 100-0586 to the contrary, Public Act 100-0021 and Public Act 100-0586 authorized the Department to pay for all cost incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 132 includes information from Department management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal 2017 held by the Department to be submitted against its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND - 001</u>					
General support and operations					
Ordinary and contingent, not including personal services	\$ 1,000,000	\$ 990,633	\$ 569	\$ 991,202	\$ 8,798
Court-ordered expenditures		212,324,214	4,724,115	217,048,329	
Subtotal general support and operations		213,314,847	4,724,684	218,039,531	
Division of Forensic Services and Identification					
Court-ordered expenditures		399,784	19,429	419,213	
Division of Internal Investigation					
Court-ordered expenditures		654,080	36,195	690,275	
Total Fund - 001		214,368,711	4,780,308	219,149,019	

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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>COMPASSIONATE USE MEDICAL CANNABIS FUND - 075</u>					
Division of Operations					
Direct and indirect costs associated with implementation, administration, and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act					
	\$ 1,200,000	\$ 400,868	\$ 14,109	\$ 414,977	\$ 785,023
<u>MENTAL HEALTH REPORTING FUND - 148</u>					
Division of Forensic Services and Identification					
Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act					
	6,250,000	97,660	5,738	103,398	6,146,602
<u>STATE CRIME LABORATORY FUND - 152</u>					
Division of Forensic Services and Identification					
Administration and operation of State crime laboratories					
	11,000,000	4,416,602	2,771,624	7,188,226	3,811,774
<u>STATE POLICE FIREARM SERVICES FUND - 209</u>					
Division of Forensic Services and Identification					
Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act					
	22,000,000	6,742,587	617,191	7,359,778	14,640,222

**STATE OF ILLINOIS
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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE DUI FUND - 222</u>					
Division of Forensic Services and Identification					
Administration and operational expenses of					
State crime laboratories	\$ 150,000	\$ 100,739	\$ 35,821	\$ 136,560	\$ 13,440
Division of Operations					
Equipment purchases to assist in the prevention of					
driving while under the influence of alcohol, drugs					
or intoxication compounds					
	<u>2,250,000</u>	<u>1,232,498</u>	<u>508,564</u>	<u>1,741,062</u>	<u>508,938</u>
Total Fund - 222	<u>2,400,000</u>	<u>1,333,237</u>	<u>544,385</u>	<u>1,877,622</u>	<u>522,378</u>
<u>MEDICAID FRAUD AND ABUSE PREVENTION FUND - 237</u>					
Division of Operations - Financial Fraud and Forgery Unit					
Detection, investigation or prosecution of recipient					
or vendor fraud					
	<u>100,000</u>	<u>35</u>	<u>-</u>	<u>35</u>	<u>99,965</u>
<u>STATE POLICE VEHICLE FUND - 246</u>					
Division of Administration					
Purchase of vehicles and accessories					
	<u>12,000,000</u>	<u>-</u>	<u>10,735,443</u>	<u>10,735,443</u>	<u>1,264,557</u>

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Expenditure Authority for Fiscal Year 2017

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE VEHICLE MAINTENANCE FUND - 328</u>					
Division of Administration					
Operation of automotive equipment	\$ 700,000	\$ 472,315	\$ 1,900	\$ 474,215	\$ 225,785
<u>SEX OFFENDER INVESTIGATION FUND - 445</u>					
Division of Operations					
Expenses related to sex offender investigations	150,000	86,803	-	86,803	63,197
<u>STATE ASSET FORFEITURE FUND - 514</u>					
Division of Administration					
Payment of expenditures	4,000,000	2,043,714	171,437	2,215,151	1,784,849
<u>FEDERAL ASSET FORFEITURE FUND - 520</u>					
Division of Administration					
Payment of expenditures	2,500,000	10,089	555,516	565,605	1,934,395

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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>SEX OFFENDER REGISTRATION FUND - 535</u>					
Division of Operations					
Payment of expenses for Sex Offender Registration Program	\$ 350,000	\$ 96,324	\$ 2,482	\$ 98,806	\$ 251,194
<u>LEADS MAINTENANCE FUND - 536</u>					
Information Services Bureau					
Payment of expenses related to LEADS system	3,000,000	669,958	1,207,315	1,877,273	1,122,727
<u>STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND - 537</u>					
Division of Forensic Services and Identification					
Administration and operation of State crime laboratories	3,400,000	2,101,461	169,636	2,271,097	1,128,903
<u>STATEWIDE 9-1-1 FUND - 612</u>					
Division of Administration					
Cost pursuant to the Emergency Telephone System Act	142,013,600	97,751,934	21,164,348	118,916,282	23,097,318

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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>					
Division of Administration					
Payment of expenses incurred for the Statewide 9-1-1 Administrator Program					
	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
<u>STATE POLICE WIRELESS SERVICE EMERGENCY FUND - 637</u>					
Division of Administration					
Costs associated with the Wireless Emergency Telephone Safety Act					
	1,500,000	336,026	44,119	380,145	1,119,855
<u>MOTOR CARRIER SAFETY INSPECTION FUND - 649</u>					
Division of Operations					
Expenses associated with the enforcement of federal and State motor carrier safety regulations and laws					
	2,600,000	2,304,507	1,200	2,305,707	294,293
<u>OVER DIMENSIONAL LOAD POLICE ESCORT FUND - 652</u>					
Division of Operations					
Expenses incurred for providing police escorts for over-dimensional loads					
	400,000	128,686	62	128,748	271,252

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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>BUDGET STABILIZATION FUND - 686</u>					
Ordinary and contingent expenses, not including personal services	\$ 1,945,000	\$ 1,943,113	\$ 251	\$ 1,943,364	\$ 1,636
<u>STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND - 705</u>					
Division of Operations Payment of expenditures for State law enforcement purposes	14,000,000	2,711,482	3,581,539	6,293,021	7,706,979
<u>MONEY LAUNDERING ASSET RECOVERY FUND - 816</u>					
Division of Administration Ordinary and contingent expenses	2,000,000	228,117	1,765,770	1,993,887	6,113
<u>STATE POLICE OPERATIONS ASSISTANCE FUND - 817</u>					
Division of Operations Ordinary and contingent expenses	22,000,000	4,168,422	6,562,881	10,731,303	11,268,697

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Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE STREETGANG - RELATED CRIME</u>					
<u>FUND - 846</u>					
Division of Operations					
Operations related to streetgang-related crime initiatives	\$ 10,000	\$ 1,235	\$ -	\$ 1,235	\$ 8,765
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>					
Division of Operations					
Grants to metropolitan enforcement groups	500,000	57,000	-	57,000	443,000
<u>ILLINOIS STATE POLICE FEDERAL PROJECTS</u>					
<u>FUND - 904</u>					
Division of Operations					
Payment of expenses	20,000,000	8,348,380	5,546,526	13,894,906	6,105,094

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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>APPROPRIATED FUNDS (Continued)</u>					
<u>STATE POLICE SERVICES FUND - 906</u>					
Division of Operations					
Payment of expenses for:					
Fingerprint program	\$ 20,000,000	\$ 10,476,885	\$ 1,081,282	\$ 11,558,167	\$ 8,441,833
Federal & IDOT programs	8,400,000	4,606,075	439,713	5,045,788	3,354,212
Riverboat gambling	1,500,000	-	412,837	412,837	1,087,163
Miscellaneous programs	6,300,000	2,959,629	560,483	3,520,112	2,779,888
Total Fund - 906	<u>\$ 36,200,000</u>	<u>18,042,589</u>	<u>2,494,315</u>	<u>20,536,904</u>	<u>\$ 15,663,096</u>
TOTAL - ALL APPROPRIATED FUNDS		<u>\$ 368,861,855</u>	<u>\$ 62,738,095</u>	<u>\$ 431,599,950</u>	

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Expenditure Authority for Fiscal Year 2017**

Fifteen Months Ended September 30, 2017

Public Act 99-0524, Public Act 100-0021, and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>NON-APPROPRIATED FUNDS</u>					
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>					
Division of Operations					
Refunds		\$ -	\$ 4,619	\$ 4,619	
<u>FEDERAL PROJECTS FUND - 904</u>					
Division of Operations					
Refunds of federal grants		14,429	296	14,725	
TOTAL - ALL NON-APPROPRIATED FUNDS		\$ 14,429	\$ 4,915	\$ 19,344	
GRAND TOTAL - ALL FUNDS		\$ 368,876,284	\$ 62,743,010	\$ 431,619,294	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2017, and have been reconciled to Department records.

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

STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

Fifteen Months Ended September 30, 2017

- Note 3: The Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As Public Act 100-0021 states appropriation authority granted by the General Assembly does not supersede any court order directing the expenditure of funds and states such payments are added to the appropriations granted by the General Assembly, the Department was able to submit vouchers to pay its employees in full from Fund 001 without a maximum expenditure limit for personal service costs during Fiscal Year 2017. Further, the Department incurred non-payroll obligations within Fund 001, 246, and 686, which the Department was unable to pay until the passage of Public Act 100-0021.
- Note 4: Public Act 99-0524 authorizes the Department to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 132 includes information from Department management about the number of invoices and the total dollar amount of invoices held by the Department to be submitted against its Fiscal Year 2017 appropriations.
- Note 5: During Fiscal Year 2017, the Department operated without enacted appropriations until Public Act 100-0021 was approved on July 6, 2017. During the impasse, the Department incurred non-payroll obligations within Fund 001, 246, and 686, which the Department was unable to pay until the passage of Act 100-0021.
- Note 6: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Department to pay for all costs incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 132 includes information from Department management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Department to be submitted against its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

**STATE OF ILLINOIS
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES
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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	and Court-Ordered Expenditures
<u>APPROPRIATED FUNDS</u>			
<u>GENERAL REVENUE FUND - 001</u>			
Expenditure Authority (Net After Transfers)	\$ 265,146,920	\$ 1,000,000	
Expenditures			
Court-ordered operational expenditures	-	217,048,329	\$ 221,515,741
General support and operations			
Ordinary and contingent expenses	4,382,585	-	-
Ordinary and contingent expenses, not including personal services	-	991,202	-
Back wage payments	8,340	-	-
Subtotal general operations - lump sum	4,390,925	991,202	-
Division of Administration			
Ordinary and contingent expenses	23,568,881	-	-
Division of Operations			
State Police Cadet classes	3,738,454	-	-
Ordinary and contingent expenses	176,411,465	-	-
Subtotal Division of Operations	180,149,919	-	-

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	P.A. 99-0524, and Court-Ordered Expenditures
Division of Forensic Services and Identification			
Ordinary and contingent expenses	\$ 44,813,158	\$ -	\$ -
Administration of a Statewide Sexual Assault Evidence Collection Program	10,920	-	-
Operational expenses related to the combined DNA index system	689,447	-	-
Court-ordered expenditures	-	419,213	465,132
Subtotal Division of Forensic Services and Identification	<u>45,513,525</u>	<u>419,213</u>	<u>465,132</u>
Division of Internal Investigation			
Ordinary and contingent expenses	2,547,587	-	-
Ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program	710,003	-	-
Court-ordered expenditures	-	690,275	710,150
Subtotal Division of Internal Investigation	<u>3,257,590</u>	<u>690,275</u>	<u>710,150</u>
Total expenditures	<u>256,880,840</u>	<u>\$ 219,149,019</u>	<u>\$ 222,691,023</u>
Lapsed balances	<u>\$ 8,266,080</u>		

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	and Court-Ordered Expenditures
<u>COMPASSIONATE USE MEDICAL CANNABIS</u>			
<u>FUND - 075</u>			
Expenditure Authority (Net After Transfers)	\$ 1,200,000	\$ 1,200,000	\$ 1,000,000
Expenditures			
Division of Operations			
Direct and indirect costs associated with implementation, administration, and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act	<u>606,727</u>	<u>414,977</u>	<u>115,873</u>
Lapsed balances	<u>\$ 593,273</u>	<u>\$ 785,023</u>	<u>\$ 884,127</u>
<u>MENTAL HEALTH REPORTING FUND - 148</u>			
Expenditure Authority (Net After Transfers)	\$ 6,250,000	\$ 6,250,000	\$ 6,250,000
Expenditures			
Division of Forensic Services and Identification			
Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act	<u>435,199</u>	<u>103,398</u>	<u>42,149</u>
Lapsed balances	<u>\$ 5,814,801</u>	<u>\$ 6,146,602</u>	<u>\$ 6,207,851</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	and Court-Ordered Expenditures
<u>STATE CRIME LABORATORY FUND - 152</u>			
Expenditure Authority (Net After Transfers)	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000
Expenditures			
Division of Forensic Services and Identification Administration and operation of State crime laboratories	<u>6,541,436</u>	<u>7,188,226</u>	<u>710,499</u>
Lapsed balances	<u>\$ 4,458,564</u>	<u>\$ 3,811,774</u>	<u>\$ 10,289,501</u>
<u>STATE POLICE FIREARM SERVICE FUND - 209</u>			
Expenditure Authority (Net After Transfers)	<u>\$ 22,000,000</u>	<u>\$ 22,000,000</u>	<u>\$ 22,000,000</u>
Expenditures			
Division of Forensic Services and Identification Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act	<u>6,928,855</u>	<u>7,359,778</u>	<u>7,683,456</u>
Lapsed balances	<u>\$ 15,071,145</u>	<u>\$ 14,640,222</u>	<u>\$ 14,316,544</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	P.A. 99-0524, and Court-Ordered Expenditures
<u>STATE POLICE DUI FUND - 222</u>			
Expenditure Authority (Net After Transfers)	\$ 2,450,000	\$ 2,400,000	\$ 2,000,000
Expenditures			
Division of Forensic Services and Identification Administration and operation of State crime laboratories	137,043	136,560	145,345
Division of Operations Equipment purchases to assist in the prevention of driving while under the influence of alcohol, drugs or intoxication compounds	1,499,738	1,741,062	-
Total expenditures	1,636,781	1,877,622	145,345
Lapsed balances	\$ 813,219	\$ 522,378	\$ 1,854,655
<u>MEDICAID FRAUD AND ABUSE PREVENTION FUND - 237</u>			
Expenditure Authority (Net After Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
Division of Operations - Financial Fraud and Forgery Unit Detection, investigation, or prosecution of recipient or vendor fraud	-	35	29,051
Lapsed balances	\$ 100,000	\$ 99,965	\$ 70,949

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	P.A. 99-0524, P.A. 100-0021, and Court-Ordered Expenditures	P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
<u>STATE POLICE VEHICLE FUND - 246</u>			
Expenditure Authority (Net After Transfers)	\$ 20,000,000	\$ 12,000,000	\$ -
Expenditures			
Division of Administration			
Purchase of vehicles and accessories	8,493,180	10,735,443	-
Lapsed balances	<u>\$ 11,506,820</u>	<u>\$ 1,264,557</u>	<u>\$ -</u>
<u>STATE POLICE VEHICLE MAINTENANCE FUND - 328</u>			
Expenditure Authority (Net After Transfers)	\$ 700,000	\$ 700,000	\$ 700,000
Expenditures			
Division of Administration			
Operation of automotive equipment	-	474,215	697,798
Lapsed balances	<u>\$ 700,000</u>	<u>\$ 225,785</u>	<u>\$ 2,202</u>
<u>SEX OFFENDER INVESTIGATION FUND - 445</u>			
Expenditure Authority (Net After Transfers)	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures			
Division of Operations			
Expenses related to sex offender investigations	112,843	86,803	102,848
Lapsed balances	<u>\$ 37,157</u>	<u>\$ 63,197</u>	<u>\$ 47,152</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409,
		P.A. 99-0524,	P.A. 99-0491,
	P.A. 100-0021,	P.A. 100-0021,	P.A. 99-0524,
	P.A. 100-0586	and Court-Ordered Expenditures	and Court-Ordered Expenditures
<u>STATE ASSET FORFEITURE FUND - 514</u>			
Expenditure Authority (Net After Transfers)	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Expenditures			
Division of Administration			
Payment of expenditures	2,174,329	2,215,151	1,270,462
Lapsed balances	<u>\$ 1,825,671</u>	<u>\$ 1,784,849</u>	<u>\$ 2,729,538</u>
<u>FEDERAL ASSET FORFEITURE FUND - 520</u>			
Expenditure Authority (Net After Transfers)	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Expenditures			
Division of Administration			
Payment of expenditures	382,847	565,605	1,077,320
Lapsed balances	<u>\$ 2,117,153</u>	<u>\$ 1,934,395</u>	<u>\$ 1,422,680</u>
<u>SEX OFFENDER REGISTRATION FUND - 535</u>			
Expenditure Authority (Net After Transfers)	\$ 350,000	\$ 350,000	\$ 250,000
Expenditures			
Division of Operations			
Payment of expenses for the Sex Offender Registration Program	92,542	98,806	138,321
Lapsed balances	<u>\$ 257,458</u>	<u>\$ 251,194</u>	<u>\$ 111,679</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	P.A. 99-0524, and Court-Ordered Expenditures
<u>LEADS MAINTENANCE FUND - 536</u>			
Expenditure Authority (Net After Transfers)	\$ 3,000,000	\$ 3,000,000	\$ 2,600,000
Expenditures			
Division of Administration/Information Services Bureau			
Payment of expenses related to LEADS system	1,661,171	1,877,273	1,752,416
Lapsed balances	<u>\$ 1,338,829</u>	<u>\$ 1,122,727</u>	<u>\$ 847,584</u>
<u>STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND - 537</u>			
Expenditure Authority (Net After Transfers)	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
Expenditures			
Division of Forensic Services and Identification			
Administration and operation of State crime laboratories	2,044,056	2,271,097	2,579,877
Lapsed balances	<u>\$ 1,355,944</u>	<u>\$ 1,128,903</u>	<u>\$ 820,123</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	P.A. 99-0524, P.A. 100-0021, and Court-Ordered Expenditures	P.A. 99-0524, and Court-Ordered Expenditures
<u>STATEWIDE 9-1-1 FUND - 612</u>			
Expenditure Authority (Net After Transfers)	\$ 140,000,000	\$ 142,013,600	\$ 131,989,862
Expenditures			
Division of Administration			
Payment of expenses incurred for the Statewide 9-1-1 Administrator Program	-	-	365,173
Costs pursuant to the Emergency Telephone Act	138,660,491	118,916,282	38,392,761
Administrative costs and grants to Emergency Telephone System Boards, qualified government entities, or Department of State Police for wireless 9-1-1 or E9-1-1	-	-	25,178,270
Total expenditures	138,660,491	118,916,282	63,936,204
Lapsed balances	\$ 1,339,509	\$ 23,097,318	\$ 68,053,658
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Expenditure Authority (Net After Transfers)	\$ -	\$ 5,000,000	\$ -
Expenditures	-	-	-
Lapsed balances	\$ -	\$ 5,000,000	\$ -

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0524, P.A. 100-0021, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586		P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
<u>STATE POLICE WIRELESS SERVICE EMERGENCY</u>			
<u>FUND - 637</u>			
Expenditure Authority (Net After Transfers)	\$ 700,000	\$ 1,500,000	\$ 1,500,000
Expenditures			
Division of Administration			
Costs associated with the Wireless Emergency			
Telephone Safety Act	101,455	380,145	811,943
Lapsed balances	<u>\$ 598,545</u>	<u>\$ 1,119,855</u>	<u>\$ 688,057</u>
<u>MOTOR CARRIER SAFETY INSPECTION FUND - 649</u>			
Expenditure Authority (Net After Transfers)	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Expenditures			
Division of Operations			
Expenses associated with the enforcement of federal			
and State motor carrier safety regulations and laws	2,358,040	2,305,707	2,142,575
Lapsed balances	<u>\$ 241,960</u>	<u>\$ 294,293</u>	<u>\$ 457,425</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	P.A. 99-0524, P.A. 100-0021, and Court-Ordered Expenditures	P.A. 99-0524, and Court-Ordered Expenditures
<u>OVER DIMENSIONAL LOAD POLICE ESCORT</u>			
<u>FUND - 652</u>			
Expenditure Authority (Net After Transfers)	\$ 1,000,000	\$ 400,000	\$ 125,000
Expenditures			
Division of Operations			
Expenses incurred for providing police escorts for over-dimensional loads	244,161	128,748	124,885
Lapsed balances	<u>\$ 755,839</u>	<u>\$ 271,252</u>	<u>\$ 115</u>
<u>BUDGET STABILIZATION FUND - 686</u>			
Expenditure Authority (Net After Transfers)	\$ -	\$ 1,945,000	\$ -
Expenditures			
Division of Operations			
Ordinary and contingent expenses	-	1,943,364	-
Lapsed balances	<u>\$ -</u>	<u>\$ 1,636</u>	<u>\$ -</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	P.A. 99-0524, P.A. 100-0021, and Court-Ordered Expenditures	P.A. 99-0524, and Court-Ordered Expenditures
<u>STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND - 705</u>			
Expenditure Authority (Net After Transfers)	\$ 14,000,000	\$ 14,000,000	\$ 14,000,000
Expenditures			
Division of Operations			
Payment of expenditures for State law enforcement purposes	4,181,534	6,293,021	1,925,799
Lapsed balances	<u>\$ 9,818,466</u>	<u>\$ 7,706,979</u>	<u>\$ 12,074,201</u>
<u>MONEY LAUNDERING ASSET RECOVERY FUND - 816</u>			
Expenditure Authority (Net After Transfers)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Expenditures			
Division of Administration			
Ordinary and contingent expenses	1,587,094	1,993,887	1,273,225
Lapsed balances	<u>\$ 412,906</u>	<u>\$ 6,113</u>	<u>\$ 726,775</u>

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	and Court-Ordered Expenditures
<u>STATE POLICE OPERATIONS ASSISTANCE</u>			
<u>FUND - 817</u>			
Expenditure Authority (Net After Transfers)	\$ 22,000,000	\$ 22,000,000	\$ 22,000,000
Expenditures			
Division of Operations			
Ordinary and contingent expenses	12,181,766	10,731,303	6,739,286
Lapsed balances	\$ 9,818,234	\$ 11,268,697	\$ 15,260,714
<u>STATE POLICE STREETGANG - RELATED CRIME</u>			
<u>FUND - 846</u>			
Expenditure Authority (Net After Transfers)	\$ 10,000	\$ 10,000	\$ 10,000
Expenditures			
Division of Operations			
Operations related to streetgang-related crime initiatives	2,303	1,235	2,850
Lapsed balances	\$ 7,697	\$ 8,765	\$ 7,150
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>			
Expenditure Authority (Net After Transfers)	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures			
Division of Operations			
Grants to metropolitan enforcement groups	90,000	57,000	270,000
Lapsed balances	\$ 410,000	\$ 443,000	\$ 230,000

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409,
		P.A. 99-0524,	P.A. 99-0491,
		P.A. 100-0021,	P.A. 99-0524,
	P.A. 100-0021,	and Court-Ordered	and Court-Ordered
	P.A. 100-0586	Expenditures	Expenditures
<u>TRAFFIC AND CRIMINAL CONVICTION</u>			
<u>SURCHARGE FUND - 879</u>			
Expenditure Authority (Net After Transfers)	\$ -	\$ -	\$ 5,016,000
Expenditures			
Division of Operations			
Personal services	-	-	492,798
State contribution to State employees'			
retirement system	-	-	224,838
State contributions to Social Security	-	-	6,878
Group insurance	-	-	122,069
Contractual services	-	-	439,637
Travel	-	-	24,915
Commodities	-	-	156,292
Printing	-	-	21,376
Telecommunications services	-	-	1,659,484
Operation of automotive equipment	-	-	1,183,443
	-	-	4,331,730
Total expenditures	-	-	4,331,730
Lapsed balances	\$ -	\$ -	\$ 684,270

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	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	and Court-Ordered Expenditures	and Court-Ordered Expenditures
<u>ILLINOIS STATE POLICE FEDERAL PROJECTS</u>			
<u>FUND - 904</u>			
Expenditure Authority (Net After Transfers)	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
Expenditures			
Division of Operations			
Payment of expenses	12,010,816	13,894,906	10,612,997
Lapsed balances	\$ 7,989,184	\$ 6,105,094	\$ 9,387,003
<u>STATE POLICE SERVICES FUND - 906</u>			
Expenditure Authority (Net After Transfers)	\$ 36,200,000	\$ 36,200,000	\$ 39,900,000
Expenditures			
Division of Operations			
Payment of expenses for:			
Fingerprint program	12,115,912	11,558,167	12,338,212
Federal & IDOT programs	6,342,985	5,045,788	4,470,438
Riverboat gambling	173,360	412,837	-
Miscellaneous programs	1,913,388	3,520,112	1,737,197
Total expenditures	20,545,645	20,536,904	18,545,847
Lapsed balances	\$ 15,654,355	\$ 15,663,096	\$ 21,354,153

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DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409, P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
	P.A. 100-0021, P.A. 100-0586	P.A. 99-0524, P.A. 100-0021, and Court-Ordered Expenditures	P.A. 99-0491, P.A. 99-0524, and Court-Ordered Expenditures
<u>TOTAL - ALL APPROPRIATED FUNDS</u>			
Expenditure Authority (Net After Transfers)	\$ 581,256,920		
Total appropriated funds expenditures	<u>479,954,111</u>	<u>\$ 431,599,950</u>	<u>\$ 349,753,779</u>
Lapsed balances appropriated funds	<u>\$ 101,302,809</u>		
<u>NON-APPROPRIATED FUNDS</u>			
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>			
Expenditures			
Division of Operations			
Refunds	<u>\$ 3,750</u>	<u>\$ 4,619</u>	<u>\$ 8,750</u>
<u>FEDERAL PROJECTS FUND - 904</u>			
Expenditures			
Division of Operations			
Refunds of federal grants	<u>39,245</u>	<u>14,725</u>	<u>107,661</u>
TOTAL - ALL NON-APPROPRIATED FUNDS	<u>\$ 42,995</u>	<u>\$ 19,344</u>	<u>\$ 116,411</u>
<u>GRAND TOTAL - ALL FUNDS</u>			
Total expenditures	<u>\$ 479,997,106</u>	<u>\$ 431,619,294</u>	<u>\$ 349,870,190</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

	FISCAL YEAR		
	2018	2017	2016
			P.A. 99-0409,
		P.A. 99-0524,	P.A. 99-0491,
	P.A. 100-0021,	P.A. 100-0021,	P.A. 99-0524,
	and Court-Ordered	and Court-Ordered	and Court-Ordered
	P.A. 100-0586	Expenditures	Expenditures
 <u>STATE OFFICERS SALARIES</u>			
Expenditure Authority (Net After Transfers)	\$ 245,800	\$ 245,800	
Expenditures			
Director	132,566	132,566	\$ 132,566
Total expenditures	132,566	132,566	\$ 132,566
Lapsed balances	\$ 113,234	\$ 113,234	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, 2017, and 2016, and have been reconciled to Department records.

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

Note 3: During Fiscal Year 2016 and Fiscal Year 2017, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Department never received enacted personal services appropriations for Fund 001 for Fiscal Year 2016, the Department was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2016. During Fiscal Year 2017, Public Act 100-0021 states appropriation authority granted by the General Assembly does not supersede any court order directing the expenditure of funds and states such payments are added to the appropriations granted by the General Assembly, the Department was able to submit vouchers to pay its employees in full from Fund 001 without a maximum expenditure limit for personal service costs during Fiscal Year 2017. Further, the Department incurred non-payroll obligations within Fund 001, 246, and 686, which the Department was unable to pay until the passage of Public Act 100-0021.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

- Note 4: During Fiscal Year 2016, the Department operated without enacted appropriations until Public Act 99-0409, Public Act 99-0491, and Public Act 99-0524 were signed into law on August 20, 2015, December 7, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As such, the Department's court-ordered payroll payments were merged into the enacted appropriation for Funds 075, 148 152, 209, 445, 514, 535, 536, 537, 649, 652, 705, 817, 904, and 906. Further, the Department incurred non-payroll obligations, which the Department was unable to pay until the passage of Public Act 99-0409, Public Act 99-0491, and Public Act 99-0524.
- Note 5: During Fiscal Year 2018, the Department operated without enacted appropriation until Public Act 100-0021 and Public Act 100-0586 was signed into law on July 6, 2017 and June 4, 2018, respectively. During the impasse, the Department incurred obligations, which the Department was unable to pay until the passage of Public Act 100-0021 and Public Act 100-0586.
- Note 6: Public Act 99-0524 authorizes the Department to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 132 includes information from Department management about the number of invoices and the total dollar amount of invoices held by the Department to be submitted against its Fiscal Year 2017 appropriation.
- Note 7: During Fiscal Year 2017, the Department operated without enacted appropriations until Public Act 100-0021 was approved on July 6, 2017. During the impasse, the Department incurred non-payroll obligations within Fund 001, 246, and 686, which the Department was unable to pay until the passage of Act 100-0021.
- Note 8: Notwithstanding anything within Public Act 100-0021 and Public Act 100-0586 to the contrary, Public Act 100-0021 and Public Act 100-0586 authorized the Department to pay for all cost incurred to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 132 includes information from Department management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal 2017 held by the Department to be submitted against its Fiscal Year 2017 or Fiscal Year 2018 appropriation.
- Note 9: During Fiscal Year 2016, the Statewide 9-1-1 Fund 612 was transferred from the State of Illinois, Illinois Commerce Commission to the Department effective January 1, 2016. Therefore, the expenditures for Fund 612 are for the six months ended June 30, 2016, including lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCES (CASH BASIS) – LOCALLY HELD FUNDS
For the Fiscal Years Ended June 30,**

	FISCAL YEAR	
	2018	2017
<u>OFFICIAL ADVANCE FUND - 1199</u>		
Beginning cash balance	\$ 204,158	\$ 44,498
Cash receipts:		
Fund transfers - in	350,000	500,000
Investment income	100	36
Miscellaneous	13,963	22,529
Cash disbursements:		
Contractual services	355,731	360,767
Cost of sales	1,737	1,635
Miscellaneous	-	503
Ending cash balance	<u>\$ 210,753</u>	<u>\$ 204,158</u>
<u>SEIZED FUND - 1241</u>		
Beginning cash balance	\$ 3,485,200	\$ 5,468,857
Cash receipts:		
Fines, penalties, or violations	7,504,248	6,191,254
Investment income	34,216	7,204
Fund transfers - in	596,383	840,291
Miscellaneous	-	7,480
Cash disbursements:		
Refunds	170,839	242,353
Fund transfers - out	7,148,407	8,787,533
Miscellaneous	18,968	-
Ending cash balance	<u>\$ 4,281,833</u>	<u>\$ 3,485,200</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCES (CASH BASIS) – LOCALLY HELD FUNDS
For the Fiscal Years Ended June 30,**

	FISCAL YEAR	
	2018	2017
<u>FORFEITURE FUNDS - 1242</u>		
Beginning cash balance*	\$ 2,584,619	\$ 1,976,254
Cash receipts:		
Fines, penalties, or violations	7,393,493	9,989,667
Investment income	29,804	4,885
Fund transfers - in	5,844,672	6,131,701
Cash Disbursements:		
Awards or grants	12,616,367	12,192,542
Refunds	875	20,588
Cost of sales	8,315	18,081
Fund transfers - out	2,086,025	3,286,677
Ending cash balance	<u>\$ 1,141,006</u>	<u>\$ 2,584,619</u>
<u>FEDERAL FORFEITURE PENDING CLOSURE FUND - 1378</u>		
Beginning cash balance	\$ 229,761	\$ 76,955
Cash receipts:		
Fines, penalties, or violations	657,918	379,718
Investment income	472	301
Fund transfers - in	52,846	6,031
Miscellaneous	49,718	91,916
Cash disbursements:		
Fund transfers - out	-	233,244
Miscellaneous	375,114	91,916
Ending cash balance	<u>\$ 615,601</u>	<u>\$ 229,761</u>

* Beginning cash balance for Fiscal Year 2017 has been adjusted from the June 30, 2016 balance previously reported, to agree to the quarterly reports submitted by the Department to the State Comptroller.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCES (CASH BASIS) – LOCALLY HELD FUNDS
For the Fiscal Years Ended June 30,**

	FISCAL YEAR	
	2018	2017
<u>FEDERAL FORFEITURE TREASURY FUND - 1379</u>		
Beginning cash balance	\$ -	\$ -
Cash receipts:		
Fund transfers - in	-	-
Cash disbursements:		
Fund transfers - out	-	-
Ending cash balance	<u>\$ -</u>	<u>\$ -</u>
<u>MONEY LAUNDERING SEIZED FUND - 1380</u>		
Beginning cash balance	\$ 76,428	\$ 314,994
Cash receipts:		
Fines, penalties, or violations	123,734	509,214
Investment income	33	118
Fund transfers - in	547,579	1,454,809
Cash disbursements:		
Fund transfers - out	720,045	2,202,707
Ending cash balance	<u>\$ 27,729</u>	<u>\$ 76,428</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCES (CASH BASIS) – LOCALLY HELD FUNDS
For the Fiscal Years Ended June 30,**

	FISCAL YEAR	
	2018	2017
<u>MONEY LAUNDERING FORFEITED FUND - 1381</u>		
Beginning cash balance	\$ 2,009,624	\$ 450,240
Cash receipts:		
Fines, penalties, or violations	2,108,525	5,305,798
Investment income	6,866	1,550
Fund transfers - in	1,098,074	2,958,950
Cash disbursements:		
Awards or grants	3,969,485	4,014,065
Fund transfers - out	1,124,369	2,692,849
Ending cash balance	<u>\$ 129,235</u>	<u>\$ 2,009,624</u>
<u>SEIZED ABANDONED FUND - 1432</u>		
Beginning cash balance	\$ 1	\$ -
Cash receipts:		
Fines, penalties, or violations	14,549	-
Investment income	1	1
Fund transfers - in	11,105	45,000
Cash disbursements:		
Fund transfers - out	14,550	45,000
Ending cash balance	<u>\$ 11,106</u>	<u>\$ 1</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS AND
FUND BALANCES (CASH BASIS) – LOCALLY HELD FUNDS
For the Fiscal Years Ended June 30,**

	FISCAL YEAR	
	2018	2017
<u>GAMING COMMAND OFFICIAL ADVANCE FUND - 1433</u>		
Beginning cash balance	\$ 5,430	\$ -
Cash receipts:		
Fund transfers - in	-	5,750
Miscellaneous	-	21
Cash disbursements:		
Contractual services	1,489	314
Cost of sales	15	27
Ending cash balance	<u>\$ 3,926</u>	<u>\$ 5,430</u>

Note 1: Amounts for these funds were taken from quarterly reports submitted to the State Comptroller.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND FUND
BALANCES (CASH BASIS) – STATEWIDE 9-1-1 FUND (FUND 612)
For the Two Years Ended June 30, 2018**

	FISCAL YEAR	
	2018	2017
<u>STATEWIDE 9-1-1 FUND - 612</u>		
Cash Balance as of July 1,	\$ 19,246,103	\$ 12,862,885
Receipts:		
Carrier Deposits		
Pre-Paid Deposits	11,755,390	14,107,808
9-1-1 Surcharge Deposits	135,991,609	108,877,765
Penalties	62,038	199,809
Fund transfers - in	1,894,724	2,758,068
Total receipts	149,703,761	125,943,450
Disbursements:		
Administration, 9-1-1 administrator, and Advisory		
Board expenses	1,357,105	1,265,895
Disbursements under Emergency Telephone		
Systems Act to 9-1-1 authorities	127,087,034	103,875,703
Disbursements under Wireless Emergency		
Telephone Safety Act to 9-1-1 authorities	6,422,106	973,302
Prepaid administration charge (IDOR)	235,108	287,188
9-1-1 network disbursements	11,252,972	13,158,144
Total disbursements	146,354,325	119,560,232
Cash balance as of June 30,	\$ 22,595,539	\$ 19,246,103

Note 1: This schedule was prepared from the State Comptroller records, which have been reconciled to the Department's records. This schedule was prepared on the cash basis to include all transactions from July 1, 2016 to June 30, 2017 and July 1, 2017 to June 30, 2018. Therefore, the expenditures reported above differ from amounts report in the Schedule of Appropriations, Expenditures and Lapsed Balances for Fiscal Year 2017 and Fiscal Year 2018.

Note 2: Effective January 1, 2016, the Emergency Telephone System Act (50 ILCS 750) was established whereby wireless carrier surcharges authorized by the Act shall not apply to prepaid wireless telecommunication services. Surcharges imposed on prepaid wireless telecommunication services are instead subject to the Prepaid Wireless 9-1-1 Surcharge Act (50 ILCS 753), effective January 1, 2012. Surcharges imposed by the Prepaid Wireless 9-1-1 Surcharge Act are collected by the Illinois Department of Revenue (IDOR) and are remitted to the Department for disbursement to 9-1-1 Providers from Fund 612.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF CHANGES IN STATE PROPERTY (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

	<u>Total</u>	<u>Land and Land Improvements</u>	<u>Buildings and Building Improvements</u>	<u>Equipment</u>	<u>Capital Leases - Buildings & Improvements</u>	<u>Capital Leases - Equipment</u>
Balance at July 1, 2016	\$ 291,832,427	\$ 1,732,556	\$ 94,267,105	\$ 188,502,606	\$ 6,707,417	\$ 622,743
Additions	9,742,638	-	25,754	9,184,884	-	532,000
Deletions	(1,677,122)	-	-	(1,641,122)	-	(36,000)
Net transfers	<u>(13,681,648)</u>	<u>-</u>	<u>219,750</u>	<u>(13,901,398)</u>	<u>-</u>	<u>-</u>
Balance at June 30, 2017	<u>\$ 286,216,295</u>	<u>\$ 1,732,556</u>	<u>\$ 94,512,609</u>	<u>\$ 182,144,970</u>	<u>\$ 6,707,417</u>	<u>\$ 1,118,743</u>
Balance at July 1, 2017	\$ 286,216,295	\$ 1,732,556	\$ 94,512,609	\$ 182,144,970	\$ 6,707,417	\$ 1,118,743
Additions	19,449,693	-	408,703	18,928,990	-	112,000
Deletions	(1,548,455)	-	(9,463)	(1,499,992)	-	(39,000)
Net transfers	<u>(8,183,926)</u>	<u>-</u>	<u>850,097</u>	<u>(9,034,023)</u>	<u>-</u>	<u>-</u>
Balance at June 30, 2018	<u>\$ 295,933,607</u>	<u>\$ 1,732,556</u>	<u>\$ 95,761,946</u>	<u>\$ 190,539,945</u>	<u>\$ 6,707,417</u>	<u>\$ 1,191,743</u>

Note 1: Amounts in the above schedule were derived from Department records.

Note 2: The above schedule is presented as Not Examined because of the significance of the exceptions noted in finding 2018-001.

STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	FISCAL YEAR		
	2018	2017	2016
<u>GENERAL REVENUE FUND - 001</u>			
Accident reports	\$ 249,950	\$ 212,095	\$ 205,969
State highway police	188,732	219,966	143,817
Circuit Clerks	9,724	9,206	14,268
Miscellaneous and unclaimed assets	100	754	95,503
	<hr/>	<hr/>	<hr/>
Total cash receipts per Department	448,506	442,021	459,557
Less - In transit at End of Year	13,815	11,132	9,767
Plus - In transit at Beginning of Year	11,132	9,767	7,108
Less - Irreconcilable difference	1,826	-	-
	<hr/>	<hr/>	<hr/>
Total cash receipts per State Comptroller's records	<u>\$ 443,997</u>	<u>\$ 440,656</u>	<u>\$ 456,898</u>
<u>ROAD FUND - 011</u>			
Overweight fines	\$ 4,700,855	\$ 4,176,344	\$ 4,742,891
	<hr/>	<hr/>	<hr/>
Total cash receipts per Department	4,700,855	4,176,344	4,742,891
Less - In transit at End of Year	216,353	298,675	211,861
Plus - In transit at Beginning of Year	298,675	211,861	142,473
Less - Irreconcilable difference	240	-	-
	<hr/>	<hr/>	<hr/>
Total cash receipts per State Comptroller's records	<u>\$ 4,782,937</u>	<u>\$ 4,089,530</u>	<u>\$ 4,673,503</u>
<u>FISH AND WILDLIFE FUND - 041</u>			
Firearms owners' identification fees	\$ 1,197,867	\$ 1,142,604	\$ 1,155,537
	<hr/>	<hr/>	<hr/>
Total cash receipts per Department	1,197,867	1,142,604	1,155,537
Less - In transit at End of Year	72,126	36,168	47,244
Plus - In transit at Beginning of Year	36,168	47,244	22,344
Plus - Irreconcilable difference	4,008	-	-
	<hr/>	<hr/>	<hr/>
Total cash receipts per State Comptroller's records	<u>\$ 1,165,917</u>	<u>\$ 1,153,680</u>	<u>\$ 1,130,637</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

	FISCAL YEAR		
	2018	2017	2016
<u>ARSONIST REGISTRATION FUND - 087</u>			
Registration fees	\$ -	\$ -	\$ 500
Total cash receipts per Department	-	-	500
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>
<u>MENTAL HEALTH REPORTING FUND - 148</u>			
Mental health reporting	<u>\$ 1,155,745</u>	<u>\$ 1,298,965</u>	<u>\$ 1,505,380</u>
Total cash receipts per Department	1,155,745	1,298,965	1,505,380
Less - In transit at End of Year	36,825	37,740	47,105
Plus - In transit at Beginning of Year	37,740	47,105	25,530
Plus - Irreconcilable difference	<u>2,309</u>	<u>-</u>	<u>-</u>
Total cash receipts per State Comptroller's records	<u>\$ 1,158,969</u>	<u>\$ 1,308,330</u>	<u>\$ 1,483,805</u>
<u>STATE CRIME LABORATORY FUND - 152</u>			
Laboratory fees	<u>\$ 1,036,170</u>	<u>\$ 1,173,877</u>	<u>\$ 1,307,299</u>
Total cash receipts per Department	1,036,170	1,173,877	1,307,299
Less - In transit at End of Year	30,835	31,219	40,406
Plus - In transit at Beginning of Year	31,219	40,406	28,714
Less - Irreconcilable difference	<u>104</u>	<u>-</u>	<u>-</u>
Total cash receipts per State Comptroller's records	<u>\$ 1,036,450</u>	<u>\$ 1,183,064</u>	<u>\$ 1,295,607</u>
<u>STATE POLICE FIREARMS SERVICES FUND - 209</u>			
Firearms owners and concealed carry fees	<u>\$ 8,025,759</u>	<u>\$ 8,791,222</u>	<u>\$ 9,944,294</u>
Total cash receipts per Department	8,025,759	8,791,222	9,944,294
Less - In transit at End of Year	274,748	263,459	321,517
Plus - In transit at Beginning of Year	263,459	321,517	172,047
Plus - Irreconcilable difference	<u>17,095</u>	<u>-</u>	<u>-</u>
Total cash receipts per State Comptroller's records	<u>\$ 8,031,565</u>	<u>\$ 8,849,280</u>	<u>\$ 9,794,824</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

	FISCAL YEAR		
	2018	2017	2016
<u>STATE CRIME LABORATORY DUI FUND - 222</u>			
Laboratory fees	\$ 976,701	\$ 1,139,450	\$ 1,262,129
Total cash receipts per Department	976,701	1,139,450	1,262,129
Less - In transit at End of Year	38,617	26,102	47,321
Plus - In transit at Beginning of Year	26,102	47,321	25,427
Less - Irreconcilable difference	3,866	-	-
Total cash receipts per State Comptroller's records	<u>\$ 960,320</u>	<u>\$ 1,160,669</u>	<u>\$ 1,240,235</u>
<u>MEDICAID FRAUD AND ABUSE FUND - 237</u>			
Medicaid fraud prevention	\$ -	\$ -	\$ 2,752
Total cash receipts per Department	-	-	2,752
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,752</u>
<u>STATE POLICE VEHICLE FUND - 246</u>			
Sale of State vehicles	\$ 862,011	\$ 918,263	\$ 1,043,708
Total cash receipts per Department	862,011	918,263	1,043,708
Less - In transit at End of Year	30,324	27,878	32,905
Plus - In transit at Beginning of Year	27,878	32,905	39,465
Less - Irreconcilable difference	4,067	-	-
Total cash receipts per State Comptroller's records	<u>\$ 855,498</u>	<u>\$ 923,290</u>	<u>\$ 1,050,268</u>
<u>MURDER AND VIOLENT OFFENDER AGAINST YOUTH REGISTRATION FUND - 400</u>			
Fines and penalties	\$ 2,638	\$ 370	\$ 1,848
Total cash receipts per Department	2,638	370	1,848
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 2,638</u>	<u>\$ 370</u>	<u>\$ 1,848</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

	FISCAL YEAR		
	2018	2017	2016
<u>ILLINOIS STATE HIGHWAY AUTHORITY FUND - 455</u>			
Fines and penalties	\$ -	\$ 6,659	\$ -
Total cash receipts per Department	-	6,659	-
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ 6,659</u>	<u>\$ -</u>
<u>STATE ASSET FORFEITURE FUND - 514</u>			
Drug asset forfeiture	\$ 1,855,234	\$ 3,222,900	\$ 2,751,993
Miscellaneous & unclaimed assets	6	2,517	-
Total cash receipts per Department	1,855,240	3,225,417	2,751,993
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Less - Irreconcilable difference	45,000	-	-
Total cash receipts per State Comptroller's records	<u>\$ 1,810,240</u>	<u>\$ 3,225,417</u>	<u>\$ 2,751,993</u>
<u>FEDERAL ASSET FORFEITURE FUND - 520</u>			
Drug asset forfeiture	\$ 305,631	\$ 410,125	\$ 1,388,696
Total cash receipts per Department	305,631	410,125	1,388,696
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 305,631</u>	<u>\$ 410,125</u>	<u>\$ 1,388,696</u>
<u>SEX OFFENDER REGISTRATION FUND - 535</u>			
Registration fees	\$ 136,335	\$ 137,374	\$ 142,670
Total cash receipts per Department	136,335	137,374	142,670
Less - In transit at End of Year	2,917	810	1,613
Plus - In transit at Beginning of Year	810	1,613	2,763
Total cash receipts per State Comptroller's records	<u>\$ 134,228</u>	<u>\$ 138,177</u>	<u>\$ 143,820</u>

STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	FISCAL YEAR		
	2018	2017	2016
<u>LEADS MAINTENANCE FUND - 536</u>			
Miscellaneous	\$ -	\$ -	\$ 123
Total cash receipts per Department	-	-	123
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123</u>
<u>STATE OFFENDER DNA IDENTIFICATION FUND - 537</u>			
DNA testing for sex offenders	\$ 1,919,208	\$ 2,101,703	\$ 2,350,699
Miscellaneous	-	400	5,359
Total cash receipts per Department	1,919,208	2,102,103	2,356,058
Less - In transit at End of Year	55,236	43,414	57,181
Plus - In transit at Beginning of Year	43,414	57,181	91,298
Less - Irreconcilable difference	6,829	-	-
Total cash receipts per State Comptroller's records	<u>\$ 1,900,557</u>	<u>\$ 2,115,870</u>	<u>\$ 2,390,175</u>
<u>STATEWIDE 9-1-1 FUND - 612</u>			
Wireless carrier reimbursement	\$131,096,511	\$107,228,311	\$ 43,137,051
Total cash receipts per Department	131,096,511	107,228,311	43,137,051
Less - In transit at End of Year	-	(199,809)	536,697
Plus - In transit at Beginning of Year	(199,809)	1,649,454	-
Plus - Irreconcilable difference	5,156,945	-	-
Total cash receipts per State Comptroller's records	<u>\$136,053,647</u>	<u>\$109,077,574</u>	<u>\$ 42,600,354</u>
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>			
Wireless 9-1-1 surcharge	\$ 3,240,566	\$ 4,267,970	\$ 1,930,487
Total cash receipts per Department	3,240,566	4,267,970	1,930,487
Less - In transit at End of Year	-	-	21,462
Plus - In transit at Beginning of Year	-	65,675	-
Plus - Irreconcilable difference	191,358	-	-
Total cash receipts per State Comptroller's records	<u>\$ 3,431,924</u>	<u>\$ 4,333,645</u>	<u>\$ 1,909,025</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
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SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
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	FISCAL YEAR		
	2018	2017	2016
<u>STATE POLICE WIRELESS SERVICE FUND - 637</u>			
Cellular 9-1-1 Services	\$ 235,235	\$ 185,922	\$ 389,145
Total cash receipts per Department	235,235	185,922	389,145
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 235,235</u>	<u>\$ 185,922</u>	<u>\$ 389,145</u>
<u>OVER DIMENSIONAL LOAD POLICE ESCORT FUND - 652</u>			
Over dimensional load	\$ 183,900	\$ 202,920	\$ 186,180
Total cash receipts per Department	183,900	202,920	186,180
Less - In transit at End of Year	4,800	2,700	720
Plus - In transit at Beginning of Year	2,700	720	3,840
Total cash receipts per State Comptroller's records	<u>\$ 181,800</u>	<u>\$ 200,940</u>	<u>\$ 189,300</u>
<u>CAPITAL PROJECTS FUND - 694</u>			
Capital projects	\$ 1,384,140	\$ 1,367,261	\$ 1,579,358
Total cash receipts per Department	1,384,140	1,367,261	1,579,358
Less - In transit at End of Year	65,605	78,554	23,937
Plus - In transit at Beginning of Year	78,554	23,937	32,839
Total cash receipts per State Comptroller's records	<u>\$ 1,397,089</u>	<u>\$ 1,312,644</u>	<u>\$ 1,588,260</u>
<u>STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND - 705</u>			
Money laundering - State	\$ -	\$ 19,008	\$ 31,381
Total cash receipts per Department	-	19,008	31,381
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Plus - Irreconcilable difference	150	-	-
Total cash receipts per State Comptroller's records	<u>\$ 150</u>	<u>\$ 19,008</u>	<u>\$ 31,381</u>

**STATE OF ILLINOIS
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	FISCAL YEAR		
	2018	2017	2016
<u>MONEY LAUNDERING ASSET RECOVERY FUND - 816</u>			
Money laundering - State	\$ 1,114,172	\$ 2,178,497	\$ 1,415,287
Total cash receipts per Department	1,114,172	2,178,497	1,415,287
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's records	<u>\$ 1,114,172</u>	<u>\$ 2,178,497</u>	<u>\$ 1,415,287</u>
<u>STATE POLICE OPERATIONS ASSISTANCE FUND - 817</u>			
Functions of State Police monies	\$ 37,309	\$ 53,791	\$ 120,000
Miscellaneous and unclaimed assets	8,570	-	-
Total cash receipts per Department	45,879	53,791	120,000
Less - In transit at End of Year	785	20	-
Plus - In transit at Beginning of Year	20	-	-
Less - Irreconcilable difference	95	-	-
Total cash receipts per State Comptroller's records	<u>\$ 45,019</u>	<u>\$ 53,771</u>	<u>\$ 120,000</u>
<u>STATE POLICE STREETGANG RELATED CRIME FUND - 846</u>			
Streetgang crimes	\$ 2,204	\$ 1,335	\$ 1,117
Total cash receipts per Department	2,204	1,335	1,117
Less - In transit at End of Year	95	-	95
Plus - In transit at Beginning of Year	-	95	190
Total cash receipts per State Comptroller's records	<u>\$ 2,109</u>	<u>\$ 1,430</u>	<u>\$ 1,212</u>
<u>DRUG TRAFFIC PREVENTION FUND - 878</u>			
Court and anti-trust distributions	\$ 95,993	\$ 106,002	\$ 88,873
Miscellaneous and unclaimed assets	4,619	-	-
Total cash receipts per Department	100,612	106,002	88,873
Less - In transit at End of Year	9,527	209	399
Plus - In transit at Beginning of Year	209	399	8,212
Total cash receipts per State Comptroller's records	<u>\$ 91,294</u>	<u>\$ 106,192</u>	<u>\$ 96,686</u>

STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
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SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
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For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	FISCAL YEAR		
	2018	2017	2016
<u>TRAFFIC & CRIMINAL CONVICTION SURCHARGE FUND - 879</u>			
Criminal or traffic offense fines	\$ 5,387	\$ 3,856	\$ 6,339
Total cash receipts per Department	5,387	3,856	6,339
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	50
Total cash receipts per State Comptroller's records	<u>\$ 5,387</u>	<u>\$ 3,856</u>	<u>\$ 6,389</u>
<u>FEDERAL PROJECTS FUND - 904</u>			
Federal projects	\$ 16,175,686	\$ 9,721,548	\$ 10,665,821
Miscellaneous	-	-	240
Total cash receipts per Department	16,175,686	9,721,548	10,666,061
Less - In transit at End of Year	46,897	118,544	169,016
Plus - In transit at Beginning of Year	118,544	169,016	56,056
Less - Irreconcilable difference	2,066	-	-
Total cash receipts per State Comptroller's records	<u>\$ 16,245,267</u>	<u>\$ 9,772,020</u>	<u>\$ 10,553,101</u>
<u>STATE POLICE SERVICES FUND - 906</u>			
Reimbursement from other State agencies and local Governments	\$ 24,693,846	\$ 25,885,722	\$ 23,593,701
Miscellaneous	-	518	400
Total cash receipts per Department	24,693,846	25,886,240	23,594,101
Less - In transit at End of Year	1,486,619	854,947	1,000,195
Plus - In transit at Beginning of Year	854,947	1,000,195	414,419
Plus - Irreconcilable difference	410,799	-	-
Total cash receipts per State Comptroller's records	<u>\$ 24,472,973</u>	<u>\$ 26,031,488</u>	<u>\$ 23,008,325</u>
<u>GRAND TOTAL - ALL FUNDS</u>			
Total cash receipts per Department	\$200,900,804	\$176,187,455	\$111,210,815
Less - In transit at End of Year	2,386,124	1,631,762	2,569,441
Plus - In transit at Beginning of Year	1,631,762	3,726,411	1,072,775
Plus - Irreconcilable difference	5,718,571	-	-
Total cash receipts per State Comptroller's records - all funds	<u>\$205,865,013</u>	<u>\$178,282,104</u>	<u>\$109,714,149</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
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SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE
STATE COMPTROLLER (NOT EXAMINED)
For the Fiscal Years Ended June 30, 2018, 2017, and 2016**

- Note 1: During Fiscal Year 2016, the Statewide 9-1-1 Fund 612 was transferred from the State of Illinois, Illinois Commerce Commission to the Department effective January 1, 2016. Therefore, represented in this schedule, Fiscal Year 2016 receipts for Fund 612 are for the six months ended June 30, 2016.
- Note 2: During Fiscal Year 2016, Public Act 99-0006 moved all statutory responsibility for the deposit of funds into the Wireless Carrier Reimbursement Fund - 613 from the State of Illinois, Illinois Commerce Commission to the Department in the last half of Fiscal Year 2016.
- Note 3: The above schedule is presented as Not Examined because the Department had irreconcilable difference between the State Comptroller records and the Department records. The significance of the irreconcilable differences are noted in finding 2018-003.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

AGENCY FUNCTIONS

The State of Illinois, Department of State Police (Department) was established January 1, 1970 and was reorganized by Executive Order in 1977 and again in 1993. The Department's responsibility is to maintain order as mandated by Illinois Compiled Statutes, while safeguarding the rights and privileges of all citizens of the State.

In order to fulfill its responsibility, the Department has been vested with various powers, rights and duties. To best perform its duties, the Department has been divided into four divisions: Operations, Forensic Services, Administration, and Internal Investigation, all under the direction of the Director of the Department. Each division is also under the direction of a deputy director, all appointed by the Director of the Department and subject to the control and supervision of the Director. Each of these divisions is charged with the exercise of specific functions as follows:

Director's Office

The Director's office exercises such duties as may be provided by law and those duties assigned by the Director in order to fulfill the responsibilities and achieve the purpose of the Department. Directly through the Director's office, functions related to the following are performed: Equal Employment Opportunity, Executive Protection, Finance, Governmental Affairs, Human Resources, Inspections and Audits, Labor Relations, Legal, Public Information, and Research and Development.

Division of Operations

The Division of Operations (DOO) is comprised of a network of 21 district headquarters and seven investigative zone offices located throughout the State. The division provides a full range of enforcement, educational and support services to Illinois' citizens and the law enforcement community.

In September 2018, the structure of DOO went from a two command structure consisting of Field Operations Command and Field Support Command, to a three command structure to include: Patrol Command, Investigative Command, and Operational Services Command (OSC). This change allowed for DOO to provide additional oversight and focus to Investigations. While DOO still maintains 21 district headquarters and seven investigative Zone offices, they are now broken up by a geographic Northern and Southern boundary; roughly running east to west along Interstate 80. Two Majors are in charge of the Patrol Commands, two Majors are in charge of the Investigative Commands and one Major is in charge of OSC. Each Command is responsible for specific functions within the Department; Patrol Command consists of patrol and traffic enforcement, Zones are responsible for criminal investigation and OSC includes specialty units and other support functions for statewide services.

DOO patrol personnel are tasked with enforcing traffic laws as set forth in the Illinois Vehicle Code and the Illinois State Police Act. Enforcement activities focus on traffic crash reduction and traffic safety strategies, with particular attention to speeding, distracted driving, occupant restraint, aggressive driving, and alcohol-related violations. Districts also conduct criminal interdiction and patrols to reduce violent crime and combat criminal enterprises. Districts conduct special enforcement details and partner with other law enforcement agencies on joint traffic safety and criminal patrol initiatives throughout the year.

Patrol personnel also staff special assignments and details, such as the Illinois and DuQuoin State Fairs.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

AGENCY FUNCTIONS (Continued)

Investigative personnel are assigned to the Zone offices and are responsible for providing investigative support to the Districts and other law enforcement agencies. Zones investigate a wide variety of both traditional and non-traditional crimes, such as homicide, sex offenses, drug trafficking, public integrity, terrorism and cargo theft. The Division actively participates in numerous drug, auto theft and major crime task forces and Metropolitan Enforcement Groups, partnering with other law enforcement agencies in joint criminal investigations and initiatives.

OSC houses a variety of specialty units, which lend support to both the patrol and investigative Commands. These units include, but are not limited to, the Special Operations Command, Intelligence Command, Medicaid Fraud Control Bureau, Statewide Gaming Command, Commercial Motor Vehicle, and Air Operations Bureau. Recent initiatives include the formation of a statewide Traffic Crash Reconstruction Unit, Clandestine Laboratory and Medical Marijuana Programs Unit. The DOO has recently implemented an innovative strategy designed to maximize impacts on crime and traffic safety while at the same time employing on-the-job officer development strategies that are designed to reinvest knowledge, experience, and motivation back into the field. Activating a restructure of the Field Support Command, DOO has packaged the Criminal Patrol Section (CRIMPAT) along with the Motorcycle Enforcement Bureau (MEB) and the DOO Canine Supervisor within one reporting structure. Each of these disciplines are tactically situated to accomplish the goals and objectives of the Division while at the same time establishing a foundation to enable continued success over the course of time. DOO has designed a low impact approach built to achieve high yields in terms of activity, on-the-job continued education, and motivation. The CRIMPAT Section strives to develop well-trained and motivated officers who patrol and interact with the public in a manner to reduce fatality rates, build and maintain positive relationships with citizens, and detect/disrupt criminal activity. The Department's Special Weapons and Tactics Team and Statewide Terrorism and Intelligence Center provide support to special details and enforcement efforts throughout the state and serve as valuable resources to other local, county, state and federal agencies.

Division of Forensic Services

The Division of Forensic Services consists of two commands, the Forensic Sciences Command and Crime Scene Services Command (CSSC). CSSC's Crime Scene Investigators (CSIs) provide crime scene processing services to federal, state, county and local law enforcement agencies throughout Illinois. Additional specialized services are offered in blood-stain pattern analysis, bullet trajectory analysis, crime scene mapping, and unmanned aircraft system (UAS) operations. The CSSC administers a Quality Assurance Program which supports the delivery of scientifically sound techniques, testing, and interpretations. Two polygraph examiners are also part of the CSSC and conducted examinations throughout the state. The Forensic Sciences Command employs approximately 400 forensic scientists, evidence technicians and forensic managerial and support staff in six operational laboratories. A training and applications center is located in Springfield. The operational laboratories provide scientific analysis of evidence for law enforcement agencies throughout Illinois. The Combined Offender DNA Index System (CODIS) compares DNA from evidence with profiles from convicted offenders or other forensic cases. The Integrated Bullet Identification System (IBIS) database can link cartridge cases and bullets from different crime scenes as well as a bullet or cartridge to a particular weapon. The Automated Fingerprint Identification System (AFIS) compares unknown fingerprints from crime scenes with known fingerprints of more than five million people who have been fingerprinted in Illinois as a result of an arrest, a background check or an application process.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

AGENCY FUNCTIONS (Continued)

Division of Administration

The Division of Administration consists of two commands and provides administrative support for the Department, as well as support for certain state, local and federal law enforcement entities. The Administrative Support Command houses the Statewide 9-1-1 Bureau, Illinois State Police Academy, Bureau of Identification, Communications Services Bureau, Fiscal Management Bureau, and Logistics Bureau. Effective August 1, 2018, the Fiscal Management Bureau moved under the Director's Office. The Information Technology Command houses the Firearms Services Bureau, and Program Administration Bureau. Effective July 1, 2016, the Information Services Bureau became a part of the new Department of Innovation and Technology and continues to support the Department as well as other state, local and federal law enforcement entities.

- The Statewide 9-1-1 Bureau is responsible for developing, implementing, and overseeing a uniform statewide 9-1-1 system for all areas of the State outside of municipalities having a population over 500,000, and for collecting surcharge monies which are distributed according to statute.
- The Illinois State Police Academy prepared new officers for a career in law enforcement.
- The Bureau of Identification serves as the repository for all criminal history records in Illinois.
- The Communication Services Bureau is responsible for facilitating open communication between state, county, and local government agencies in Illinois.
- The Fiscal Management Bureau manages the Department's fiscal operations in an efficient and effective manner while maintaining fiscal integrity as defined by state and federal law, administrative rule, and Department policy. Effective August 1, 2018, the Fiscal Management Bureau moved under the Director's Office.
- The Logistics Bureau is responsible for facility management, which includes the coordination of new construction and the oversight of facility repair and maintenance projects. Additionally, the Bureau is responsible for the acquisition and management of the Department's fleet, as well as the purchase, distribution, and storage of supplies and uniforms.
- The Firearms Services Bureau is responsible for the administration of the Firearm Owner's Identification (FOID) Program, Firearm Concealed Carry Act (FCCL) and the Firearm Transfer Inquiry Program (FTIP), and manages the application, denial, issuance, revocation, and suspension of FOID and FCCLs as well as an administrative appeals process. The Firearms Transfer Inquiry Program (FTIP) program facilitates background checks on persons who are attempting to acquire a firearm from an Federal Firearms Licensed dealer.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

AGENCY FUNCTIONS (Continued)

- The Program Administration Bureau (PAB) is charged with administrative and operational oversight of three statewide criminal justice information system program including the Law Enforcement Agency Data Systems (LEADS), Illinois Law Enforcement Analysis and Reporting System (ICLEAR), which includes I-Case and the Data Warehouse, and the Illinois Uniform Crime Reporting (I-UCR) system which is the collection of federally compliant crime statistics from Illinois law enforcement agencies. The PAB Bureau Chief also serves as Illinois' FBI CJIS Systems Officer (CSO) who, on behalf of ISP as Illinois' CJIS Systems Agency (CSA), must monitor appropriate use, enforce system discipline, and ensure CJIS Division operating procedures are followed by all users of the respective services and information. Additionally, the ISP Patrol and Investigative Records Section is managed within PAB.

Division of Internal Investigation

The Division of Internal Investigation (DII) safeguards the integrity of the Department.

The DII conducts investigations regarding allegations of misconduct by State Police employees (sworn and civilian), as well as all employees considered part of the executive branch of state government. Among its diverse responsibilities, DII investigates Use of Force Incidents by ISP employees financial crimes, theft of state property, and charges of abuse or neglect of inmates incarcerated at state correctional institutions and residents of mental health facilities.

The Division also performs employee background investigations on all State Police cadet applicants, Department's code and contractual employees, and applicants of criminal justice agencies. The Identified Offender Program responsibility is to conduct Criminal History Analyses of residents in nursing care facilities who have been convicted of an offense enumerated in Public Act 94-0752.

AGENCY PLANNING

The Department has established a formalized, systematic planning program to ensure the efforts of the Department are coordinated to accomplish departmental goal and initiatives.

The State of Illinois, Governor's Office of Management and Budget, coordinates strategic management and performance measurement reporting for agencies across the State. The Department also reports performance data to the Illinois Office of the Comptroller for publishing in the Service Efforts and Accomplishments annual public accountability report.

The Director and senior command of the Department establish broad-based direction, goals and objectives of the Agency. Based on this direction, the focus of activity for the Department is established and the divisional planning efforts occur. The Planning Leader coordinates these activities.

The overall coordination of the Department's plan and performance measurement is the responsibility of the Planning Coordinator in conjunction with a department wide Strategic Management Core Group. Each Department Division designates a Core Group and Sub-Core Group member. The Core Group person acts as the primary division representative and actively works with division command and the Research and Development

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

AGENCY PLANNING (Continued)

Unit in an oversight and decision-making capability to ensure strategic plan submissions and performance measures are timely, meaningful, and accurately reflect command expectations. The Sub-Core Group member acts as the alternate contact in the absence of the Core Group member. The Core Group member from each division analyzes, develops, and reports divisional direction and performance that support departmental goals.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

Significant variances were determined to be changes of at least \$20,000 and 20% between the fiscal years as reported in the Schedule of Appropriations, Expenditures and Lapsed Balances, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017

GENERAL REVENUE FUND – 001

Court-ordered operational expenditures

The Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As the Department never received enacted personal services appropriations for the General Revenue Fund (GRF), the Department was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017. In Fiscal Year 2018, the Department received an enacted personal services appropriation from the GRF.

General support and operations – ordinary and contingent expenses

In Fiscal Year 2017, the Department did not receive an appropriation from the GRF for general support and operations – ordinary and contingent expenses that included personal services as it did during Fiscal Year 2018.

General support and operations – ordinary and contingent expenses, not including personal services

In Fiscal Year 2018, the Department did not receive an appropriation from the GRF for general support and operations – ordinary and contingent expenses, not including personal services as it did during Fiscal Year 2017.

Division of Administration – ordinary and contingent expenses

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Administration – ordinary and contingent expenses. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Administration – ordinary and contingent expenses.

Division of Operations – State Police Cadet classes

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Operations – State Police Cadet classes. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Operations – State Police Cadet classes.

Division of Operations – ordinary and contingent expenses

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Operations – ordinary and contingent expenses. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Operations – ordinary and contingent expenses.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

Division of Forensic Services and Identification – ordinary and contingent expenses

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Forensic Services and Identification – ordinary and contingent expenses. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Forensic Services and Identification – ordinary and contingent expenses.

Division of Forensic Services and Identification – Operational expenses related to the combined DNA index system

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Forensic Services and Identification – Operational expenses related to the combined DNA index system. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Forensic Services and Identification – Operational expenses related to the combined DNA index system.

Division of Forensic Services and Identification – Court-ordered expenditures

The Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As the Department never received enacted personal services appropriations for the General Revenue Fund (GRF), the Department was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017. In Fiscal Year 2018, the Department received an enacted personal services appropriation from the GRF.

Division of Internal Investigation – ordinary and contingent expenses

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Internal Investigation – ordinary and contingent expenses. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Internal Investigation – ordinary and contingent expenses.

Division of Internal Investigation – ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program

In Fiscal Year 2018, the Department received an appropriation from the GRF for the Division of Internal Investigation – ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program. In Fiscal Year 2017, the Department did not receive an appropriation for the Division of Internal Investigation – ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program.

Division of Internal Investigation – court-ordered expenditures

The Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to “draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay.” As the Department never received enacted personal services appropriations for the General Revenue Fund (GRF), the Department was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017. In Fiscal Year 2018, the Department received an enacted personal services appropriation from the GRF.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

COMPASSIONATE USE MEDICAL CANNABIS FUND - 075

Direct and indirect costs associated with implementation, administration, and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act

The increase in direct and indirect costs associated with implementation, administration, and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act was due to contractual inspector hiring being delayed in Fiscal Year 2017 which caused the contractual inspectors to begin performing services at the beginning of Fiscal Year 2018.

MENTAL HEALTH REPORTING FUND - 148

Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act

The increase in expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act was due to the Department shifting the payroll costs from the General Revenue Fund to this Fund to properly align employee's salaries to their duties.

STATE POLICE VEHICLE FUND – 246

Purchase of vehicles and accessories

The decrease in expenses related to purchases of vehicles and accessories was due to the Department receiving and processing fewer vehicles in Fiscal Year 2018 than in Fiscal Year 2017.

STATE POLICE VEHICLE MAINTENANCE FUND – 328

Operation of automotive equipment

The decrease in expenses for operation of automotive equipment was due to Fund 328 cash balance being low in Fiscal Year 2018. Therefore, the expenditures to purchase automotive equipment were limited to the available cash in Fund 328.

SEX OFFENDER INVESTIGATION FUND – 445

Expenses related to sex offender investigations

The increase in expenses related to sex offender investigations was due to Fund 445 cash balance being higher in Fiscal Year 2018. Therefore, the Department was able to pay additional employees working on sex offender investigations out of this Fund instead of the General Revenue Fund.

FEDERAL ASSET FORFEITURE FUND – 520

Payment of expenditures

The decrease in the payment of expenditures in Fiscal Year 2018 was due to timing of asset forfeiture receipts and the subsequent expenditure of the forfeitures.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

STATE POLICE WIRELESS SERVICE EMERGENCY FUND – 637

Cost associated with the Wireless Emergency Telephone Safety Act

The decrease in cost associated with the Wireless Emergency Telephone Safety Act was due to Fund 637 cash balance being low in Fiscal Year 2018. Therefore, the expenditures were limited to the available cash in Fund 637.

OVER DIMENSIONAL LOAD POLICE ESCORT FUND – 652

Expenses incurred for providing police escorts for over-dimensional loads

The increase in expenses incurred for providing police escorts for over-dimensional loads was due to an increase in over dimensional load police escorts for higher number of wind turbines in Fiscal Year 2018.

BUDGET STABILIZATION FUND – 686

Ordinary and contingent expenses

In Fiscal Year 2018, the Department did not receive an appropriation from the Budget Stabilization Fund for ordinary and contingent expenses. In Fiscal Year 2017, the Department received an appropriation from the Budget Stabilization Fund for ordinary and contingent expenses.

STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND – 705

Payment of expenditures for State law enforcement purposes

The decrease in payment of expenditures for State law enforcement purposes was due to Enterprise Resource Planning expenses being paid in Fiscal Year 2017 and not in Fiscal Year 2018.

MONEY LAUNDERING ASSET RECOVERY FUND – 816

Ordinary and contingent expenses

The decrease in ordinary and contingent expenses was due to the Department incurring core and firewall project expenses in Fiscal Year 2017 which were not incurred in Fiscal Year 2018.

DRUG TRAFFIC PREVENTION FUND – 878

Grants to metropolitan enforcement groups

The increase in grants to metropolitan enforcement groups was due to timing of court and anti-trust receipts and the subsequent grants expended.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017 (Continued)

STATE POLICE SERVICES FUND – 906

Federal & IDOT programs

The increase in expenditures related to federal & IDOT programs was due to the Department receiving additional funding in Fiscal Year 2018 for distracted driving patrolling.

Riverboat gambling

The decrease in expenditures related to riverboat gambling was due to the identified need for vehicles purchased under the Illinois Gaming Board Agreement which was higher in Fiscal Year 2017 than in Fiscal Year 2018.

Miscellaneous programs

The decrease in expenditures related to miscellaneous programs was due to the Department not holding local training classes at the Illinois State Police Academy in Fiscal Year 2018. Also due to budget constraints, projects in Fiscal Year 2017 were not repeated in Fiscal Year 2018.

FEDERAL PROJECTS FUND – 904

Refunds of federal grants

The increase in refunds of federal grants was due to the refunds of federal grants varying based on expenditures to return advance funds and interest in Fiscal Year 2018.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

Significant variances were determined to be changes of at least \$20,000 and 20% between the fiscal years as reported in the Schedule of Appropriations, Expenditures and Lapsed Balances, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016

GENERAL REVENUE FUND – 001

General support and operations – ordinary and contingent expenses, not including personal services

In Fiscal Year 2016, no appropriation was issued to the Department's general support and operations from the General Revenue Fund (GRF). In Fiscal Year 2017, the Department received an appropriation for general support and operation – ordinary and contingent expenses, not including personal services.

COMPASSIONATE USE MEDICAL CANNABIS FUND - 075

Direct and indirect costs associated with implementation, administration, and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were for court ordered personal services and related expenses and other critical expenses. In Fiscal Year 2017, the department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for expenses, including contractual inspectors and sworn officer salaries.

MENTAL HEALTH REPORTING FUND - 148

Expenses outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were for a partial year of expenses. In Fiscal Year 2017, the department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for expenses, including State employee wages.

STATE CRIME LABORATORY FUND – 152

Administration and operation of State crime laboratories

The increase in administration and operation of State crime laboratories is due to the Department paying Fiscal Year 2016 expense caused by the budget impasse and Fiscal Year 2017 expenses with Fiscal Year 2017 appropriations.

STATE POLICE DUI FUND – 222

Equipment purchases to assist in the prevention of driving while under the influence of alcohol, drugs or intoxication compounds

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, the Department was unable to purchase equipment in Fiscal Year 2016. In Fiscal Year 2017, the Department received an appropriation and was able to purchase equipment.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016 (Continued)

MEDICAID FRAUD ABUSE PREVENTION FUND – 237

Detection, investigation, or prosecution of recipient or vendor fraud

The decrease in expenditures related to detection, investigation, or prosecution of recipient or vendor fraud was due to the Department having a large refund paid to the Health and Human Services in Fiscal Year 2016.

STATE POLICE VEHICLE FUND – 246

Purchase of vehicles and accessories

The increase in purchase of vehicles and accessories was due to the Department receiving an appropriation in Fiscal Year 2017 from this fund and resuming expenditures. In Fiscal Year 2016, the Department did not receive an appropriation from Fund 246.

STATE POLICE VEHICLE MAINTENANCE FUND – 328

Operation of automotive equipment

The decrease in operation of automotive equipment was due to Fund 328 cash balance being low in Fiscal Year 2017. Therefore, the expenditures to purchase automotive equipment were limited to the available cash in Fund 328.

STATE ASSET FORFEITURE FUND – 514

Payment of expenditures

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were for court-ordered personal services and related expenses and other critical operational expenses. In Fiscal Year 2017, the department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for normal operating expenses.

FEDERAL ASSET FORFEITURE FUND – 520

Payment of expenditures

The decrease in the payment of expenditures in Fiscal Year 2017 was due to timing of asset forfeiture receipts and the subsequent expenditure of the forfeitures.

SEX OFFENDER REGISTRATION FUND – 535

Payment of expenses for the sex offender registration program

The decrease in payment of expenses for the sex offender registration program for Fiscal Year 2017 was due to the Department properly aligning personnel to their actual duties.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016 (Continued)

STATEWIDE 9-1-1 FUND – 612

Payment of expenses incurred for the Statewide 9-1-1 Administrator Program

The decrease in payment of expenses incurred for the Statewide 9-1-1 administrator program was due to the Department not receiving an appropriation for this purpose in Fiscal Year 2017.

Costs pursuant to the Emergency Telephone Act

The increase in costs pursuant to the Emergency Telephone Act was due to this Fund having a full year of expenditures in Fiscal Year 2017 unlike in Fiscal Year 2016. In Fiscal Year 2016, Fund 612 was transferred to the Department from the Illinois Commerce Commission effective January 1, 2016. Therefore, Fiscal Year 2016 only included a half year of expenses. Additionally, the costs were larger in Fiscal Year 2017 due to the administrator cost and administrative costs and grants being lumped into this appropriation.

Administrative costs and grants to Emergency Telephone System Boards, qualified government entities, or Department of State Police for wireless 9-1-1 or E9-1-1

The decrease in administrative costs and grants to Emergency Telephone System Boards, qualified government entities, or Department of State Police for wireless 9-1-1 or E9-1-1 was due to the Department not receiving an appropriation for this purpose in Fiscal Year 2017.

STATE POLICE WIRELESS SERVICE EMERGENCY FUND – 637

Cost associated with the Wireless Emergency Telephone Safety Act

The decrease in costs associated with the Wireless Emergency Telephone Safety Act was due to Fund 637 cash balance being low in Fiscal Year 2017. Therefore, the expenditures were limited to the available cash in Fund 637.

BUDGET STABILIZATION FUND – 686

Ordinary and contingent expenses

The increase in ordinary and contingent expenses was due to the Department receiving an appropriation in Fiscal Year 2017 and not in Fiscal Year 2016.

STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND – 705

Payment of expenditures for State law enforcement purposes

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were to critical vendors. In Fiscal Year 2017, the Department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for expenses for both Fiscal Year 2016 and Fiscal Year 2017.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016 (Continued)

MONEY LAUNDERING ASSET RECOVERY FUND – 816

Ordinary and contingent expenses

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were to critical vendors. In Fiscal Year 2017, the Department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for expenses for both Fiscal Year 2016 and Fiscal Year 2017.

STATE POLICE OPERATIONS ASSISTANCE FUND – 817

Ordinary and contingent expenses

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were to critical vendors. In Fiscal Year 2017, the Department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for expenses for both Fiscal Year 2016 and Fiscal Year 2017. Additionally, the Department had an increase in expenses in Fiscal Year 2017 for payments for replacement of mobile data computers, tasers, EVOC track, audio/visual, and skid car systems.

DRUG TRAFFIC PREVENTION FUND – 878

Grants to metropolitan enforcement groups

The decrease in grants to metropolitan enforcement groups in Fiscal Year 2017 was due to timing of court and anti-trust receipts and the subsequent grants expended.

TRAFFIC AND CRIMINAL CONVICTION SURCHARGE FUND – 879

Division of Operations expenses

The decrease in the Division of Operations expenses was due to the Department not receiving an appropriation from Fund 879 in Fiscal Year 2017.

ILLINOIS STATE POLICE FEDERAL PROJECTS FUND – 904

Payment of expenses

The increase in the payment of expenditures for Fiscal Year 2017 was primarily based on the receipt of the Illinois Emergency Management Agency Band 14 Spectrum Relocation Grant. The grant term was for the period August 1, 2016 to March 31, 2018.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2017 AND 2016 (Continued)**

STATE POLICE SERVICES FUND – 906

Riverboat gambling

The increase in expenditures related to riverboat gambling was due to the identified need for vehicles purchased under the Illinois Gaming Board Agreement in Fiscal Year 2017.

Miscellaneous programs

In Fiscal Year 2016, the Department did not receive an enacted appropriation until June 30, 2016. As a result, expenditures in Fiscal Year 2016 were to critical vendors. In Fiscal Year 2017, the Department received an appropriation on June 30, 2016. Therefore, the Department was able to resume spending during Fiscal Year 2017 to pay for expenses for both Fiscal Year 2016 and Fiscal Year 2017.

FEDERAL PROJECTS FUND – 904

Refunds of federal grants

The decrease in refunds of federal grants was due to decreased refund of interest earned and unused grant funds in Fiscal Year 2017.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

Significant variances were determined to be changes of at least \$20,000 and more than 20% between fiscal years as reported in the Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017

STATE ASSET FORFEITURE FUND – 514

The decrease in Drug Asset Forfeiture Fund receipts was due to the decrease in assets seized, forfeited, and adjudicated in Fiscal Year 2018.

FEDERAL ASSET FORFEITURE FUND – 520

The decrease in Federal Asset Forfeiture Fund receipts was due to the decrease in assets seized, forfeited, and adjudicated. The receipts are expected to fluctuate form year to year.

STATEWIDE 9-1-1 FUND – 612

The increase in Statewide 9-1-1 Fund receipts for Fiscal Year 2018 was due to the 9-1-1 monthly surcharge increasing to \$1.50 per connection effective January 1, 2018 from \$0.87, an increase of 72%.

WIRELESS CARRIER REIMBURSEMENT FUND - 613

The decrease in Wireless Carrier Reimbursement Fund receipts for Fiscal Year 2018 was due to the wireless surcharge deposits to Fund 613 decreasing \$0.007 per surcharge or 21%.

STATE POLICE WIRELESS SERVICE FUND – 637

The increase in State Police Wireless Service Fund receipts for Fiscal Year 2018 was due to additional distributions out of the Wireless Carrier Reimbursement Fund - 613.

MONEY LAUNDERING ASSET RECOVERY FUND – 816

The decrease in Money Laundering Asset Recovery Fund receipts for Fiscal Year 2018 was due to the decrease in assets seized, forfeited, and adjudicated. The receipts are expected to fluctuate from year to year.

FEDERAL PROJECTS FUND – 904

The increase in Federal Projects Fund receipts was due to the increase in additional awards from the Illinois Emergency Management Agency for Homeland Security and bandwidth relocation in Fiscal Year 2018.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2016

GENERAL REVENUE FUND – 001

State Highway Police

The increase in State Highway Police receipts was due to the increase in restitution fees received in Fiscal Year 2017.

Miscellaneous and unclaimed assets

The decrease in miscellaneous and unclaimed assets receipts was due to the decrease in prior year refunds received in Fiscal Year 2017.

STATE ASSET FORFEITURE FUND – 514

The increase in State drug asset forfeiture receipts in Fiscal Year 2017 was due to the increase in assets seized, forfeited, and adjudicated. The receipts are expected to fluctuate from year to year.

FEDERAL ASSET FORFEITURE FUND – 520

The decrease in federal asset forfeiture receipts in Fiscal Year 2017 was due to the decrease in assets seized, forfeited, and adjudicated. The receipts are expected to fluctuate from year to year.

STATEWIDE 9-1-1 FUND – 612

The increase in wireless carrier reimbursement receipts was due to the Fund being transferred in from the State of Illinois, Illinois Commerce Commission (Commission) to the Department effective January 1, 2016. Therefore, the Department had six months of deposits in Fiscal Year 2016; whereas, Fiscal Year 2017 had twelve months of deposits.

WIRELESS CARRIER REIMBURSEMENT FUND - 613

The increase in wireless 9-1-1 surcharge receipts was due to the statutory responsibility for deposit of funds being transferred in from the Commission to the Department effective January 1, 2016. Therefore, the Department had six months of deposits in Fiscal Year 2016; whereas, Fiscal Year 2017 had twelve months of deposits.

STATE POLICE WIRELESS SERVICE FUND – 637

The decrease in cellular 9-1-1 services receipts was due to local call centers taking over the responsibility of answering cellular 911 calls from the Department in Fiscal Year 2017.

MONEY LAUNDERING ASSET RECOVERY FUND – 816

The increase in Money Laundering Asset Recovery Fund receipts in Fiscal Year 2017 was due to the increase in assets seized, forfeited, and adjudicated. The receipts are expected to fluctuate from year to year.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL
YEARS 2017 AND 2016 (Continued)**

STATE POLICE OPERATIONS ASSISTANCE FUND – 817

The decrease in functions of State Police monies was due to the decrease in private entity and individual contributions during Fiscal Year 2017.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

Significant variances were determined to be changes of at least \$20,000 and more than 20% as reported in the Schedule of Appropriations, Expenditures, and Lapsed Balances, and are explained below.

FISCAL YEAR 2018

GENERAL REVENUE FUND – 001

Ordinary and contingent expenses

On June 4, 2018, Public Act 100-0586 established Fiscal Year 2018 appropriated spending authority for Fund 001 for ordinary and contingent expenses. This caused the Department to have significant lapse period spending for ordinary and contingent expenses. Expenses included Fiscal Year 2018 State garage expenses and prompt pay interest.

Division of Administration

Ordinary and contingent expenses

Invoice for Facilities Management Revolving fund and technology management revolving fund were not processed until the lapse period. In addition, personal services expenses were not processed until the lapse period.

STATE POLICE DUI FUND – 222

Operational expenses of the State crime laboratories

Scientific commodities and repairs were needed in June of 2018. The invoices relating to these expenses were not received and processed until the lapse period.

STATE POLICE VEHICLE FUND – 246

Purchase of vehicles and accessories

Vehicles and related equipment invoices are typically processed during the lapse period due to the purchasing requirements and time needed by the vendor for manufacturing.

STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND – 537

Administration and operation of State crime laboratories

Scientific commodities and repairs were needed in June of 2018. In addition, equipment was ordered in March of 2018 and was not received from the vendor until June. The invoices relating to these expenses were not received and processed until the lapse period.

STATE POLICE WIRELESS SERVICE EMERGENCY FUND – 637

Costs associated with the Wireless Emergency Telephone Safety Act

The June facilities management revolving fund invoices from the Department of Central Management Services were not received and processed until the lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (Continued)

MONEY LAUNDERING ASSET RECOVERY FUND – 816

Ordinary and contingent expenses

Invoices for cloud services, technical support, and a temporary mainframe network technician were processed in the lapse period.

STATE POLICE OPERATIONS ASSISTANCE FUND – 817

Ordinary and contingent expenses

Invoices for mobile data computers, laptops, monitors, squad car fuel, and prompt pay were processed in the lapse period.

STATE POLICE SERVICES FUND – 906

Riverboat gambling

The vehicles purchased under the Illinois Gaming Board agreement were received and paid during lapse period.

FISCAL YEAR 2017

STATE CRIME LABORATORY FUND – 152

Administration and operation of State crime laboratories

Due to the budget impasse, critical vendors were paid with these funds during the lapse period in order for the Department to maintain services for protecting the citizens of Illinois.

STATE POLICE DUI FUND – 222

Administration and operational expenses of State crime laboratories

Invoices for scientific commodities and repairs were not received and processed until the lapse period.

Equipment purchases to assist in the prevention of driving while under the influence of alcohol, drugs, or intoxication compounds

Invoices for intoximeters, radar, lidar, total stations, message boards, and light towers were received and processed in the lapse period.

STATE POLICE VEHICLE FUND – 246

Purchase of vehicles and accessories

Vehicles and related equipment invoices are typically processed during the lapse period due to the purchasing requirements and time needed by the vendor for manufacturing.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (Continued)

FEDERAL ASSET FORFEITURE FUND – 520

Payment of expenditures

Critical agency expenses were processed in the lapse period.

LEADS MAINTENANCE FUND – 536

Payment of expenses related to LEADS system

Invoices for anti-virus software maintenance, oracle maintenance, network upgrade equipment, and network technician expenses were processed in the lapse period.

STATE POLICE WHISTLEBLOWER REWARD AND PROTECTION FUND – 705

Payment of expenditures for State law enforcement purposes

Due to the budget impasse, critical vendors were paid with these funds during the lapse period in order for the Department to maintain services for protecting the citizens of Illinois. Additionally, the Enterprise Resource Planning payment was processed during the lapse period.

MONEY LAUNDERING ASSET RECOVERY FUND – 816

Ordinary and contingent expenses

Due to the budget impasse, critical vendors were paid with these funds during the lapse period in order for the Department to maintain services for protecting the citizens of Illinois.

STATE POLICE OPERATIONS ASSISTANCE FUND – 817

Ordinary and contingent expenses

Due to the budget impasse, critical vendors were paid with these funds during the lapse period in order for the Department to maintain services for protecting the citizens of Illinois. Additionally, payments for replacement mobile data computers, tasers, EVOC track, audio/visual and skidcar systems were processed in the lapse period.

ILLINOIS STATE POLICE FEDERAL PROJECTS FUND - 904

Payments of expenses

Significant lapse period spending for payments of expenses were a result of timing issues regarding receipt of funds from Illinois Emergency Management Agency (IEMA). IEMA lapse period expenditures totaled \$5,078,722.

STATE POLICE SERVICES FUND – 906

Riverboat gambling

The vehicles purchased under the Illinois Gaming Board agreement were received and paid during lapse period.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF ACCOUNTS RECEIVABLE (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

(amounts expressed in thousands)

GENERAL REVENUE FUND - 001

<u>Aging Schedule</u>	<u>2018</u>	<u>2017</u>
Current	\$ -	\$ -
1-30 days	-	-
31-90 days	-	-
91-180 days	-	-
181 days to 1 year	-	-
Over 1 year	4	4
Accounts receivable gross balance	4	4
Less: estimated uncollectibles	4	4
Accounts receivable net balance	<u>\$ -</u>	<u>\$ -</u>

Receivables represent amounts related to miscellaneous revenue.

STATE GARAGE REVOLVING FUND - 303

<u>Aging Schedule</u>	<u>2018</u>	<u>2017</u>
Current	\$ -	\$ -
1-30 days	-	-
31-90 days	-	-
91-180 days	-	-
181 days to 1 year	-	-
Over 1 year	105	105
Accounts receivable gross balance	105	105
Less: estimated uncollectibles	105	86
Accounts receivable net balance	<u>\$ -</u>	<u>\$ 19</u>

Receivables represent amounts related to property damage to State Police vehicles.

Note: The Analysis of Accounts Receivable is presented as Not Examined. See exceptions noted in Finding 2018-002.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF ACCOUNTS RECEIVABLE (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

(amounts expressed in thousands)

ILLINOIS STATE TOLL HIGHWAY ROAD FUND - 455

Aging Schedule	2018	2017
Current	\$ -	\$ -
1-30 days	-	-
31-90 days	-	-
91-180 days	1	-
181 days to 1 year	-	-
Over 1 year	92	87
Accounts receivable gross balance	93	87
Less: estimated uncollectibles	92	87
Accounts receivable net balance	\$ 1	\$ -

Receivables represent amounts related to overweight fines.

STATEWIDE 9-1-1 FUND - 612

Aging Schedule	2018	2017
Current	\$ -	\$ -
1-30 days	-	2
31-90 days	1	28
91-180 days	72	-
181 days to 1 year	-	1
Over 1 year	1	-
Accounts receivable gross balance	74	31
Less: estimated uncollectibles	-	-
Accounts receivable net balance	\$ 74	\$ 31

Receivables represent amounts related to wireless surcharges.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ANALYSIS OF ACCOUNTS RECEIVABLE (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

(amounts expressed in thousands)

OVER DIMENSIONAL LOAD POLICE ESCORT FUND - 652

Aging Schedule	2018	2017
Current	\$ -	\$ -
1-30 days	-	-
31-90 days	-	-
91-180 days	-	-
181 days to 1 year	-	-
Over 1 year	16	16
Accounts receivable gross balance	16	16
Less: estimated uncollectibles	16	16
Accounts receivable net balance	\$ -	\$ -

Receivables represent amounts related to police escorts.

DRUG TRAFFIC PREVENTION FUND - 878

Aging Schedule	2018	2017
Current	\$ -	\$ -
1-30 days	-	-
31-90 days	-	-
91-180 days	-	-
181 days to 1 year	-	-
Over 1 year	306	306
Accounts receivable gross balance	306	306
Less: estimated uncollectibles	306	306
Accounts receivable net balance fund	\$ -	\$ -

Receivables represent amounts related to drug fines.

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
BUDGET IMPASSE DISCLOSURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

PAYMENT OF PRIOR YEAR COSTS IN FUTURE FISCAL YEARS

Article 74 of Public Act 99-0524 authorized the Department to pay Fiscal Year 2016 costs using the Department's Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Department to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Department's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The following chart shows the Department's payments of its prior period costs using future appropriations:

FISCAL YEAR 2016 INVOICES

Fund #	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
001	General Revenue Fund	760	\$ 790,744	7,707	\$ 8,320,468
075	Compassionate Use of Medical Cannabis Fund	4	692	-	-
152	State Crime Laboratory Fund	401	1,111,050	79	53,200
209	State Police Firearms Services Fund	72	107,516	5	16,722
222	State Police DUI Fund	58	6,755	-	-
328	State Police Vehicle Maintenance Fund	7	20,724	-	-
514	State Asset Forfeiture Fund	99	7,360	4	481
520	Federal Asset Forfeiture Fund	4	30,692	2	10,439
536	LEADS Maintenance Fund	17	12,371	-	-
537	State Offender DNA Identification System Fund	126	40,480	-	-
612	Statewide 9-1-1 Fund	23	336,973	5	74,645
686	Budget Stabilization Fund	123	513,569	-	-
705	State Police Whistleblower Reqard and Protection Fund	173	1,709,346	403	125,299
816	Money Laundering Asset Revocery Fund	6	175,594	2	7,194
817	State Police Operations Assistance Fund	743	650,430	77	1,742,653
846	State Police Streetgang - Related Crime Fund	2	1,235	2	1,249
904	Federal Projects Fund	10	81,154	-	-
906	State Police Services Fund	157	100,113	4	2,128
		2,785	\$ 5,696,798	8,290	\$ 10,354,478

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
BUDGET IMPASSE DISCLOSURES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

PAYMENT OF PRIOR YEAR COSTS IN FUTURE FISCAL YEARS (CONTINUED)

FISCAL YEAR 2017 INVOICES

Fund	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
001	General Revenue Fund	33	\$ 203,713	8,678	\$ 14,064,993
075	Compassionate Use of Medical Cannabis Fund	33	46,081	-	-
148	Mental Health Reporting Fund	1	1,481	-	-
152	State Crime Laboratory Fund	796	5,513,100	144	722,024
209	State Police Firearms Services Fund	226	2,404,186	3	3,064
222	State Police DUI Fund	120	1,870,867	1	382
237	Medicaid Fraud and Abuse Fund	1	35	-	-
246	State Police Vehicle Fund	17	10,735,443	1	154
328	State Police Vehicle Maintenance Fund	89	453,490	-	-
514	State Asset Forfeiture Fund	464	2,106,287	2	687
520	Federal Asset Forfeiture Fund	15	534,913	4	13,803
536	LEADS Maintenance Fund	49	1,399,662	2	79,040
537	State Offender DNA Identification System Fund	214	1,056,302	7	54,480
612	Statewide 9-1-1 Fund	1,627	12,950,417	12	701,829
637	State Police Wireless Service Emergency Fund	10	380,145	-	-
686	Budget Stabilization Fund	228	1,384,732	-	-
705	State Police Whistleblower Reqd and Protection Fund	245	4,398,981	1,656	442,433
816	Money Laundering Asset Revocery Fund	14	1,827,657	4	23,155
817	State Police Operations Assistance Fund	1,223	10,058,358	132	1,078,207
878	Drug Traffic Prevention Fund	1	57,000	-	-
904	Federal Projects Fund	1,066	8,076,363	47	69,526
906	State Police Services Fund	716	7,189,671	8	677
		7,188	\$ 72,648,884	10,701	\$ 17,254,454

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ALTERNATIVE FINANCING IN LIEU OR APPROPRIATIONS AND PROGRAMS
TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

TRANSACTIONS INVOLVING THE ILLINOIS FINANCE AUTHORITY

The Department and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

TRANSACTIONS INVOLVING THE VENDOR PAYMENT PROGRAM AND VENDOR SUPPORT INITIATIVE PROGRAM

Vendor Payment Program (VPP)

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State’s vendors arising from the State’s cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as “qualified purchasers” of accounts receivable from “participating vendors” who had submitted invoices which had not been paid by the State.

A participating vendor’s accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments (2) where 90 days have passed since the proper bill date, which is (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540) and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements.

The following chart shows the Department’s VPP transactions for Fiscal Year 2017:

<u>VPP TRANSACTIONS</u>	
	<u>2017</u>
Dollar Value	\$ 682,531
Vendors	13
Invoices	86

Vendor Support Initiative Program (VSI)

During Fiscal Year 2016, the State created the voluntary VSI as an alternative to the VPP for cases where the Department lacked an enacted appropriation or other legal expenditure authority to present invoices to the State Comptroller for payment. The VSI operated similarly to the VPP, although the Department was required to determine a participating vendor’s invoice (1) would have met the requirements of the VPP and (2) provided the proper bill date of invoice prior to the qualified purchaser and participating vendor entering into an agreement

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
ALTERNATIVE FINANCING IN LIEU OR APPROPRIATIONS AND PROGRAMS
TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

TRANSACTIONS INVOLVING THE VENDOR PAYMENT PROGRAM AND VENDOR SUPPORT INITIATIVE PROGRAM (Continued)

where the participating vendor received payment for 90% of the receivable balance. The participating vendor, in turn, assigned its rights to the interest due under the Act to the qualified purchaser. After the State Comptroller ultimately paid/pays the invoice after the Department receives/received appropriations or other legal expenditure authority to pay the invoice, the participating vendor receives/received the remaining 10% due (less any offsets).

During Fiscal Year 2017, the Department had 5 vendors participate in VSI for 36 invoices, totaling \$142,229. A summary of the amount of transactions by qualified purchaser follows:

TRANSACTIONS BY QUALIFIED PURCHASER	
Qualified Purchaser	Total
Accurate Instrument Repair Services, Inc.	\$ 2,825
Gamber-Johnson LLC	568
IBM Corporation	27,095
Lynn Peavey Company	20,635
On-Line Security Systems	91,106
	\$ 142,229

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
INTEREST COSTS ON FISCAL YEAR 2017 INVOICES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

PROMPT PAYMENT INTEREST COST

The Department plans to calculate prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Department. The following chart shows the Department's prompt payment interest incurred related to Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2017, by fund:

PROMPT PAYMENT INTEREST INCURRED
Year Ended June 30, 2017

Fund #	Fund Name	Estimated Dollar Value
001	General Revenue Fund	\$ 407,900
075	Compassionate Use Medical Cannabis Fund	100
152	State Crime Laboratory Fund	105,800
209	State Police Firearm Services Fund	65,700
222	State Police DUI Fund	4,500
328	State Police Vehicle Maintenance Fund	1,900
514	State Asset Forfeiture Fund	7,000
520	Federal Asset Forfeiture Fund	9,400
536	Leads Maintenance Fund	82,300
537	State Offender DNA Identification System Fund	41,700
612	Statewide 9-1-1 Fund	100
686	Budget Stabilization Fund	300
705	State Police Whistleblower Reward and Protection Fund	227,600
816	Money Laundering Asset Recovery Fund	11,900
817	State Police Operations Assistance Fund	121,000
906	State Police Services Fund	80,500
		<u>\$ 1,167,700</u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
For the Years Ended June 30,**

The following table, prepared from Department records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Operations	1,437	1,469	1,552
Internal Investigations	56	56	51
Forensics	359	370	392
Administration	96	141	189
Academy	110	43	31
Special Funds	<u>368</u>	<u>319</u>	<u>351</u>
Total average number of employees	<u><u>2,426</u></u>	<u><u>2,398</u></u>	<u><u>2,566</u></u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
EMERGENCY PURCHASES (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

The Department reported the following emergency purchases to the Office of the Auditor General during Fiscal Year 2018 and Fiscal Year 2017:

<u>DESCRIPTION OF EMERGENCY PURCHASE</u>	<u>AMOUNT</u>
Firearm Owner's Identification card application supplies	<u>\$ 56,836</u>
TOTAL COST	<u><u>\$ 56,836</u></u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

The Department's mission centers on the basic premise of promoting public safety with integrity, service and pride to improve the quality of life in Illinois.

Division of Operations

The Division of Operations (DOO) works daily to safeguard the public by reducing the number and seriousness of vehicle crashes. Troopers regularly patrol over 138,000 miles of Illinois roadways, consisting of interstates, State highways, and secondary county roads. Officers in specialty roles provide expertise in the areas of safety education, crash reconstruction, commercial vehicle enforcement, crime prevention, highway drug interdiction, and critical incident tactical response teams. Department investigators assigned to seven investigative zones Statewide are charged with examining homicide, narcotics, and violent crime cases. Specialized investigative programs and task forces include child homicide, Medicaid fraud, clandestine methamphetamine laboratory dismantling, financial crime, criminal intelligence, and child exploitation.

<u>Output indicators</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Number of impaired driving/zero tolerance citations	4,801	3,657	11,538
Number of speeding citations	106,087	280,060	110,792
Number of motor carrier inspections	88,482	69,616	89,712
Number of criminal investigative cases open	1,428	1,550	7,422
Number of criminal investigative cases closed	580	720	5,680

Division of Forensic Services

The Division of Forensic Services (DFS) provides crime scene services and forensic analysis for Illinois' criminal justice community. The Crime Scene Investigators in the Crime Scene Services Command interpret the evidentiary value of items and collect and process evidence from crash and crime scenes. The Department forensic science laboratory system is one of the largest in the world and provides expert forensic analysis and witness testimony in the following disciplines: drug chemistry, latent prints, toxicology, forensic biology, firearms/tool marks, DNA, trace evidence, microscopy and footwear/tiretracks. One of the biggest challenges faced by the Department forensic laboratory system is its ability to reduce backlogs and turnaround times while facing increased demands in some forensic disciplines. The Department continues to utilize improved technology to meet these challenges.

<u>Output indicators</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Number of Deoxyribonucleic Acid (DNA) cases worked	6,394	4,322	5,450
Number of forensic cases worked in all disciplines	66,126	67,049	83,157
Number of crime scenes processed	3,829	3,961	4,003

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

Division of Administration

The Division of Administration (DOA) provides administrative and technical support to the employees of the Illinois State Police and law enforcement agencies throughout the State via various programs, i.e., Firearms Owners Identification (FOID) Program, Firearm Concealed Carry (FCCL) program, the Law Enforcement Agency Data System (LEADS) as well as information technology support, facility and fleet management, and human resource management. The primary challenge for DOA is the need to address the influx of FOID card applications in a timely manner and to implement the newly passed Conceal Carry legislation. Efforts are underway to develop technology-based systems that will assist in operating these two programs in an efficient and effective manner.

<u>Output indicators</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Number of inquiry transactions processed (LEADS)	95,834,479	115,824,589	81,293,629
Number of FOID applications processed*	198,617	195,280	225,448
Number of Concealed Carry License applications processed*	57,314	73,394	119,288
Number of identification inquiries	1,104,809	1,071,042	1,007,162

**FSB does not maintain strictly a "processed" statistic in our current system. Processed will include more than approved or denied.*

Division of Internal Investigation

The Division of Internal Investigation (DII) investigates charges of improper conduct or inappropriate behavior by Department employees and investigates alleged criminal misconduct or wrongdoing by officials, members or employees of any agency, board, or commission under the executive branch of Illinois Government. The DII conducts these investigations to uphold the best interest and confidence of the public while maintaining the highest degree of integrity in the investigative process.

<u>Output indicators</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total DII cases opened	228	194	191
Number of employment background checks completed	903	1,096	790
Criminal history analyses conducted at nursing homes	3,197	3,372	3,579

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

Wireless 9-1-1 systems report annually to the Department of State Police the status of implementation of wireless enhanced 9-1-1 systems. Some systems reflect multiple phases, since the phases of the implementation are reported by wireless telephone carriers within each system which may be in different stages of implementation. Implementation phases are defined by the Federal Communications Commission as:

Phase 0 – No information is received with the wireless call.

Phase 1 – The telephone number of the caller and the location of the cell site or base station is received with the wireless call.

Phase 2 – The telephone number of the caller and the location of the 9-1-1 calls by longitude and latitude is received with the wireless call.

NR – A status of implementation report was not filed for the fiscal year.

<u>Wireless 9-1-1/E-9-1-1 System</u>	<u>Phase¹</u>
Adams County	2
Alexander County (see Pulaski County)	
Alsip (see Oak Lawn)	
Barrington (see Cencom)	
Bedford Park (see Des Plaines Valley)	
Bellwood (see Proviso-Leyden)	
Berkeley (see Cook County)	
Berwyn	2
Blue Island (see Cook County)	
Bond County	2
Boone County	2
Bridgeview (see Oak Lawn)	
Broadview	2
Brookfield	1/2 ²
Brown County	1/2 ²
Bureau County	1/2 ²
Burnham (see Central Dispatch)	
Burr Ridge (see Southwest Central)	
CalComm (handling Calumet Park, Midlothian, Posen, Sauk Village, Markham)	2
Calhoun County (see Jersey County)	
Calumet City/Burnham	2
Calumet Park (see CalComm)	
Carroll County	2
Cass County	2

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Cencom (handling Barrington)	1/2 ²
Central Dispatch (handling Dolton, Burnham, Lynwood)	2
Champaign County	2
Chicago Heights	2
Chicago Office of Emerg. Comm.	1/2 ²
Christian County (handling Shelby County)	2
Cicero	1/2 ²
Clark County	2
Clay County	2
Clinton County	2
Coles County (handling Moultrie County)	2
Cook County (handling Berkeley, Blue Island, Lyons, Merrionette Park)	2
Countryside (see Southwest Central)	
Crawford County	2
Cumberland County	2
Deerfield/Bannockburn	2
DeKalb County	2
Des Plaines Valley (handling Bedford Park, Hickory Hills, Hometown, Summit)	2
DeWitt County	2
Dolton (see Central Dispatch)	
Douglas County	2
DuPage County	2
E-COM (includes Flossmoor, Glenwood, Homewood, Hazelcrest, East Hazelcrest, Thornton, Riverdale, and South Holland)	2
Edgar County	2
Edwards County	1/2 ²
Effingham County	2
Elgin	1/2 ²
Elmwood Park (see West Suburban Consolidated Dispatch)	
Evanston	2
Fayette County	2
Ford County	2

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Forest Park (see West Suburban Consolidated Dispatch)	
Fox Lake	2
Franklin County	2
Franklin Park (see Proviso-Leyden)	
Fulton County	2
Galesburg/Knox County	2
Gallatin County	2
Glencoe (see Glenview)	
Glenview (handling Grayslake, Highland Park, Highwood, Lake Bluff, Lake Forest, Morton Grove, Niles, Glencoe, Kenilworth, Northfield, Winnetka)	2
Grayslake (see Glenview)	
Greene County (see Jersey County)	
Grundy County (handling Seneca)	2
Gurnee (see Northeast Lake County)	
Hamilton County (see Saline County and White County)	
Hancock County	2
Hardin County (see Saline County)	
Harvey	NR
Harwood Heights (see Municipal Consolidated Dispatch)	
Henderson County (see Macomb/McDonough)	
Henry County	2
Hickory Hills (see Des Plaines Valley)	
Highland Park (see Glenview)	
Highwood (see Glenview)	
Hillside	2
Hometown (see Des Plaines Valley)	
Illinois State Police	0
Forest View	
Indian Head Park (see Southwest Central)	
Iroquois County	2
Jackson County	2
Jasper County	2

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Jefferson County	2
Jersey County (handling Greene and Calhoun Counties)	2
Jo Daviess County	2
Johnson County (handling part of Pope County)	2
Justice	2
Kane County (handling South Elgin)	2
Kankakee County	2
Kendall County	2
Kenilworth (see Glenview)	
LaGrange (see Lyons Township Area Communication Center)	
LaGrange Park (see Lyons Township Area Communication Center)	
Lake Bluff (see Glenview)	
Lake County	1/2 ²
Lake Forest (see Glenview)	
Lansing	2
LaSalle, City of (see LaSalle County)	
LaSalle County (handling City of LaSalle, Marseilles, Mendota, Oglesby, Ottawa, Peru)	2
Lawrence County	2
Lee County	2
Libertyville (see Vernon Hills)	
Lincolnshire (see Vernon Hills)	
Livingston County (see Vermilion Valley Regional)	
Logan County	2
Lynwood (see Central Dispatch)	
Lyons Township Area Communication Center (handling LaGrange, LaGrange Park, Western Springs)	2
Macomb/McDonough County (handling Henderson County and Schuyler)	2
Macon County	1/2 ²
Macoupin County	2
Madison County	1/2 ²
Marion County	2
Markham (see CalComm)	

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Marseilles (see LaSalle County)	
Marshall County (handling Stark)	2
Mason County	1/2 ²
Massac County	2
Maywood	2
McCook	2
McHenry County	2
McLean County	2
Melrose Park (see Proviso-Leyden)	
Menard County	2
Mendota (see LaSalle County)	
Mercer County	2
Merrionette Park (see Cook County)	
Midlothian (see CalComm)	
Monroe County	2
Montgomery County	2
Morgan County (see West Central)	
Morton Grove (see Glenview)	
Moultrie County (see Coles County)	
Mundelein	1/2 ²
Municipal Consolidated Dispatch (handling Harwood Heights, Norridge, Schiller Park)	2
Naperville (handling Aurora, North Aurora)	2
Niles (see Glenview)	
Norridge (handling Municipal Consolidated Dispatch)	
North Chicago	2
North Riverside	1/2 ²
Northbrook	2
Northfield (see Glenview)	
Northeast Lake County (handling Gurnee, Zion)	2
Northwest Central	2
Oak Forest	2
Oak Lawn (handling Evergreen Park, Burbank, Bridgeview, Hodgkins, Alsip)	2

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Oak Park (see West Suburban Consolidated Dispatch)	
Ogle County	2
Oglesby (see LaSalle County)	
Orland	2
Ottawa (see LaSalle County)	
Park City (see Waukegan)	
Park Forest (see SouthCom)	
Park Ridge (see West Suburban Consolidated Dispatch)	
Peoria County	2
Perry County	2
Peru (see LaSalle County)	
Piatt County	2
Pike County	2
Pope County (see Saline & Johnson Counties)	
Posen (see CalComm)	
Proviso-Leyden (handling Bellwood, Franklin Park, Melrose Park, River Grov Westchester)	2
Pulaski County (handling Alexander County)	2
Putnam County	2
QuadCom (handling Barrington Hills)	2
Randolph County	2
Richland County	2
River Forest (see West Suburban Consolidated Dispatch)	
River Grove (see Proviso-Leyden)	
Riverside	1/2 ²
Rock Island County	2
Rosemont	2
Saline County (handling portions of Hamilton, Pope, and Hardin Counties)	2
Sangamon County	2
Sauk Village (see CalComm)	
Schiller Park (see Municipal Consolidated Dispatch)	
Schuyler County (see Macomb/McDonough)	
Scott County	2

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Seneca (see Grundy County)	
Shelby County (see Christian County)	
Skokie-Lincolnwood	2
South Chicago Heights (see Will County)	
SouthCom (handling Matteson, Richton Park, Olympia, Fields, Park Forest)	2
Southwest Central (handling Countryside, Indian Head Park, Burr Ridge)	2
Stark County (see Marshall County)	
St. Clair County	2
Stephenson County	2
Stickney	1/2 ²
Summit (see Des Plaines Valley)	
Tazewell County	2
Tinley Park	2
Union County	2
Vermilion County	2
Vermilion Valley Regional (handling Livingston County, Streator)	2
Vernon Hills (handling Libertyville, Libertyville, Lincolnshire)	1/2 ²
Wabash County	2
Warren County	2
Washington County	2
Waukegan (handling Park City)	2
Wayne County	2
West Central (handling Morgan, Calhoun, Greene)	2
West Suburban Consolidated Dispatch (handling River Forest, Oak Park, Elmwood Park, Forest Park, Park Ridge)	2
Westchester (see Proviso-Leyden)	
Western Springs (see Lyons Township Area Communication Center)	
Wheeling-Des Plaines	2
White County	2
Whiteside County	2
Will County (handling South Chicago Heights)	2
Williamson County	2

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1
AND E9-1-1 SYSTEMS (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Wireless 9-1-1/E-9-1-1 System (Continued)</u>	<u>Phase¹</u>
Willow Springs	2
Wilmette	2
Winnebago County	2
Winnetka (see Glenview)	
Winthrop Harbor	1/2 ²
Woodford County	2
Zion (see Northeast Lake County)	

¹Status of implementation reported on the annual report due on January 31, 2018.

²Denotes wireless systems where the wireless carriers are in various phases of implementation.

	<u>Total</u>
Phase 0	1
Phase 1	0
Phase 2	123
Combination of Phases	18
NR	<u>1</u>
Total Wireless 9-1-1 systems	<u><u>143</u></u>

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF PROVIDER DISBURSEMENTS FROM THE
STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

The following schedule of disbursements to wireless 9-1-1 system providers was derived from the Department's records which include expenditures for Fiscal Year 2017 and Fiscal Year 2018. The schedule does not include administrative costs paid by the Department as allowed by the Act.

<u>Provider Name</u>	<u>2018</u>	<u>2017</u>
Adams County 9-1-1	\$ 718,395	\$ 615,920
Alexander County 9-1-1	66,010	66,010
ALSIP	118,759	188,987
Barrington	-	174,132
Bellwood 9-1-1	-	141,823
Berkeley	-	40,915
Berwyn	543,669	410,232
Blue Island 9-1-1	59,358	232,222
Bond County 9-1-1	212,340	192,516
Boone County ETSB	506,569	414,559
Bridgeview ETSB	-	137,118
Broadview ETSB	149,932	131,061
Brookfield E9-1-1	73,499	222,660
Brown County	115,825	90,962
Bureau County E9-1-1	495,053	446,575
Burr Ridge ETSB	-	38,456
CalComm ETSB (CalComm as Treasurer)	93,546	-
CalComm ETSB (Calumet Park as Treasurer)	176,434	74,978
Calumet City-Burnham ETSB	288,678	236,699
Carroll County ETSB	262,073	239,637
Cass County E9-1-1	204,087	206,522
CenCom E911	692,171	400,099
Central Dispatch JETSB	93,859	104,918
CERC 9-1-1	646,043	515,079
Champaign County 9-1-1	2,226,260	1,960,148
Chicago Heights 9-1-1	355,937	323,125
Christian County 9-1-1	606,590	449,295
Clark County E9-1-1	296,410	269,500
Clay County 9-1-1	243,182	220,729
Clinton County 9-1-1	481,227	422,411
Coles County 9-1-1	944,738	861,503

**STATE OF ILLINOIS
DEPARTMENT OF STATE POLICE
SCHEDULE OF PROVIDER DISBURSEMENTS FROM THE
STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Cook County 9-1-1	\$ 3,093,111	\$ 2,437,083
Country Club Hills E9-1-1	8	83,933
Countryside 9-1-1	-	20,107
Crawford County ETSB	278,335	263,128
Cumberland County E9-1-1	170,535	156,537
Deerfield-Bannockburn 9-1-1	441,940	341,536
DeKalb County ETSB	997,480	837,482
Des Plaines E9-1-1	227,456	934,988
Des Plaines Valley Joint ETSB	483,426	221,286
DeWitt County 9-1-1	220,194	196,931
Dolton	-	909
Douglas County 9-1-1	254,908	224,708
DuPage County 9-1-1	8,957,229	8,330,158
E-COM Dispatch Center	1,289,257	957,319
Edgar County 9-1-1	267,956	240,894
Edwards County 9-1-1	113,949	108,850
Effingham County ETSB	713,319	653,598
Elgin	1,057,331	871,322
Elmwood Park 9-1-1	27,967	309,847
Evanston 9-1-1	1,145,197	1,012,069
Fayette County	286,008	269,145
Ford County ETSB	197,638	178,877
Forest Park ETSB	14,046	161,750
Forest View ETSB	11,072	14,763
Fox Lake - FoxComm	132,221	110,380
Franklin County ETSB	403,335	361,153
Franklin Park ETSB	26	220,035
Fulton County ETSB	506,715	455,844
Gallatin County ETSB	87,006	82,735
Glencoe ETSB	-	124,876
Glenview Joint ETSB	3,408,927	1,639,229
Grayslake 9-1-1	-	137,873
Grundy County ETSB	796,440	701,698
Gurnee ETSB	639,197	382,256
Hamilton County	103,110	55,047
Hancock County 9-1-1	304,557	275,484
Harvey 9-1-1	89,492	280,116

**STATE OF ILLINOIS
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STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Harwood Heights 9-1-1	\$ -	\$ 113,924
Henry County ETSB	578,240	501,720
Hickory Hills	62	62,724
Highland Park	15	226,753
Highwood	7	22,300
Hillside	125,760	104,298
Hodgkins	-	15,025
Hometown 9-1-1	14	35,374
Illinois State Police	202,563	175,874
Indian Head Park	-	4,589
Iroquois County 9-1-1	431,825	394,892
Jackson County 9-1-1	568,892	500,034
Jasper County 9-1-1	138,125	127,771
Jefferson County ETSB	391,197	346,165
Jersey County 9-1-1	412,732	431,608
Jo Daviess County ETSB	394,942	356,245
Johnson County 9-1-1	194,140	173,602
Justice E9-1-1	122,576	102,630
Kane County 9-1-1	3,302,942	3,494,733
Kankakee County 9-1-1	1,212,218	1,043,415
Kendall County 9-1-1	1,185,136	1,100,009
Kenilworth	4	54,387
Knox County ETSB	620,998	551,548
LaGrange	15	89,964
LaGrange Park ETSB	-	82,921
Lake Bluff 9-1-1	-	43,366
Lake County E9-1-1	2,474,081	2,374,890
Lake Forest 9-1-1	-	140,691
Lansing	278,659	230,129
LaSalle County 9-1-1	1,107,479	460,073
LaSalle, City of	132	74,033
Lawrence	298,571	258,606
Lee County ETSB	477,914	425,692
Libertyville ETSB	-	345,994
Lincolnshire ETSB	-	294,626
Lincolnwood ETSB	74,014	184,722
Logan County ETSB	384,146	350,540

**STATE OF ILLINOIS
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STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Lyons E9-1-1	\$ 128,901	\$ 110,297
Lyons Township Communications Center	-	111,407
Lyons Township Communications Center	527,100	80,328
Macomb-McDonough County 9-1-1	550,217	472,668
Macon County ETSB	1,093,237	951,263
Macoupin County 9-1-1	698,964	641,111
Madison County ETSB	2,350,368	2,263,465
Marion County ETSB	439,776	395,712
Markham ETSB	111,991	19,728
Marseilles 9-1-1	-	76,743
Marshall County ETSB	300,700	273,686
Mason County ETSB	228,094	210,577
Massac County ETSB	198,577	179,798
Maywood	149,881	19,710
McCook ETSB	13,951	41,695
McHenry County ETSB	2,859,208	2,663,611
McLean County ETSB	1,814,587	1,773,660
Melrose Park 9-1-1	-	327,181
Menard County 9-1-1	258,043	241,636
Mendota 9-1-1	-	92,230
Mercer County E9-1-1	258,745	234,042
Merrionette Park	14,072	10,855
Midlothian 9-1-1	-	83,376
Monroe County 9-1-1	433,228	374,962
Montgomery County 9-1-1	451,090	416,765
Morton Grove E9-1-1	75	133,061
Mundelein ETSB	395,317	335,814
Municipal Consolidated Dispatch	421,883	-
Naperville 9-1-1	2,910,320	1,959,275
Niles E9-1-1	10	197,838
Norridge	-	95,536
North Chicago E9-1-1	149,385	119,901
North Riverside 9-1-1	28,377	85,813
Northbrook	371,965	295,691
Northfield	-	158,905
Northwest Central Dispatch	8,059,293	6,160,799
Oak Forest	282,417	233,797

**STATE OF ILLINOIS
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STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Oak Lawn ETSB	\$ 1,532,123	\$ 1,050,575
Oak Park 9-1-1	51,259	578,246
Ogle County ETSB	661,002	574,418
Oglesby ETSB	-	42,406
Orland Joint ETSB	900,200	764,719
Ottawa ETSB	-	133,417
Park City 9-1-1	-	7,356
Park Ridge E9-1-1	40,718	460,215
Peoria County ETSB	1,979,777	1,693,550
Perry County 9-1-1	239,280	214,019
Peru	37	92,982
Piatt County ETSB	255,617	229,890
Pike County 9-1-1	257,517	236,683
Posen	13	11,604
Proviso-Leyden Joint	1,425,282	217,604
Pulaski County E9-1-1	141,239	130,348
Putnam County 9-1-1	168,015	160,217
QuadCom	677,422	558,902
Randolph County E9-1-1	326,022	288,217
Richland County ETSB	225,154	201,682
River Forest ETSB	14,170	160,933
River Grove 9-1-1	20	100,480
Rock Island County ETSB	1,263,668	1,184,480
Rosemont Public Safety	465,671	411,407
Saline County 9-1-1	281,097	255,040
Sangamon County ETSB	2,236,466	1,895,848
Sauk Village 9-1-1	-	38,068
Schiller Park	-	137,488
Schuyler	-	20,294
Scott County ETSB	106,897	99,924
Seneca ETSB	-	12,298
Skokie 9-1-1	755,922	472,808
South Chicago Heights	1,615	6,441
South Elgin PSAP	-	7,968
SouthCom 9-1-1	718,140	619,890
Southwest Central 9-1-1	1,479,869	1,237,828
St Clair County ETSB	2,286,335	2,208,544

**STATE OF ILLINOIS
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STATEWIDE 9-1-1 FUND (FUND 612) (NOT EXAMINED)
For the Two Years Ended June 30, 2018**

<u>Provider Name (Continued)</u>	<u>2018</u>	<u>2017</u>
Stephenson County ETSB	\$ 584,903	\$ 511,880
Stickney	88,880	76,967
Summit 9-1-1	-	61,422
Tazewell County ETSB	1,430,146	1,195,884
Tinley Park	711,154	602,032
Union County 9-1-1	252,266	232,908
Vermilion County ETSB	707,238	611,526
Vermillion Valley Reg ETSB	665,005	592,615
Vernon Hills	1,103,269	330,596
Wabash County ETSB	207,968	195,437
Warren County 9-1-1	229,753	204,405
Washington County 9-1-1	196,390	175,469
Waukegan 9-1-1	1,155,492	987,243
Wayne County E9-1-1	245,086	229,324
West Central Consolidated Communications	433,805	123,060
West Central JETSB	452,651	348,848
West Suburban Consolidated Dispatch	1,821,573	-
Westchester 9-1-1	-	232,732
Western Springs ETSB	29	86,631
Wheeling-Des Plaines JETSB	1,186,623	376,210
White County 9-1-1	223,304	220,783
Whiteside County ETSB	611,493	520,262
Will County 9-1-1	6,214,161	5,802,854
Williamson County 9-1-1	671,355	582,600
Willow Springs	200,822	-
Wilmette	486,505	428,211
Winnebago County E9-1-1	1,663,369	2,194,344
Winnetka 9-1-1	-	65,718
Winthrop Harbor ETSB	75,358	64,056
Woodford County ETSB	493,255	427,670
Zion E9-1-1 ETSB	-	132,622
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Total disbursements - all providers	<u>\$ 118,469,603</u>	<u>\$ 104,752,638</u>