



**State of Illinois
ILLINOIS STATE POLICE**

**STATE ASSET FORFEITURE FUND
LIMITED SCOPE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2024

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

**STATE OF ILLINOIS
ILLINOIS STATE POLICE
STATE ASSET FORFEITURE FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024**

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**STATE OF ILLINOIS
ILLINOIS STATE POLICE
STATE ASSET FORFEITURE FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
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DEPARTMENT OFFICIALS

Director	Mr. Brendan F. Kelly
First Deputy Director (12/01/23 – Present)	Ms. Rebecca Hooks
First Deputy Director (07/01/22 - 11/30/23)	Mr. Matt Davis
Chief Financial Officer (10/16/24 – Present)	Ms. Michelle M. Dankoski
Chief Financial Officer (Acting) (06/01/24 – 10/15/24)	Ms. Michelle M. Dankoski
Chief Financial Officer (07/01/22 – 05/31/24)	Mr. Benjamin Dieterich
Chief Legal Counsel (04/01/24 – Present)	Ms. Steffanie Garrett
Chief Legal Counsel (Acting) (02/01/24 – 03/31/24)	Ms. Suzanne Bond
Chief Legal Counsel (08/01/23 – 01/31/24)	Ms. Kelly Griffith
Chief Legal Counsel (Acting) (07/01/22 – 07/31/23)	Ms. Kelly Griffith
Chief Internal Auditor	Ms. Denise K. Caldwell

DEPARTMENT OFFICE

The Illinois State Police’s primary administrative office is located at:

801 South Seventh Street
Springfield, IL 62703



ILLINOIS STATE POLICE
Office of the Director

JB Pritzker
Governor

Brendan F. Kelly
Director

MANAGEMENT ASSERTION LETTER

May 23, 2025

Adelfia LLC
400 East Randolph Street, Suite 700
Chicago, Illinois 60601

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, Illinois State Police (Department). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements, for transactions within the State Asset Forfeiture Fund. We have performed an evaluation of the Department's compliance with the following specified requirements during the two-year period ended June 30, 2024. Based on this evaluation, we assert that during the years ended June 30, 2023, and June 30, 2024, the Department has materially complied with the specified requirements listed below.

- A. The Department has obligated, expended, received, and used public funds of the State Asset Forfeiture Fund in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law, including the Seizure and Forfeiture Reporting Act.
- B. Other than what has been previously disclosed and reported in the Schedule of Findings, the Department has obligated, expended, received, and used public funds of the State Asset Forfeiture Fund in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including the Seizure and Forfeiture Reporting Act, upon such obligation, expenditure, receipt, or use.
- C. Other than what has been previously disclosed and reported in the Schedule of Findings, the Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system and the Seizure and Forfeiture Reporting Act, in its financial and fiscal operations.

- D. Other than what has been previously disclosed and reported in the Schedule of Findings, State revenues and receipts collected by the Department for the State Asset Forfeiture Fund are in accordance with applicable laws and regulations, including the Seizure and Forfeiture Reporting Act, and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law, including the Seizure and Forfeiture Reporting Act.

- E. Administrative costs charged to the State Asset Forfeiture Fund are reasonable, documented, and in accordance with applicable laws and regulations, including the Seizure and Forfeiture Reporting Act.

Yours truly,

State of Illinois, Illinois State Police

SIGNED ORIGINAL ON FILE

Brendan Kelly
Executive Director

SIGNED ORIGINAL ON FILE

Michelle Dankoski
Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Steffanie Garrett
Chief Legal Counsel

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STATE ASSET FORFEITURE FUND
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STATE COMPLIANCE REPORT

SUMMARY

The limited scope compliance testing performed during this 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 Seizure and Forfeiture Reporting Act; the Illinois State Auditing Act (Act); and the *Audit Guide*.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance for the State Asset Forfeiture Fund does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses in internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	2	4
Repeated Findings	1	3
Prior Recommendations Implemented or Not Repeated	3	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2024-001	9	2022/2022	Voucher Processing Weakness	Material Weakness and Material Noncompliance
2024-002	11	New	Receipts Processing Internal Controls Not Operating Effectively	Material Weakness and Material Noncompliance
Prior Findings Not Repeated				
A	14	2022/2020	Inadequate Controls Over Receipts and Reconciliations	
B	14	2022/2020	Failure to Comply with the Seizure and Forfeiture Reporting Act	

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<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>
Prior Findings Not Repeated			
C	14	2022/2020	Noncompliance with the Seizure and Forfeiture Reporting Act

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on May 21, 2025.

Attending were:

Illinois State Police

Brendan F. Kelly, Director
 Rebecca Hooks, First Deputy Director – Director’s Office
 Todd Hartman, Chief of Staff – Director’s Office
 Michelle M. Dankoski, Chief Fiscal Officer – Office of Finance
 Jasmin Dixon, Executive Officer – Office of Finance
 Steffanie Garrett, Chief Legal Counsel
 Abby Sgro, Deputy Chief Legal Counsel
 John Price, Deputy Director – Division of Criminal Investigations
 Cher Clodfelter, Deputy Director – Division of 9-1-1
 Christopher Campbell, Deputy Director – Division of Justice Services
 Mike Gillock, Deputy Director – Division of Academy and Training
 Kari Selinger, Human Resources Bureau Chief
 Denise K. Caldwell, Chief Internal Auditor

Office of the Auditor General

Stephanie Wildhaber, Senior Audit Manager
 Sara Metzger, Assistant Director

Adelfia LLC

Gilda Priebe, Partner
 Anjo Guillermo, Manager
 Lira Mendoza, Senior
 Gionelle Ceniza, Senior IS Specialist

The responses to these recommendations were provided by Michelle M. Dankoski, Chief Fiscal Officer, in correspondences dated May 22, 2025 and May 23, 2025.



INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois State Police (Department) with the specified 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 for transactions within the State Asset Forfeiture Fund during the two years ended June 30, 2024. Management of the Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Department has obligated, expended, received, and used public funds of the State Asset Forfeiture Fund in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law, including the Seizure and Forfeiture Reporting Act (SAFRA).
- B. The Department has obligated, expended, received, and used public funds of the State Asset Forfeiture Fund in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including SAFRA, upon such obligation, expenditure, receipt, or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system and SAFRA, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department for the State Asset Forfeiture Fund are in accordance with applicable laws and regulations, including SAFRA, and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law, including SAFRA.
- E. Administrative costs charged to the State Asset Forfeiture Fund are reasonable, documented, and in accordance with applicable laws and regulations, including SAFRA.

Our limited scope 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, SAFRA, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, SAFRA, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our limited scope examination does not provide a legal determination on the Department's compliance with the specified requirements.

Our limited scope examination disclosed material noncompliance with the following specified requirements applicable to the Department during the two years ended June 30, 2024. As described in the accompanying Schedule of Findings as item 2024-001, the Department had not obligated, expended, received, and used public funds of State Asset Forfeiture Fund in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including SAFRA, upon such obligation, expenditure, receipt, or use. As described in the accompanying Schedule of Findings as items 2024-001 and 2024-002, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system and the SAFRA, in its financial and fiscal operations. As described in the accompanying Schedule of Findings as item 2024-002, the Department had not ensured the State revenues and receipts collected by the Department for the State Asset Forfeiture Fund were in accordance with applicable laws and regulations, including the SAFRA, and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law, including the SAFRA.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2024, in all material respects.

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

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2024-001 and 2024-002 that we consider to be material weaknesses.

There were no immaterial findings that have been excluded from this report.

The Department's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Chicago, Illinois
May 23, 2025

**STATE OF ILLINOIS
ILLINOIS STATE POLICE
STATE ASSET FORFEITURE FUND
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-001. **FINDING** (Voucher Processing Weakness)

The Illinois State Police (Department) did not timely submit its vouchers for payment to the Comptroller’s Office during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Department to determine whether certain key attributes were properly entered by the Department’s staff into ERP. In order to determine the operating effectiveness of the Department’s internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP System based on supporting documentation. The attributes tested were (1) vendor information, (2) expenditure amount, (3) object(s) of expenditure, and (4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

We then conducted an analysis of the Department’s expenditures data for Fiscal Years 2023 and 2024 and noted the Department did not timely approve 179 of 1,250 (14%) vouchers processed during the examination period, totaling \$318,044. We noted these vouchers were approved between 31 and 265 days after receipt of a proper bill or other obligating document.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Department to timely review each vendor’s invoice and approve proper bills within 30 days after receipt. The Code (74 Ill. Admin. Code 1000.50) also requires the Department to process payments within 30 days after physical receipt of Internal Service Fund bills.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are 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 management indicated staff vacancies and lack of training on internal processes and associated procedures have contributed to the voucher issues noted.

Failure to timely process proper bills and obligations due may result in noncompliance, unnecessary interest charges, and cash flow challenges for payees. (Finding Code No. 2024-001, 2022-004)

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RECOMMENDATION

We recommend the Department timely approve proper bills and obligations due.

DEPARTMENT RESPONSE

The Department concurs with this finding and agrees with the recommendation. We acknowledge that staffing shortages and a lack of comprehensive training on internal voucher processing procedures contributed to the delays identified. We recognize the importance of timely processing and approval of obligations to ensure compliance and to avoid unnecessary interest charges and operational inefficiencies.

The audit identified that 179 of 1,250 vouchers (14%) were approved between 31 and 265 days after receipt of a proper bill or obligating document. While we do not dispute that delays occurred, we remain committed to identifying and addressing the root causes contributing to late approvals.

To that end, the Department requested and received additional information from the auditors to better understand the testing methodology and data sources. This supplemental information will be reviewed and used to inform our corrective action planning, improve internal controls, and guide process improvements.

To address these weaknesses, the Office of Finance has worked with consultants to evaluate and update voucher processing procedures, clarify roles and responsibilities, and ensure that documentation standards are clearly communicated. Revised procedures have been implemented, and a corresponding training program has been developed and rolled out to fiscal staff to promote consistency and compliance. These improvements are being reinforced through ongoing review and communication.

In addition, we continue to assess staffing and resource allocation in this area. The Department is actively working to fill key vacancies and reorganize duties to ensure adequate coverage and oversight. These efforts are ongoing and are being monitored to ensure improvements are sustainable.

The Department remains committed to strengthening internal controls and improving the timeliness and accuracy of all fiscal operations, including voucher processing.

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SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-002. **FINDING** (Receipts Processing Internal Controls Not Operating Effectively)

The Illinois State Police's (Department) internal controls over its receipt processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our receipt testing at the Department to determine whether certain key attributes were properly entered by the Department's staff into the ERP. In order to determine the operating effectiveness of the Department's internal controls related to receipt processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the ERP System based on supporting documentation. The attributes tested were (1) amount, (2) fund being deposited into, (3) date of receipt, (4) date deposited, and (5) SAMS Source Code.

Our testing noted nine of 140 (6%) attributes were not properly entered into the ERP System. Therefore, the Department's internal controls over receipt processing **were not operating effectively.**

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Department to maintain a detailed record of all moneys received, which is to include date of receipt, the payor, purpose and amount, and the date and manner of disbursement. Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to the operations are 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.

Due to this condition, we qualified our opinion because we determined the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Even given the limitations noted above, we conducted an analysis of the Department's receipts data for Fiscal Years 2023 and 2024 to determine compliance with the Act. We noted the Department did not timely deposit 35 of 70 (50%) receipt items during the examination period, totaling \$52,269. We noted these receipts were deposited between 44 and 90 days late.

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The Act (30 ILCS 230/2(a)) requires the Department to pay into the State treasury any single item of receipt exceeding \$10,000 on the day received, receipt items totaling \$10,000 or more are to be deposited within 24 hours, receipt items in total exceeding \$500 but less than \$10,000 are to be deposited within 48 hours, and receipt items totaling less than \$500 are to be deposited once the total exceeds \$500 or on the 1st or 15th of the month, whichever is earlier. In addition, Section 2(b) of the Act provides for the establishment of different time periods for the payment of public funds into the State treasury or to the State Treasurer, in excess of the periods established in Section 2(a) by rules or regulations promulgated jointly by the State Treasurer and the State Comptroller in accordance with the Illinois Administrative Procedure Act. Consequently, the Code (74 Ill. Admin. Code 700.20) provides any state agency subject to the provisions of Section 2(a) of the Act may request an extension of the deposit period for the payment of funds into the State treasury or to the State Treasurer. During the examination period, the Department was granted by the State Comptroller and State Treasurer a 15-day deposit period for payments into the State Asset Forfeiture Fund.

Department management indicated the exceptions noted were due to staffing shortages and oversight.

Failure to properly enter the key attributes into the State's ERP when processing a receipt hinders the reliability and usefulness of data extracted from the ERP, which can result in improper recording of revenues. In addition, failure to timely deposit receipts represents noncompliance with the Act. (Finding Code No. 2024-002)

RECOMMENDATION

We recommend the Department design and maintain internal controls to provide assurance its data entry of key attributes into ERP is complete and accurate. Further, we recommend the Department timely deposit receipts into the State's treasury.

DEPARTMENT RESPONSE

The Department concurs with the finding and acknowledges that internal controls over the receipt processing function were not operating effectively during the examination period. The issues identified were primarily due to staffing shortages and oversight, which impacted the consistency and timeliness of data entry and deposit practices.

While the finding notes that 9 of 140 attributes tested (6%) were not properly entered into the ERP system, we believe these errors reflect isolated lapses rather than a pervasive control failure. Nonetheless, we recognize the importance of accurate data entry for the integrity and reliability of the State's financial reporting.

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Additionally, the analysis identifying 35 of 70 (50%) receipt items deposited late underscores the need for continued improvement. Many of these instances occurred during periods of limited staffing or involved lower-dollar transactions. It is worth noting that the Department had obtained a 15-day deposit extension for the State Asset Forfeiture Fund, which was in effect during the examination period and may have reduced the scope of noncompliance for certain deposits.

To address the noted deficiencies, the Department has enhanced procedures for entering key receipt attributes into the ERP system, instituted refresher training, and increased internal oversight to promote accuracy and timeliness. We are also reallocating resources and monitoring workloads to better meet statutory deposit deadlines moving forward.

The Department remains committed to improving its internal controls and ensuring compliance with the State Officers and Employees Money Disposition Act and other applicable requirements.

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SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2024**

A. **FINDING** (Inadequate Controls Over Receipts and Reconciliations)

During the prior examination, the Illinois State Police (Department) did not maintain adequate internal controls over receipts and reconciliations.

During the current examination, our sample testing indicated the Department performed timely reconciliations of SB04, SB01, and SB05. We also noted there is proper segregation of duties over receipt collection and processing. (Finding Code No. 2022-001, 2020-001)

B. **FINDING** (Failure to Comply with the Seizure and Forfeiture Reporting Act)

During the prior examination, the Illinois State Police (Department) did not comply with the Seizure and Forfeiture Reporting Act (Act). Specifically, the Department had not adopted rules regarding the categorization of authorized expenditures to ensure they were consistent with the statutory guidelines for each forfeiture statute.

During the current examination, we noted the Department has adopted the rules required by the Act. (Finding Code No. 2022-002, 2020-002)

C. **FINDING** (Noncompliance with the Seizure and Forfeiture Reporting Act)

During the prior examination, the Illinois State Police (Department) was not in compliance with the Seizure and Forfeiture Reporting Act (Act). Specifically, the Department funded the upgrade of its information technology software and hardware with existing forfeiture proceeds and not with the temporary levy against ongoing forfeiture proceeds as required by the Act.

During the current examination, we noted the Department sought legislative remedy which repealed the requirement related to the prior finding. (Finding Code No. 2022-003, 2020-003)