



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS STATE POLICE

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: June 12, 2025

FINDINGS THIS AUDIT: 32				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	11	11	2022	8	23, 24, 25	
Category 2:	7	14	21	2020	7, 9, 10	12, 13, 14, 15, 17, 18, 19, 20, 21, 22	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2018	3		
TOTAL	7	25	32	2016	6	16	
				2012	4		
				2010	2, 11		
				2004	5		
FINDINGS LAST AUDIT: 39				2002	1		

SYNOPSIS

- **(24-1)** The Illinois State Police (Department) did not maintain adequate controls over its reporting and monitoring of State property.
- **(24-12)** The Department did not comply with the requirements of the Firearm Owner’s Identification (FOID) Card Act.

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

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

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

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

INADEQUATE CONTROLS OVER STATE PROPERTY

The Illinois State Police (Department) did not maintain adequate controls over its reporting and monitoring of State property.

Department's populations were not sufficient

Due to the conditions identified below, we were unable to conclude whether the Department's populations were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the Department's controls over State property.

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:

Annual Certification of Inventory contained discrepancies

During testing of the Discrepancy Reports submitted by the Department to the Comptroller's Office during Fiscal Years 2023 and 2024, we noted the following:

- The Fiscal Year 2023 Discrepancy Report included 283 missing items totaling \$379,133 which were still included in the Fiscal Year 2024 Discrepancy Report.
- The Fiscal Year 2023 Discrepancy Report included 587 missing items totaling \$914,571 which were still included in the Department's asset inventory as of June 30, 2023.
- The Fiscal Year 2024 Discrepancy Report included 398 missing items totaling \$1,077,482 which were still included in the Department's asset inventory as of June 30, 2024.

Unable to reconcile differences between the SA02 and C-15 reports

In addition, the Department was unable to reconcile the differences noted between the Object Expense/Expenditures by Quarter Report (SA02) and the Department's Report of State Property (C-15) reports. The Department had \$34,866,983 and \$42,055,433 in gross equipment and electronic data processing expenditures in the SA02 reports for Fiscal Year 2023 and 2024, respectively. However, the Department's reported additions in the C-15 reports for Fiscal Year 2023 and 2024 were \$30,576,892 and \$44,137,242, respectively.

Lost or missing items could contain confidential information

The Department did not have adequate controls over lost or missing property items. We noted 37 of 50 (74%) items listed as lost or missing could possibly have confidential information

stored in them. The Department was unable to identify the use or the type of data stored or placed on these items. These items included servers, computers, laptops, tablets, and a video camera with a memory card.

During testing of 60 equipment deletions, we noted the following:

- Items deleted from records untimely**
 - Two (3%) equipment items, totaling \$19,026, were deleted from the Department's property records, 29 and 39 days late.
- Deleted items missing ISP Form 2-664**
 - Two (3%) equipment items deleted from the Department's property records, totaling \$12,672, were missing the related Request for Deletion from Inventory Form (ISP Form 2-664).
- Deleted items did not have support**
 - For one (2%) equipment item deleted, the Department was unable to provide support for the value of the asset.

During our property observation, we noted the following:

- Item could not be found**
 - One of 60 (2%) items tested (a mobile radio), valued at \$3,578, was not found.
- Item not tagged**
 - One of 60 (2%) items located within the Department (a scanning device) was not tagged. Thus, auditors were unable to determine whether the equipment was recorded in the property listing.
- Items no longer in use remain on property records and were not transferred out**
 - There were 23 equipment items (scientific equipment, generators, power supplies, and cabinet), totaling \$306,133, considered transferable and no longer in use by the Department. However, the items remained in the Department's property records and had not been transferred to the Department of Central Management Services (CMS) for possible disposal through the surplus process. (Finding 1, pages 13-17) **This finding has been reported since 2002.**

We recommended the Department strengthen its controls over State property by performing thorough reviews of the data it uses for the Discrepancy Reports and reconciliations. We also recommended the Department develop procedures to promptly assess whether an electronic device 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. Finally, we recommended the Department strengthen its controls on monitoring missing properties and obsolete items to ensure accurate and timely recordkeeping and accountability for all State assets.

Department officials agreed

The Department concurred with our recommendation and acknowledged the need to strengthen controls over State property to ensure accurate and complete reporting.

NONCOMPLIANCE WITH THE FIREARM OWNER'S IDENTIFICATION CARD ACT

The Department did not comply with the requirements of the Firearm Owner's Identification (FOID) Card Act.

FOID renewal fees deposited into wrong fund

- During testing of FOID applications, we noted for all 14 (100%) FOID renewal applications tested, the renewal fees were deposited into the State Police Revocation Enforcement Fund instead of the State Police Firearm Services Fund.

Cardholders notified untimely of expiring FOID cards

- During testing of expiring FOID cards, we noted two of 40 (5%) cardholders were not notified by the Department that their FOID cards were expiring within 180 days, 19 days late. (Finding 12, pages 48-49) **This finding has been reported since 2020.**

We recommended the Department ensure notifications to FOID cardholders are sent in a timely manner and ensure fees are deposited in accordance with the Act.

Department officials agreed

The Department concurred with our recommendation and agreed the Department should ensure timely notifications to FOID cardholders and proper deposit of fees in accordance with the Firearm Owner's Identification Card Act.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Department. We will review the Department's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Department for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001 through 2024-011. Except for the noncompliance described in these findings, the accountants stated the Department complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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