

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE**

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

**For the Two Years Ended June 30, 2022**

**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, 2022**

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**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
STATE ASSET FORFEITURE FUND  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**AGENCY OFFICIALS**

Director	Mr. Brendan F. Kelly
First Deputy Director	Mr. Matt Davis
Chief Financial Officer (11/01/21 – Present)	Mr. Benjamin Dieterich
Chief Financial Officer (07/01/20 – 10/31/21)	Mr. Michael Yokley
Chief Legal Counsel (06/04/22 – Present)	Ms. Kelly Griffith
Chief Legal Counsel (06/01/21 – 06/03/22)	Ms. Maureen McCurry
Chief Legal Counsel (07/01/20 – 05/31/21)	Ms. Yvette Loizon
Chief Internal Auditor (11/01/20 – Present)	Ms. Denise K. Caldwell
Chief Internal Auditor (07/01/20 – 10/31/20)	Vacant

**AGENCY 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

March 23, 2023

West & Company, LLC  
Certified Public Accountants  
919 East Harris Avenue  
Greenville, IL 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, 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, 2022. Based on this evaluation, we assert that during the years ended June 30, 2021, and June 30, 2022, 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.

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Springfield, Illinois 62703-2487  
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- E. Other than what has been previously disclosed and reported in the Schedule of Findings, Administrative costs charged to the State Asset Forfeiture Fund are reasonable, and in accordance with applicable laws and regulations, including the Seizure and Forfeiture Reporting Act.

Yours truly,

Illinois State Police

**SIGNATURE ON FILE**

\_\_\_\_\_  
Brendan F. Kelly, Director

**SIGNATURE ON FILE**

\_\_\_\_\_  
Benjamin Dieterich, Chief Fiscal Officer

**SIGNATURE ON FILE**

\_\_\_\_\_  
Kelly Griffith, Acting Chief Legal Counsel

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
STATE ASSET FORFEITURE FUND  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**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 Accounts; 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 an adverse opinion on compliance and identifies material weaknesses over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	4	4
Repeated Findings	3	0
Prior Recommendations Implemented or Not Repeated	1	0

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2022-001	9	2020/2020	Inadequate Controls Over Receipts and Reconciliations	Material Weakness and Material Noncompliance
2022-002	12	2020/2020	Failure to Comply with the Seizure and Forfeiture Reporting Act	Material Weakness and Material Noncompliance
2022-003	13	2020/2020	Noncompliance with the Seizure and Forfeiture Reporting Act	Material Weakness and Material Noncompliance
2022-004	14	New	Voucher Processing Weakness	Significant Deficiency and Noncompliance
<b>Prior Findings Not Repeated</b>				
A	15	2020/2020	Failure to Demonstrate the Completeness and Accuracy of the Report Components	

**STATE OF ILLINOIS  
ILLINOIS STATE POLICE  
STATE ASSET FORFEITURE FUND  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on March 3, 2023.

Attending were:

Illinois State Police

Mr. Benjamin Dieterich, Chief Financial Officer  
Mr. James Vail, Chief of Staff  
Mr. Tim Cray, Assistant Chief Financial Officer  
Mr. Matthew Davis, First Deputy Director  
Ms. Christi Hustedt, Administrative Assistant, Office of Finance  
Ms. Rebecca Hooks, Chief of Staff, Office of the Director

Office of the Auditor General

Ms. Kathy Lovejoy, Principal of IS Audits

West & Company, LLC – Special Assistant Auditors

Mr. Michael Lawler, Partner  
Mr. Brandon Craycroft, Supervisor

The responses to the recommendations were provided by Benjamin Dieterich, Chief Financial Officer, in a correspondence dated March 9, 2023.



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Greenville, Illinois 62246

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## 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 (Fund) during the two years ended June 30, 2022. 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 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 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 SAFRA and the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department for the 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 the SAFRA.
- E. Administrative costs charged to the State Asset Forfeiture Fund are reasonable, and in accordance with applicable laws and regulations, including the SAFRA.

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, 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 specified requirements during the two years ended June 30, 2022. As described in items 2022-001 through 2022-004 in the accompanying Schedule of Findings, the Department did not comply with the specified requirements. Items 2022-001 through 2022-003 are each considered to represent material noncompliance with the specified requirements. As described in the accompanying Schedule of Findings as items 2022-001 through 2022-003, the Department had not obligated, expended, received, and used public funds of the 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 item 2022-001 through 2022-003, the Department had not complied, in all material respects, with applicable laws and regulations, including SAFRA and the State uniform accounting system, in its financial and fiscal operations. As described in the accompanying Schedule of Findings as item 2022-001, the Department had not ensured State revenues and receipts collected by the Department for the Fund were in accordance with applicable laws and regulations, including SAFRA, and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law. As described in the accompanying Schedule of Findings as item 2022-002, the Department did not reasonably charge administrative costs to the State Asset Forfeiture Fund in accordance with applicable laws and regulations, including the Seizure and Forfeiture Reporting Act.

In our opinion, because of the significance and pervasiveness of the material noncompliance with the specified requirements described in the preceding paragraph, the Department did not comply with the specified requirements during the two years ended June 30, 2022, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2022-001 through 2022-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as item 2022-004 to be a significant deficiency.

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.

**SIGNATURE ON FILE**

Greenville, Illinois  
March 23, 2023

**STATE OF ILLINOIS**  
**STATE ASSET FORFEITURE FUND**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Receipts and Reconciliations)

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

Controls over cash receipts

During testing, we requested the Department provide the population of cash receipts received by the Department during Fiscal Years 2021 and 2022 for the State Asset Forfeiture Fund (Fund 514) in order to test compliance applicable to those receipts. In response to our request, the Department provided a listing of cash receipts. We noted the Department's population of cash receipts did not agree to the documentation in the Department's Revenue Status Report (SB04) reconciliations for Fiscal Year 2021 or Fiscal Year 2022.

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 § 205.36) to test the Department's compliance relative to cash receipts.

Additionally, we noted the Department did not maintain proper segregation of custody and recordkeeping duties over receipt collection and processing. One employee was responsible for:

- Preparing a log of receipts received;
- Recording receipts in the receipts ledger; and
- Depositing funds into the State Treasury.

Controls over reconciliations

During testing of Fiscal Year 2022 and 2021 reconciliations between the Comptroller's records and the Department's records for Fund 514, we noted:

- Monthly SB04 reconciliations for Fiscal Years ended June 30, 2022 and 2021 contained unexplained reconciliation discrepancies totaling a net amount of \$563 and \$896, respectively.
- SB04 reconciliations for Fiscal Year 2021 were not reconciled by receipt account; whereby each Fund was reconciled in total.
- Monthly Appropriation Status Report (SB01) and Object Expense/Expenditure by Quarter Report (SA02) final lapse period reconciliations for the Fiscal Years Ended June 30, 2022 and 2021 contained unexplained and uncorrected reconciliation discrepancies. The net discrepancies shown on the September 30, 2021 and August 31, 2022 SB01 and SA02 reconciliations totaled \$563 and \$1,810, respectively.

**STATE OF ILLINOIS**  
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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Receipts and Reconciliations) - Continued

- Five of 29 (17%) monthly SB01 and SA02 reconciliations were not performed within 60 days following the end of the month. The SB01 reconciliations were completed 1 to 446 days late.
- Three of 29 (10%) monthly SB01 and SA02 reconciliations did not have documentation retained to indicate the date prepared and supervisor review of the reconciliation.
- Seven of 24 (29%) Monthly Cash Report (SB05) reconciliations were not performed within 60 days following the end of the month. The SB05 reconciliations were completed 1 to 82 days late.
- Four of 24 (17%) SB05 reconciliations were not reviewed by a supervisor or an independent person. In addition, one of four SB05 reconciliations did not indicate when the reconciliation was prepared.

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. The State Records Act (5 ILCS 160/9(1)) requires agencies to provide for effective controls over the creation, maintenance, and use of records in the conduct of current business. Further, the Statewide Accounting Management System (SAMS) (Procedure 25.40.20) requires the Department to perform a monthly reconciliation of each receipt account balance of the SB04 and notify the Comptroller of any irreconcilable differences within 60 days of month end. SAMS (Procedure 11.40.20) requires the SB01 issued by the Comptroller to be reconciled to the Department's expenditure records within 60 days each month to ensure the early detection and correction of errors. SAMS (Procedure 09.40.10) requires the Department to perform a monthly reconciliation of the SB05.

Department management indicated the lack of segregation of duties over processing of receipts and the reconciliation items were due to staffing shortages.

Failure to maintain proper segregation of duties may result in theft or misappropriation of assets, which may not be prevented or detected. Failure to timely reconcile monthly appropriations, cash receipts, and cash balances in accordance with SAMS could lead to unresolved differences between the Department and Comptroller records, inaccurate financial reporting, and undetected loss or theft. (Finding Code No. 2022-001, 2020-001)

**STATE OF ILLINOIS**  
**STATE ASSET FORFEITURE FUND**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls Over Receipts and Reconciliations) - Continued

**RECOMMENDATION**

We recommend the Department establish and document proper segregation of duties over the receipts process, establish internal controls to ensure receipts and expenditures are properly reconciled and records are timely corrected, and accurate documentation is maintained to support receipt activities and related reviews performed.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. Staffing shortages and turnover have been a significant challenge to the timeliness and accuracy of the Department’s reconciliations, as have ongoing system errors with the reports produced by the financial system, as noted in the response to findings on the 2022 Department compliance audit.

The Department has made progress in the timeliness of reconciliations between Fiscal Year 2021 and Fiscal Year 2022, however, turnover and system errors remain a barrier. The Department is developing a plan to provide additional support for reconciliations and will continue working with DoIT to address errors in the reports produced by the financial system.

Segregation of duties was established in the fall of 2020, but due to vacancies and high turnover, may not have been maintained, consistently. The Department is prioritizing the filling of vacancies to ensure proper segregation of duties can be maintained.

**STATE OF ILLINOIS**  
**STATE ASSET FORFEITURE FUND**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-002      **FINDING** (Failure to Comply with the Seizure and Forfeiture Reporting Act)

The Illinois State Police (Department) did not comply with the Seizure and Forfeiture Reporting Act (Act).

The Act (5 ILCS 810/10(d)), effective August 3, 2018, requires the Department to adopt rules to administer the asset forfeiture program, including the categories of authorized expenditures consistent with the statutory guidelines for each of the included forfeiture statutes, the use of forfeited funds, other expenditure requirements and the reporting of seizure and forfeiture information. However, 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.

The Act (5 ILCS 810/15) requires the Auditor General to conduct an audit of the State Asset Forfeiture Fund for compliance with the requirements of the Act. However, due to the lack of rules we were unable to test the disbursements to determine if they were made in accordance with the Act. Furthermore, we could not determine if the administrative costs charged to the fund were reasonable.

Department management indicated due to the complexities of all the forfeiture statutes and the impact on the public, significant time was needed to draft appropriate rules.

Failure to adopt the required rules is noncompliance with the Act, prevents the Auditor General from performing its statutory responsibility, and could result in inappropriate use of forfeiture funds. (Finding Code No. 2022-002, 2020-002)

**RECOMMENDATION**

We recommend the Department comply with the Act and adopt rules regarding the disbursement of forfeitures.

**DEPARTMENT RESPONSE**

The Department concurs with this audit finding. The Department began the process of revising the rules associated with 5 ILCS 810/10 in August 2021. The Department has now completed responses to questions received during public comment and returned them to the Joint Committee on Administrative Rules. While the rest of the process is outside the control of the Department, it is hoped that final rules will be published by early Fiscal Year 2024.

**STATE OF ILLINOIS  
STATE ASSET FORFEITURE FUND  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-003      **FINDING** (Noncompliance with the Seizure and Forfeiture Reporting Act)

The Illinois State Police (Department) was not in compliance with the Seizure and Forfeiture Reporting Act (Act).

During testing, we noted the Department’s information technology software and hardware was not upgraded in accordance with the Act. The Department funded the upgrade with existing forfeiture proceeds and not with a temporary levy against ongoing forfeiture proceeds.

The Act (5 ILCS 810/10(g)) states the Department of State Police shall, on or before January 1, 2019, establish and implement the reporting and public database requirements under this Act. In order to implement the reporting and public database requirements under this Act, the Department’s Asset Forfeiture Section requires a one-time upgrade of its information technology software and hardware. This one-time upgrade shall be funded by a temporary allocation of 5% of all forfeited currency and 5% of the auction proceeds from each forfeited asset.

Department management indicated the 5% ongoing levy was not considered necessary due to having existing asset forfeiture funds available.

Failure to upgrade the Department’s information technology system in the manner specified by the Act is noncompliance with the Act and resulted in the State incurring a larger share of the cost. (Finding Code No. 2022-003, 2020-003)

**RECOMMENDATION**

We recommend the Department comply with the Act by funding the information technology software and hardware with the appropriate funds, or seek legislative remedy to remove the requirement from the Act.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. A determination was made that, since the Department has forfeiture funds available in the State Asset Forfeiture Fund, there was no need to withhold 5% of all forfeited currency and auction proceeds. The Department supports a legislative fix to address this issue.

**STATE OF ILLINOIS**  
**STATE ASSET FORFEITURE FUND**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-004      **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 State’s 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 2021 and 2022 to determine compliance with the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70). We noted the following noncompliance:

- The Department did not timely approve 51 of 1,252 (4%) vouchers processed during the examination period, totaling \$63,852. We noted these late vouchers were approved between 1 and 129 days late.

The 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.

Department management stated the late approvals were due to a lack of sufficient staffing and oversight.

Failure to timely approve proper bills and approve vouchers represents noncompliance with the Code. (Finding Code No. 2022-004)

**RECOMMENDATION**

We recommend the Department approve proper bills within 30 days of receipt.

**DEPARTMENT RESPONSE**

The Department concurs with this finding. The Department has implemented a 30-day late report to identify where late approvals are occurring most frequently and take corrective action to reduce the occurrence of late approvals. The Department will continue to monitor late approvals to identify and address systemic issues and hold personnel accountable, where appropriate.

In addition, the Department is assessing staffing levels and training to ensure both are sufficient for the timely approval of vouchers.

**STATE OF ILLINOIS**  
**STATE ASSET FORFEITURE FUND**  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
**For the Two Years Ended June 30, 2022**

A. **Finding:** (Failure to Demonstrate the Completeness and Accuracy of the Report Components)

During the prior examination period, the Illinois State Police (Department) did not have adequate internal controls to demonstrate the schedules and components within the Department's Compliance *Examination Report* were complete and accurate.

During the current examination period, the schedules and components within the Department's Compliance *Examination report* were no longer required. (Finding Code No. 2020-004)