



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

**STATEWIDE 9-1-1 FUND AND WIRELESS
 CARRIER REIMBURSEMENT FUND**

**Limited Scope Compliance Examination
 For the Six Months Ended June 30, 2016**

Release Date: August 1, 2017

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 0							

INTRODUCTION

We conducted a limited scope compliance examination of the Statewide 9-1-1 Fund and Wireless Carrier Reimbursement Fund in accordance with the Emergency Telephone System Act (Act) (50 ILCS 750 et seq.). The activities conducted under the Act are recorded in two funds. The Statewide 9-1-1 Fund (Fund 612) is used for surcharges assessed under the Act and grants to emergency telephone system boards and qualified entities. The Wireless Carrier Reimbursement Fund (Fund 613) is used for the reimbursement of wireless carriers and administrative costs.

Effective January 1, 2016, the Act (50 ILCS 750/75) transferred all rights, functions, powers, and duties of the Illinois Commerce Commission as set forth in the Wireless Emergency Telephone Safety Act (50 ILCS 751) to the Illinois Department of State Police.

SYNOPSIS

- (16-01) The Department of State Police did not have adequate controls over cash receipts reconciliations.

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.

{Expenditures and Activity Measures are summarized on next page.}

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**INADEQUATE CONROLS OVER MONTHLY
RECONCILIATIONS**

The Department of State Police (Department) did not have adequate controls over cash receipt reconciliations.

Receipt reconciliations not performed

During testing, we noted the Department did not timely perform reconciliations between the Office of the State Comptroller's Monthly Revenue Status Report (SB04) and the Department's receipt records for the Wireless Carrier Reimbursement Fund (Fund 613). (Finding 1, page 11)

We recommended the Department implement controls to ensure cash receipt reconciliations are performed and reviewed in a timely manner, in accordance with SAMS.

Department agrees with auditors

Department management concurred with the finding and recommendation and stated they have worked with the Public Safety Shared Services Center to put in place the necessary policies for reconciling activity in the Fund 613.

ACCOUNTANT'S OPINION

The accountants conducted a limited scope compliance examination of the Statewide 9-1-1 Fund and Wireless Carrier Reimbursement Fund for the six months ended June 30, 2016, as required by the Emergency Telephone System Act (50 ILCS 750/50) and the Illinois State Auditing Act. The accountants stated the Illinois Commerce Commission and Department of State Police complied, in all material respects, with the requirements described in the report.

This limited scope compliance examination was conducted by West & Company, LLC.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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