

**STATE OF ILLINOIS
ILLINOIS STATE POLICE AND
ILLINOIS COMMERCE COMMISSION**

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

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

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



STATE OF ILLINOIS
ILLINOIS STATE POLICE AND ILLINOIS COMMERCE COMMISSION
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
 LIMITED SCOPE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2020

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STATE OF ILLINOIS
ILLINOIS STATE POLICE
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
For the Two Years Ended June 30, 2020

ILLINOIS STATE POLICE OFFICIALS

Director (10/30/19 - Present)	Mr. Brendan F. Kelly
Acting Director (01/21/19 – 10/29/19)	Mr. Brendan F. Kelly
Director (07/01/18 - 01/20/19)	Mr. Leo Schmitz
First Deputy Director (02/01/19 - Present)	Mr. Matt Davis
First Deputy Director (07/01/18 - 01/31/19)	Mr. Chad Peterson
Chief Financial Officer	Mr. Michael T. Yokley
Chief Legal Counsel (10/16/19 - Present)	Ms. Yvette Loizon
Chief Legal Counsel (07/01/18 - 10/15/19)	Mr. Matthew Rentschler
Chief Internal Auditor (11/01/20 – Present)	Ms. Denise K. Caldwell
Chief Internal Auditor (08/01/20 – 10/31/20)	Vacant
Chief Internal Auditor (07/01/18 – 07/31/20)	Mr. Brent Nolan

ILLINOIS STATE POLICE OFFICE

The Illinois State Police’s primary administrative office is located at:
801 South Seventh Street
Springfield, IL 62703

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

ILLINOIS COMMERCE COMMISSION OFFICIALS

Executive Director (3/16/21 - Present)	Mr. Michael Merchant
Executive Director (Interim) (2/16/21 - 3/15/21)	Mr. Jim Zolnieriek
Executive Director (11/16/19 - 2/15/21)	Ms. Christy George
Executive Director (Interim) (05/01/19 - 11/15/19)	Mr. Jim Zolnieriek
Executive Director (07/01/18 - 04/30/19)	Mr. Cholly Smith
Deputy Executive Director (09/14/19 - Present)	Vacant
Deputy Executive Director (07/01/18 - 09/13/19)	Mr. Steven Matrisch
Chief Fiscal Officer and Director of Administrative Services (11/16/18 - Present)	Ms. Kiersten Neswick
Director of Administrative Services (07/01/18 - 11/15/18)	Ms. Jane Fields
Assistant Director of Administrative Services (11/26/18 - Present)	Mr. John Klint
Fiscal Manager (12/16/19 - Present)	Ms. Deborah Stoneburner
Fiscal Manager (07/01/18 - 12/31/19)	Ms. Sue McCormick
General Counsel (09/16/18 - Present)	Mr. Phil Kosanovich
General Counsel (07/01/18 - 09/15/18)	Mr. Jay Hines-Shah
Chief Internal Auditor	Mr. Aaron Rife

ILLINOIS COMMERCE COMMISSION OFFICER

Chairman (04/15/19 - Present)	Ms. Carrie Zalewski
Chairman (07/01/18 - 04/14/19)	Mr. Brien Sheahan

ILLINOIS COMMERCE COMMISSION MEMBERS

Commissioner	Mr. D. Ethan Kimbrel
Commissioner	Ms. Sadzi Oliva
Commissioner (04/08/19 - Present)	Ms. Maria Bocanegra
Commissioner (2/5/19 - 4/7/19)	Vacant
Commissioner (Acting) (01/19/18 - 02/04/19)	Ms. Anastasia Palivos
Commissioner (01/31/20 - Present)	Mr. Michael Carrigan
Commissioner (4/15/19 - 1/30/20)	Vacant
Commissioner (3/29/19 - 4/14/19)	Ms. Carrie Zalewski
Commissioner (3/23/19 - 3/28/19)	Vacant
Commissioner (07/01/17 - 03/22/19)	Mr. John Rosales

ILLINOIS COMMERCE COMMISSION OFFICES

The Illinois Commerce Commission's primary administrative offices are located at:

527 East Capitol Avenue
Springfield, Illinois 62701

160 North LaSalle Street
Suite C-800
Chicago, Illinois 60601



ILLINOIS STATE POLICE
Office of the Director

JB Pritzker
Governor

Brendan F. Kelly
Director

MANAGEMENT ASSERTION LETTER

March 22, 2021

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 Statewide 9-1-1 Fund (Fund 612) and the Wireless Carrier Reimbursement Fund (Fund 613). We have performed an evaluation of the Department's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the Department has materially complied with the specified requirements listed below.

- A. The Department has obligated, expended, received, and used public funds of Fund 612 and Fund 613 in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law, including the Emergency Telephone System Act (ETSA).
- 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 Fund 612 and Fund 613 in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including ETSA, 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 ETSA and the State uniform accounting system, in its financial and fiscal operations.
- D. Revenues and receipts collected by the Department for Fund 612 and Fund 613 are in accordance with applicable laws and regulations, including ETSA, and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

West & Company
March 22, 2021

- E. Administrative costs charged to Fund 612 and Fund 613 are reasonable, documented, and in accordance with applicable laws and regulations, including ETSA.
- F. The Department has maintained up-to-date documentation on the status of the implementation of 9-1-1 service and Next Generation 9-1-1 service across the State.

Yours truly,

Illinois State Police

SIGNED ORIGINAL ON FILE

Brendan F. Kelly, Director

SIGNED ORIGINAL ON FILE

Michael T. Yokley, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Yvette Loizon, Chief Legal Counsel



ILLINOIS COMMERCE COMMISSION

MANAGEMENT ASSERTION LETTER

March 22, 2021

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 Commerce Commission (Commission). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements, for transactions within the Wireless Carrier Reimbursement Fund (Fund 613). We have performed an evaluation of the Commission's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the Commission has materially complied with the specified requirements listed below.

- A. The Commission has obligated, expended, received, and used public funds of Fund 613 in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law, including the Emergency Telephone System Act (ETSA).
- B. The Commission has obligated, expended, received, and used public funds of Fund 613 in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including ETSA, upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including ETSA and the State uniform accounting system, in its financial and fiscal operations.
- D. Administrative costs charged to Fund 613 are reasonable, documented, and in accordance with applicable laws and regulations, including ETSA.

Yours truly,

Illinois Commerce Commission

SIGNED ORIGINAL ON FILE

Michael Merchant, Executive Director

SIGNED ORIGINAL ON FILE

Kiersten Neswick, Chief Fiscal Officer and Director of Administrative Services

SIGNED ORIGINAL ON FILE

Phil Kosanovich, General Counsel

STATE OF ILLINOIS
ILLINOIS STATE POLICE
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
 LIMITED SCOPE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

The limited scope compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards*, the Emergency Telephone System Act, and 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 for the responsibilities of the Illinois State Police within the Statewide 9-1-1 Fund and the Wireless Carrier Reimbursement Fund does not contain scope limitations or 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	2	1
Repeated findings	1	1
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	12	2018/2016	Inadequate Controls Over Receipts and Reconciliations	Material Weakness and Material Noncompliance
2020-002	15	New	Failure to Demonstrate the Completeness and Accuracy of the Report Components	Material Weakness and Material Noncompliance

STATE OF ILLINOIS
ILLINOIS STATE POLICE
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with the State of Illinois, Illinois State Police personnel at an exit conference on March 11, 2021.

Attending were:

Illinois State Police

Mr. Matt Davis, First Deputy Director
Mr. Michael Yokley, Chief Financial Officer

Office of the Auditor General

Ms. Kathy Lovejoy, Principal of IS Audits

West & Company, LLC – Special Assistant Auditors

Ms. Janice Romack, Partner
Mr. Michael Lawler, Manager
Mr. Brandon Craycroft, Supervisor

The responses to the recommendations were provided by Mr. Michael Yokley, Chief Financial Officer, in a correspondence dated March 18, 2021.



919 East Harris Avenue
Greenville, Illinois 62246

(618) 664-4848
www.westcpa.com

**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 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 Statewide 9-1-1 Fund (Fund 612) and the Wireless Carrier Reimbursement Fund (Fund 613) during the two years ended June 30, 2020. 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 Fund 612 and Fund 613 in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law, including the Emergency Telephone System Act (ETSA).
- B. The Department has obligated, expended, received, and used public funds of Fund 612 and Fund 613 in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including ETSA, upon such obligation, expenditure, receipt, or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including ETSA and the State uniform accounting system, in its financial and fiscal operations.
- D. Revenues and receipts collected by the Department for Fund 612 and Fund 613 are in accordance with applicable laws and regulations, including ETSA, and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Administrative costs charged to Fund 612 and Fund 613 are reasonable, documented, and in accordance with applicable laws and regulations, including ETSA.
- F. The Department has maintained up-to-date documentation on the status of the implementation of 9-1-1 service and Next Generation 9-1-1 service across the State.

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, ETSA, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, ETSA, 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.

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, 2020. First, as described in the accompanying Schedule of Findings as item 2020-001, the Department had not obligated, expended, received, and used public funds of Fund 612 and Fund 613 in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including ETSA, upon such obligation, expenditure, receipt, or use. Second, as described in the accompanying Schedule of Findings as item 2020-001, the Department had not complied, in all material respects, with applicable laws and regulations, including ETSA and the State uniform accounting system, in its financial and fiscal operations. Finally, as described in the accompanying Schedule of Findings as items 2020-001 and 2020-002, the Department had not ensured revenues and receipts collected by the Department for Fund 612 and Fund 613 were in accordance with applicable laws and regulations, including ETSA, and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law.

In our opinion, except for the material deviations from the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2020, 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.

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 a 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 2020-001 and 2020-002, 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.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Department's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the shared responsibility of Department management and the Illinois Commerce Commission's management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 4 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

Greenville, Illinois
March 22, 2021

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

2020-001 **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 2019 and 2020 for the Statewide 9-1-1 Fund (Fund 612) and the Wireless Carrier Reimbursement Fund (Fund 613) 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 2019 or Fiscal Year 2020.

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.

Additionally, 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 cash reconciliations

During testing of Fiscal Year 2020 and 2019 reconciliations between the Office of the Comptroller's records and the Department's records for Fund 612 and Fund 613, we noted:

- Monthly Revenue Status Report (SB04) reconciliations for one of 24 (4%) months were not performed within 60 days following the end of the month. The SB04 reconciliation was completed 25 days late. Additionally, year-to-date SB04 reconciliations for Fiscal Years ended June 30, 2020 and 2019 contained unexplained reconciliation discrepancies totaling a net amount of \$14,085,173 and \$1,799,874 for Fund 612, and \$17,224 and \$88,971 for Fund 613, respectively.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

2020-001 **FINDING** (Inadequate Controls Over Receipts and Reconciliations) – Continued

- SB04 reconciliations for Fiscal Year 2020 were not reconciled by receipt account; whereby each Fund was reconciled in total.

- SB04 reconciliations for Fiscal Years 2020 and 2019 were not reviewed by an independent person.

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. Also, SAMS (Procedure 25.40.20) requires the Department to perform a monthly reconciliation of each receipt account balance of the SB04 within 60 days of each month and notify the Comptroller of any irreconcilable differences.

Department management indicated the lack of segregation of duties over processing of receipts was due to staffing shortages. Department management also indicated the untimely reconciliation was due to competing priorities and they were unaware of the requirement to complete SB04 reconciliations by each receipt account.

Failure to maintain proper segregation of duties may result in theft or misappropriation of assets which may not be prevented or detected. Lack of controls over the preparation and review of receipts may lead to inaccurate Department’s records and the submission of inaccurate financial information to the Office of the Comptroller. In addition, failure to timely reconcile monthly cash receipts in accordance with SAMS could lead to unresolved differences between the Department and Office of the Comptroller’s records, inaccurate financial reporting, and undetected loss or theft. (Finding Code No. 2020-001, 2018-001, 2016-001)

RECOMMENDATION

We recommend the Department establish proper segregation of duties over the receipts process, perform supervisory review over all reporting and transaction processing, strengthen procedures to properly reconcile receipts, and maintain accurate documentation to support receipt activities and related reviews performed.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

2020-001 **FINDING** (Inadequate Controls Over Receipts and Reconciliations) - Continued

DEPARTMENT RESPONSE

The Department concurs procedures are necessary for proper segregation of duties, reconciliations and documentation. Procedures have been implemented segregating the duties of opening checks, logging checks and making deposits. Furthermore, the Department has been diligently working to ensure the reconciliations have proper supporting documentation. The legacy receipts system had issues that were not able to be resolved effective January 2018 which remained unresolved at December 2019 when data was converted to ERP. Unfortunately, this resulted in inaccurate data in the conversion. Staff has been diligently working on cleaning up the FY18, FY19 and FY20 issues to obtain correct figures which should have been used for the ERP conversion. FY21 reconciliations are monitored with issues being resolved in a timely manner.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

2020-002 **FINDING** (Failure to Demonstrate the Completeness and Accuracy of the Report Components)

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

Due to changes in independence requirements effective June 30, 2020, the Office of the Auditor General (OAG) now requires auditees, without auditor assistance, to prepare the report components comprising the Supplementary Information for State Compliance Purposes usually found within the OAG's compliance reports. To help facilitate this change, the OAG published guidance on its website for auditees to follow in preparing these report components. While we do not express an opinion, a conclusion, or provide any assurance on these report components, we read them to identify potential errors based on our knowledge of the auditee and, where possible, compare or reconcile the information to the auditee's records examined during the compliance examination. If we identify any potential errors, we bring the matter to the attention of the auditee's management to, ideally, either correct the error or demonstrate why the disclosure is complete and accurate.

During the course of this examination, we noted the Department's internal controls were inadequate to both (1) prepare the report components and (2) demonstrate the report components Department management prepared were complete and accurate. Specifically, we noted the following:

- The *Comparative Schedule of Cash Receipts and Deposits into the State Treasury* was prepared by Department management from their own records. However, our review of the *Schedule*, noted differences between the Department and the Office of the Comptroller's records. Consequently, the related *Analysis of Significant Variations in Receipts* were also unable to be properly completed.

As a result of these deficiencies, these report components were excluded from the Department's *Compliance Examination Report*.

Good internal controls over compliance facilitate the preparation of complete and accurate report components and allow for the resolution, where necessary, of any potential errors presented to management by independent accountants examining the Department.

Department management indicated they have experienced difficulties in completing the Report Components for two primary reasons. This is the first time they have been required to complete the schedules and lack expertise in doing so.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF FINDINGS – STATE COMPLIANCE
For the Two Years Ended June 30, 2020

2020-002 **FINDING** (Failure to Demonstrate the Completeness and Accuracy of the Report Components)

Additionally the Department is still learning how to pull required information from their new financial system.

Compliance examinations stress the fundamentals of governmental accountability, including providing transparency about the Department’s fiscal and administrative controls and whether the Department’s resource utilization was efficient, effective, and in compliance with applicable law. Failure to prepare accurate and complete report components hinders the ability of users of the Department’s *Compliance Examination Report* to obtain additional analysis of the Department’s operations. (Finding Code No. 2020-002)

RECOMMENDATION

We recommend the Department implement controls to ensure report components are accurately and completely prepared in future compliance examinations.

DEPARTMENT RESPONSE

The Department concurs that report components should be accurately prepared for future compliance examinations.

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION
WIRELESS CARRIER REIMBURSEMENT FUND
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

The limited scope compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards*, the Emergency Telephone System Act, and 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 for the responsibilities of the Illinois Commerce Commission within the Wireless Carrier Reimbursement Fund does not contain scope limitations or disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

EXIT CONFERENCE

The State of Illinois, Illinois Commerce Commission waived an exit conference in a correspondence from Kiersten Neswick, Chief Fiscal Officer and Director of Administrative Services, on March 4, 2021.



919 East Harris Avenue
Greenville, Illinois 62246

(618) 664-4848
www.westcpa.com

**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

and

Governing Board
State of Illinois, Illinois Commerce Commission

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Commerce Commission (Commission) 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 Wireless Carrier Reimbursement Fund (Fund 613) during the two years ended June 30, 2020. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Commission has obligated, expended, received, and used public funds of Fund 613 in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law, including the Emergency Telephone System Act (ETSA).
- B. The Commission has obligated, expended, received, and used public funds of Fund 613 in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law, including ETSA, upon such obligation, expenditure, receipt, or use.
- C. The Commission has complied, in all material respects, with applicable laws and regulations, including ETSA and the State uniform accounting system, in its financial and fiscal operations.
- D. Administrative costs charged to Fund 613 are reasonable, documented, and in accordance with applicable laws and regulations, including ETSA.

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, ETSA, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, ETSA, the Act, and the

Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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 opinion.

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

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2020, in all material respects.

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.

Internal Control Over Compliance

Management of the Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Commission's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes

of additional analysis. Such information is the shared responsibility of Commission management and the Illinois State Police's management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 4 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

Greenville, Illinois
March 22, 2021

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020
 For the Fifteen Months Ended September 30, 2020

SCHEDULE 1

Public Acts 101-0007	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
<u>APPROPRIATED FUNDS</u>					
STATEWIDE 9-1-1 FUND - 612					
Illinois State Police					
Cost pursuant to the Emergency Telephone Act	\$215,000,000	\$161,786,680	\$32,654,813	\$194,441,493	\$20,558,507
WIRELESS CARRIER REIMBURSEMENT FUND - 613					
Illinois Commerce Commission					
Reimbursement of Wireless Carrier and Administrative Costs	\$3,500,000	\$843,605	\$231,383	\$1,074,988	\$2,425,012
GRAND TOTAL – ALL FUNDS	\$218,500,000	\$162,630,285	\$32,886,196	\$195,516,481	\$22,983,519

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department's and the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

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

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2019
 For the Sixteen Months Ended October 31, 2019

SCHEDULE 2

Public Acts 101-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
<u>APPROPRIATED FUNDS</u>					
STATEWIDE 9-1-1 FUND - 612					
Illinois State Police Cost pursuant to the Emergency Telephone Act	\$215,000,000	\$173,089,261	\$32,255,240	\$205,344,501	\$9,655,499
WIRELESS CARRIER REIMBURSEMENT FUND - 613					
Illinois Commerce Commission Reimbursement of Wireless Carrier and Administrative Costs	\$3,500,000	\$767,129	\$832,634	\$1,599,763	\$1,900,237
GRAND TOTAL – ALL FUNDS	\$218,500,000	\$173,856,390	\$33,087,874	\$206,944,264	\$11,555,736

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department's and Commission's records and have been reconciled to the State Comptroller's records as of October 31, 2019.

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

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>APPROPRIATED FUNDS</u>			
Statewide 9-1-1 – Fund 612			
Illinois State Police			
Expenditure Authority	\$ 215,000,000	\$ 215,000,000	\$ 140,000,000
Expenditures			
Costs pursuant to the Emergency Telephone Act	\$ 194,441,493	\$ 205,344,501	\$ 138,660,491
Total Expenditures	\$ 194,441,493	\$ 205,344,501	\$ 138,660,491
Balances Lapsed	\$ 20,558,507	\$ 9,655,499	\$ 1,339,509
Wireless Carrier Reimbursement – Fund 613			
Illinois Commerce Commission			
Expenditure Authority	\$ 3,500,000	\$ 3,500,000	\$ 5,000,000
Expenditures			
Reimbursement of wireless carrier and administrative costs	\$ 1,074,988	\$ 1,599,763	\$ 1,673,150
Total Expenditures	\$ 1,074,988	\$ 1,599,763	\$ 1,673,150
Balances Lapsed	\$ 2,425,012	\$ 1,900,237	\$ 3,326,850

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>GRAND TOTAL – ALL FUNDS</u>			
Expenditure Authority	\$ 218,500,000	\$ 218,500,000	\$ 145,000,000
Total Expenditures	\$ 195,516,481	\$ 206,944,264	\$ 140,333,641
Balances Lapsed	\$ 22,983,519	\$ 11,555,736	\$ 4,666,359

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department’s and the Commission’s records have been reconciled to the State Comptroller’s records as of September 30, 2020, and October 31, 2019.

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

STATE OF ILLINOIS
**STATEWIDE 9-1-1 FUND AND
WIRELESS CARRIER REIMBURSEMENT FUND**
**COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY**

SCHEDULE 4

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>EXPENDITURE STATISTICS</u>			
All State Treasury Funds			
Total Operations Expenditures:	\$ 14,180,150	\$ 13,558,107	\$ 12,866,329
Percentage of Total Expenditures:	7.3%	6.6%	9.2%
Personal Services	656,490	672,174	592,316
Other Payroll Costs	523,936	536,837	451,062
All Other Operating Expenditures	12,999,724	12,349,096	11,822,951
Total Awards and Grants Expenditures:	\$ 181,336,331	\$ 193,284,674	\$ 127,466,912
Percentage of Total Expenditures:	92.7%	93.4%	90.8%
Total Refund Expenditures:	\$ -	\$ 101,483	\$ 400
Percentage of Total Expenditures:	0.0%	0.0%	0.0%
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 195,516,481</u>	<u>\$ 206,944,264</u>	<u>\$ 140,333,641</u>

Note 1: Expenditures were obtained from the Department's and the Commission's records and have been reconciled to the State Comptroller's records as of September 30, 2020 and October 31, 2019.

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

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
COMPARATIVE SCHEDULE OF RECEIPTS, DISBURSEMENTS
AND FUND BALANCES (CASH BASIS)

SCHEDULE 5

For the Two Years Ended June, 30

	FISCAL YEAR	
	2020	2019
<u>STATEWIDE 9-1-1 FUND - 612</u>		
Cash balance as of July 1,	\$ 40,335,732	\$ 22,595,539
Receipts:		
Carrier deposits		
Pre-paid deposits (IDOR)	10,132,109	10,268,269
9-1-1 surcharge deposits	181,521,300	191,798,534
Penalties	71,889	58,839
Transfer in from Fund 613	1,050,772	1,784,974
Total receipts	192,776,070	203,910,616
Disbursements:		
Administration, 9-1-1 administrator, and Advisory		
Board expenses	2,603,407	2,876,888
Disbursements under Emergency Telephone		
Systems Act to 9-1-1 authorities	179,794,328	171,149,605
Prepaid administration charge (IDOR)	205,120	206,365
9-1-1 network disbursements	12,221,184	11,937,565
Total disbursements	194,824,039	186,170,423
Cash balance as of June 30,	\$ 38,287,763	\$ 40,335,732

Note 1: This schedule was prepared from the State Comptroller's records, which have been reconciled to the Department's records. This schedule was prepared on the cash basis to include all transactions between July 1 and June 30 for Fiscal Year 2020 and 2019. Therefore, Fiscal Year 2020 and 2019 lapse expenditures processed by the Comptroller from Fund 612 of \$32,654,813 and \$32,255,240 have been excluded.

	FISCAL YEAR	
	2020	2019
<u>WIRELESS CARRIER REIMBURSEMENT FUND - 613</u>		
Cash balance as of July 1,	\$ 1,846,839	\$ 1,886,669
Receipts:		
Carrier deposits		
9-1-1 surcharge deposits	1,655,390	2,613,968
Total receipts	1,655,390	2,613,968
Disbursements:		
Reimbursement of wireless carriers and		
administrative cost	1,676,238	868,824
Transfers to Fund 612	1,050,772	1,784,974
Total disbursements	2,727,010	2,653,798
Cash balance as of June 30,	\$ 775,219	\$ 1,846,839

Note 1: This schedule was prepared from the State Comptroller's records, which have been reconciled to the Department's and the Commission's records. This schedule was prepared on the cash basis to include all transactions between July 1 and June 30 for Fiscal Year 2020 and 2019. Therefore, Fiscal Year 2020 and 2019 lapse expenditures processed by the Comptroller from Fund 613 of \$231,383 and \$832,634 have been excluded.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Functions

Effective January 1, 2016, the Wireless Emergency Telephone Safety Act (Act) (50 ILCS 751 et seq.) was repealed and the Emergency Telephone Safety Act (50 ILCS 750 et seq) was enacted to create the Office of the Statewide 9-1-1 Administrator (Office) with the Illinois State Police (Department). The Office is responsible for developing, implementing and overseeing a uniform Statewide 9-1-1 system for all areas outside of municipalities having a population over 500,000.

The Illinois Commerce Commission (Commission) was responsible for administering the Wireless Service Emergency and the Act (50 ILCS 751/1 et seq.) through December 31, 2015. The purpose of the Act was “to promote the use of wireless 9-1-1 and wireless enhanced 9-1-1 (E9-1-1) service in order to save lives and protect the property of the citizens of the State of Illinois.”

Effective January 1, 2016, the Department is responsible for functions related to the Statewide 9-1-1 Fund (Fund 612) that was previously named the Wireless Service Emergency Fund and the Commission remains responsible for payments from the Wireless Carrier Reimbursement Fund (Fund 613).

The Auditor General is required to conduct as a part of its bi-annual audit, an annual audit of Fund 612 and Fund 613 for compliance with the requirements of the Act. The audit shall include, but not be limited to, the following determinations:

- A. Whether detailed record of all receipts and the disbursement from Fund 612 and Fund 613 are being maintained.
- B. Whether administrative costs charged to the funds are adequately documented and are reasonable.
- C. Whether the procedures for making disbursements and grants and providing reimbursements in accordance with the Act are adequate.
- D. The status of the implementation of statewide 9-1-1 service and Next Generation 9-1-1 service in Illinois.

Planning

The Division of the Office of the Statewide 9-1-1 Administrator is continually focusing on process improvements as it pertains to the review of consolidation and modification plans, paying network costs and applying penalties and processing grant applications.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Significant Challenges

We have grappled with the effects of the COVID-19 pandemic on the public safety community and the citizens they serve. As the COVID-19 pandemic unfolded across the State and throughout the country, telecommunicators and first responders continued to work diligently to ensure needed resources were available to those who were impacted by COVID-19. The financial implications of the COVID-19 pandemic on the 9-1-1 community are still being identified. Of particular concern is legislation to renew the Emergency Telephone System Act which sunsets on December 31, 2021, the need to extend the deadline for implementation of the NG9-1-1 System beyond July 1, 2021, as well as continued sustainable funding for the 9-1-1 community statewide.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

Wireless Carrier Reimbursement Fund – 613

Illinois Commerce Commission

Reimbursement of Wireless Carrier and Administrative Cost

The decrease of \$524,775 or 33% from Fiscal Year 2019 to Fiscal Year 2020 was due to timing of national carrier reimbursement requests being processed.

Fiscal Year 2019 Compared to Fiscal Year 2018

Statewide 9-1-1 Fund – 612

Illinois State Police

Cost Pursuant of the Emergency Telephone Act

The increase of \$66,684,010 or 48% from Fiscal Year 2018 to Fiscal Year 2019 was due to legislative change to increase funds received which resulted in additional expenditures allocated to this fund.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

Wireless Carrier Reimbursement Fund – 613

Illinois Commerce Commission

Reimbursement of Wireless Carrier and Administrative Cost

Significant lapse period spending was due to the April through June quarter's reimbursements were paid during lapse period Fiscal Year 2020.

Fiscal Year 2019

Wireless Carrier Reimbursement Fund – 613

Illinois Commerce Commission

Reimbursement of Wireless Carrier and Administrative Cost

Significant lapse period spending was due to the January through March and April through June quarter's reimbursement being paid during lapse period Fiscal Year 2019.

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND E9-1-1 SYSTEMS

For the Fiscal Year Ended June 30, 2020

(NOT EXAMINED)

Wireless 9-1-1 systems report annually to the Illinois 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 Communication 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/E9-1-1 System – Continued</u>	<u>Phase¹</u>
Adams County 9-1-1	2
Berwyn	2
Bond County 9-1-1	2
Boone County ETSB	2
Brown County ETSB	2
Bureau County E9-1-1	2
CalComm Regional Joint ESTB(Calumet Park, Midlothian, Posen,Sauk Village, Markham (11/18), Robbins)	2
Calumet City ETSB	2
Carroll County ETSB	2
Cass County E9-1-1	2
Cencom E9-1-1(Hainesville, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake Park, Antioch, Barrington)	2
Central Dispatch JETSB(Burnham, Dolton, Lynwood)	2
CERCCC (Consol. Emergency Response Center of Cook County -Cicero, Stickney)	2
Champaign County 9-1-1	2
Chicago Heights 9-1-1	2
Chicago OEMC	2
Christian/Shelby County 9-1-1	2
Clark County E9-1-1	2
Clay County 9-1-1	2

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND E9-1-1 SYSTEMS

For the Fiscal Year Ended June 30, 2020

(NOT EXAMINED)

<u>Wireless 9-1-1/E9-1-1 System – Continued</u>	<u>Phase¹</u>
Clinton County 9-1-1	2
Coles County/Moultrie County ETSB	2
Cook County (Berkeley, Blue Island, Dixmoor, Ford Heights, Golf, Harvey, Hometown, Northlake, Phoenix, Lyons, Merrionette Park, Indian Head Park, Palos Park, and unincorporated areas)	2
Crawford County ETSB	2
Cumberland County E9-1-1	2
Deerfield United (Deerfield, Bannockburn, Lincolnshire)	2
DeKalb County ETSB	2
Des Plaines Valley JETSB (Summit, Bedford Park, Hickory Hills)	2
DeWitt County 9-1-1	2
Douglas County 9-1-1	2
DuPage County 9-1-1	2
E-COM (Country Club Hills, Flossmoor, Glenwood, Homewood, Riverdale, S. Holland, Hazel Crest, E Hazel Crest, Thornton)	2
Edgar County 9-1-1	2
Edwards County 9-1-1	2
Effingham County ETSB	2
Eisenhower ETSB (Broadview, Maywood)	2
Elgin	2
Evanston 9-1-1	2
Fayette County ETSB	2
Ford County ETSB	2
Forest View ETSB	1
Fox Lake - FoxComm	2
Franklin County ETSB	2
Fulton County ETSB	2
Glenview JETSB (Glenview, Grayslake, Highland Park, Highwood, Lake Bluff, Lake Forest, Morton Grove, Niles, Glencoe, Kenilworth, Northfield, Winnetka)	2
Grundy County ETSB	2
Hamilton County ETSB	2
Hancock County 9-1-1	2
Henry County ETSB	2
Hillside 9-1-1	2

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND E9-1-1 SYSTEMS

For the Fiscal Year Ended June 30, 2020

(NOT EXAMINED)

<u>Wireless 9-1-1/E9-1-1 System – Continued</u>	<u>Phase¹</u>
Iroquois County 9-1-1	2
Jackson County 9-1-1	2
Jasper County 9-1-1	2
Jefferson County ETSB	2
Jersey County 9-1-1	2
JoDaviess County ETSB	2
Johnson County JETSB	2
Joint Central Lake County ETSB (Mundelein, Wintrop Harbor, North Chicago)	2
Justice E9-1-1 (Willow Springs)	2
Kane County 9-1-1 (South Elgin)	2
Kankakee County 9-1-1	2
Kendall County 9-1-1	2
Knox County ETSB	2
Lake County E9-1-1 (Park City)	2
Lansing	2
LaSalle County JETSB(LaSalle County, City of LaSalle, Marseilles,Mendota, Oglesby, Ottawa, Peru)	2
Lawrence County	2
Lee County	2
Logan County ETSB	2
Lyons Township Area Communications Center(LaGrange, LaGrange Park, WesternSprings, Countryside)	2
Macon County ETSB	2
Macoupin County 9-1-1	2
Madison County ETSB	2
Marion County ETSB	2
Marshall County ETSB	2
Mason County ETSB	2
Massac County ETSB	2
McDonough/Schuyler County JETSB	2
McHenry County ETSB	2
McLean County ETSB	2
Menard County 9-1-1	2
Mercer County E9-1-1	2
Monroe County 9-1-1	2

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND E9-1-1 SYSTEMS

For the Fiscal Year Ended June 30, 2020

(NOT EXAMINED)

<u>Wireless 9-1-1/E9-1-1 System – Continued</u>	<u>Phase¹</u>
Municipal Consolidated Dispatch (Harwood Heights, Norridge, Schiller Park)	2
Naperville 9-1-1 (Aurora, North Aurora)	2
Northbrook	2
NorthEast Lake County Consolidated ETSB (Gurnee, Zion)	2
Northwest Central Dispatch (Arlington Heights, Palatine, Prospect Heights, Buffalo Grove, Elk Grove Village, Mt. Prospect, Hoffman Estates, Streamwood, Schaumburg, Inverness, Rolling Meadows)	2
Oak Forest	2
Oak Lawn Regional Emergency Communications (Evergreen Park, Burbank, Bridgeview, Hodgkins, Alsip)	2
Ogle County ETSB	2
Orland Joint ETSB (Orland Park, Orland Hills)	2
Peoria County ETSB	2
Perry County 9-1-1	2
Piatt County ETSB	2
Pike County 9-1-1	2
Proviso-Leyden JETSB (Bellwood, Franklin Park, Melrose Park, River Grove, Stone Park, Rosemont, Westchester)	2
Pulaski County E9-1-1	2
Putnam County 9-1-1	2
QuadCom (East Dundee, West Dundee, Sleepy Hollow, Carpentersville, South Barrington, Barrington Hills)	2
Randolph County E9-1-1	2
Richland County ETSB	2
Rock Island County ETSB	2
Saline/Gallatin County JETSB	2
Sangamon County ETSB	2
Scott County ETSB	2
Skokie Combined Communications (Skokie, Lincolnwood)	2
SouthCom 9-1-1 (Matteson, Richton Park, Olympia Fields, Park Forest)	2
Southwest Central 9-1-1 (Chicago Ridge, Lemont, Palos Heights, Palos Hills, Worth, Crestwood)	2
St. Clair County ETSB	2
Stephenson County ETSB	2
Tazewell County ETSB	2

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
STATUS OF IMPLEMENTATION OF WIRELESS 9-1-1 AND E9-1-1 SYSTEMS

For the Fiscal Year Ended June 30, 2020

(NOT EXAMINED)

<u>Wireless 9-1-1/E9-1-1 System – Continued</u>	<u>Phase¹</u>
Tinley Park	2
Union/Alexander County JETSB	2
Vermilion County ETSB	2
Vermilion Valley Regional ETSB (Livingston County, Streator)	2
Vernon Hills Communications Center (Vernon Hills, Libertyville)	2
Wabash County ETSB	2
Warren County 9-1-1	2
Washington County 9-1-1	2
Waukegan 9-1-1	2
Wayne County E9-1-1	2
West Central Consolidated Communications (Brookfield, North Riverside, Riverside, McCook)	2
West Central Joint ETSB (Morgan, Calhoun, Greene Counties)	2
West Suburban Consolidated Dispatch Center (Elmwood Park, Forest Park, Oak Park, Park Ridge, River Forest)	2
Wheeling/Des Plaines JETSB	2
White County 9-1-1	2
Whiteside County	2
Will County (South Chicago Heights)	2
Williamson County	2
Wilmette	2
Winnebago County	2
Woodford County ETSB	2

¹Status of implementation reported on the annual report due January 31, 2020.

	<u>Total</u>
Phase 0	0
Phase 1	1
Phase 2	131
NR	<u>0</u>
Total Wireless 9-1-1 Systems	<u>132</u>

STATE OF ILLINOIS
STATEWIDE 9-1-1 FUND AND WIRELESS CARRIER REIMBURSEMENT FUND
SCHEDULE OF PROVIDER DISBURSEMENTS FROM
THE STATEWIDE 9-1-1 FUND (FUND 612)

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name</u>	<u>2020</u>	<u>2019</u>
Alexanander County	\$ 49,508	\$ -
Berwyn	770,432	791,853
Bond County	268,965	268,217
Boone County	737,591	745,745
Brown County	153,334	172,989
Bureau County	629,075	633,888
Calcom ETSB / Calumet Park	75,803	61,613
Calcom ETSB / Markham	98,119	147,635
Calcom ETSB / Midlothian	214,797	275,891
Calcom ETSB / Posen	73,396	74,594
Calcom ETSB / Sauk Village	94,784	99,812
Calumet City 911 ETSB	428,491	443,386
Carroll County ETSB	328,138	329,220
Cass County ETSB	234,444	234,592
Cencom Joint ETSB	979,222	997,380
Central Dispatch JETSB	124,736	194,742
Cerc 911/ Cicero	936,727	1,092,031
Cerc 911 / Stickney	78,039	119,555
Champaign Cnty Metcad 911	2,912,390	2,922,815
Chicago Heights 911	458,932	479,892
Christian County 911	867,210	856,523
Clark County 911	359,026	359,153
Clay County E911	296,000	297,718
Clinton County ETSB	633,404	635,374
Coles County / Moultrie	170,013	169,917
Coles County ETSB	962,814	955,005
Cook County / Indian Head Park	-	102,801
Cook County ETSB	4,568,072	3,855,593
Cook County ETSB/Berkeley	98,704	104,571
Cook County ETSB/Blue Islan	304,890	308,676
Cook County ETSB/Hometwon	-	33,423
Cook County ETSB/Lyons	116,354	177,690
Cook County ETSB/Merrionette Park	114,702	17,010
Crawford County ETSB	345,438	350,593

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For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name (Continued)</u>	<u>2020</u>	<u>2019</u>
Cumberland County 911	208,857	209,219
Deerfield CETS-B-Deerfield	658,348	663,254
Deerfield CETS-B-Lincolnshire	-	271,654
Dekalb 911	1,387,044	1,419,574
Des Plaines Valley Joint ETSB	694,214	689,470
Dewitt County 911	287,267	288,842
Douglas County 911	334,987	336,358
Dupage County ETSB 911	14,421,195	14,655,566
ECOM Dispatch - Country Club Hills	247,113	254,118
ECOM Dispatch - East Hazel Crest	22,310	22,587
ECOM Dispatch - Flossmoor	477,494	480,516
ECOM Dispatch - Glenwood	109,745	110,947
ECOM Dispatch - Homewood	277,947	296,342
ECOM Dispatch - South Holland	310,910	324,458
ECOM Dispatch - Thornton	35,368	35,631
ECOM Dispatch - Village of Hazel Crest	159,690	162,177
ECOM Dispatch -Riverdale	192,562	151,582
Edgar County 911	331,955	332,319
Edwards County E911 System	133,647	134,454
Effingham County 911	864,780	865,434
Eisenhower ETSB - Maywood	34,645	177,171
Eisenhower ETSB-Broadview	198,167	203,792
Elgin ETSB	1,499,935	1,539,674
Evanston ETSB	1,459,904	1,475,222
Fayette County 911	495,693	498,352
Ford County ETSB	251,135	253,798
Forest View ETSB	11,072	11,072
Fox Lake 911	187,082	192,144
Franklin County 911	524,499	525,681
Fulton County ETSB	641,559	642,710
Gallatin County E-911	106,665	-
Glenview Joint Glencoe	211,683	215,865
Glenview Joint Kenilworth	84,577	85,798
Glenview Joint Northfield	259,947	264,768

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For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name (Continued)</u>	<u>2020</u>	<u>2019</u>
Glenview Joint Winnetka	152,739	157,882
Glenview Joint-Glenview	1,028,281	1,065,368
Glenview Joint-Grayslake	443,834	444,669
Glenview Joint-Highland Park	676,823	682,699
Glenview Joint-Highwood	72,148	74,327
Glenview Joint-Lake Bluff	139,987	141,648
Glenview Joint-Lake Forest	432,747	439,996
Glenview Joint-Morton Grove	437,289	441,429
Glenview Joint-Niles	611,625	628,462
Grundy County ETSB	1,010,352	1,022,396
Gurnee ETSB	11,072	11,072
Hamilton County ETSB	133,171	133,891
Hancock County ETSB	380,647	380,186
Harvey ETSB	288,391	291,781
Henry County 911	779,092	783,078
Hillside ETSB	171,286	172,675
Iroquois County ETSB	535,564	538,639
Isp E911 Michael Yokley	151,129	155,672
Jackson County ETSB	745,122	749,829
Jasper County E911	165,233	165,316
JCLC ETSB - Mundelein	532,769	538,778
JCLC ETSB - Winthrop Harbor	51,683	105,562
Jefferson County ETSB	522,088	525,651
Jersey County ETSB/E911	468,700	470,163
Jo Daviess County ETSB	499,945	503,541
Johnson County ETSB	249,193	250,487
Justice ETSB	167,641	171,466
Kane County ETSB	4,441,066	5,757,140
Kankakee County ETSB	1,636,008	1,669,948
Kendall County ETSB	1,885,890	2,249,706
Knox County ETSB	807,754	811,473
Lake County ETSB	3,856,756	3,901,545
Lansing ETSB	400,029	421,023
LaSalle County ETSB	1,461,467	1,474,320

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For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name (Continued)</u>	<u>2020</u>	<u>2019</u>
Lawrence County 911	349,447	350,688
Lee County ETSB	613,394	620,738
Logan County ETSB	482,491	482,983
Lyons 911	57,709	-
Lyons Township Area Communications	1,417,637	800,632
Macon County 911	1,485,369	1,500,364
Macoupin County ETSB	865,099	866,429
Madison County ETSB	3,703,471	3,693,398
Marion County ETSB	559,876	561,364
Markham ETSB	50,754	-
Marshall County ETSB	373,513	373,359
Mason County ETSB	280,835	280,519
Massac County E911	248,725	251,575
Maywood ETSB 911	144,745	-
mcd - harwood heights	169,619	169,652
MCD - Norridge	194,377	194,436
MCD - Schiller Park	222,990	224,985
McDonough County 911	547,763	549,025
McDonough/Henderson County 911	76,207	76,368
McDonough/Schuyler County 911	75,689	75,298
McHenry County ETSB	4,683,155	4,764,747
McLean County ETSB	2,733,196	2,761,654
Menard County 911	310,781	308,676
Mercer County ETSB	327,402	328,892
Merrionette Park Police Department	7,352	-
Monroe County ETSB	589,323	596,052
Montgomery County 911	546,058	544,915
Naperville ETSB	3,145,335	3,187,790
Naperville ETSB Aurora	695,684	18,300,166
North Chicago ETSB	214,819	218,321
Northbrook 911	568,182	574,110
Northeast Lake County ETSB	900,312	912,863
Northwest Central 911	9,780,224	9,906,047
Oak Forest E911	394,764	397,361

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For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name (Continued)</u>	<u>2020</u>	<u>2019</u>
Oak Lawn ETSB	1,006,722	1,024,911
Oak Lawn ETSB ALSIP	333,299	337,207
Oak Lawn ETSB Bridgeview	340,827	343,483
Oak Lawn ETSB Burbank	340,054	348,106
Oak Lawn ETSB Evergreen Park	253,482	263,164
Oak Lawn ETSB Hodgkins	108,842	42,652
Ogle County ETSB	887,236	894,970
Orland Joint ETSB	1,228,909	1,251,475
Peoria County ETSB	2,719,344	2,728,412
Perry County ETSB	309,709	304,806
Piatt County ETSB	328,877	332,527
Pike County ETSB	317,967	318,000
Proviso-Leyden Bellwood	290,659	297,630
Proviso-Leyden Franklin Park	408,589	415,730
Proviso-Leyden Melrose Park	559,088	566,885
Proviso-Leyden River Grove	192,001	193,518
Proviso-Leyden Stone Park	22,060	42,827
Proviso-Leyden Westchester	412,354	414,587
Pulaski County E911	133,473	132,735
Pulaski County/Alexander County E911	41,382	41,416
Putnam County ETSB	194,339	195,260
Quadcom Joint ETSB	962,963	974,398
Quincy/Adams County 911 Center	981,321	985,104
Randolph County E911	428,649	427,200
Richland County 911	279,072	279,349
Rock Island County ETSB	2,030,190	2,054,873
Rosemont ETSB	470,316	443,234
Saline County 911	359,178	-
Saline-Gallatin County 911	-	465,415
Sangamon County ETSB	3,095,794	3,135,124
Scott County 911	128,243	126,088
Skokie 911	949,794	965,799
Skokie 911 Lincolnwood	284,058	287,800
Southcom - Park Forest Dispatch	487,217	492,496

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SCHEDULE OF PROVIDER DISBURSEMENTS FROM
THE STATEWIDE 9-1-1 FUND (FUND 612)

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name (Continued)</u>	<u>2020</u>	<u>2019</u>
Southcom-Matteson Dispatch	244,757	255,044
Southcom-Olympia Fields Dispatch	70,589	72,348
Southcom-Richton Park Dispatch	159,872	162,958
Southwest Central 911	2,640,414	1,839,879
St Clair County ETSB	3,587,133	3,602,995
Stephenson County ETSB	773,966	778,437
Stickney 9-1-1	38,868	-
Tazewell County ETSB	2,005,287	2,017,591
Tinley Park 911	977,490	993,641
Union / Alexander Co JETSB	90,311	372,559
Union County ETSB	233,911	-
Vermilion County ETSB	942,648	932,279
Vermillion Valley REG ETSB	855,862	860,928
Vernon Hills - Libertyville	523,516	530,189
Vernon Hills - Lincolnshire	408,894	134,066
Vernon Hills Communications Center	541,996	546,052
Wabash County ETSB	248,803	249,527
Warren County 911	300,341	302,731
Washington County ETSB	257,507	255,461
Waukegan Police Department	1,542,139	1,587,512
Wayne County ETSB	296,212	296,892
West Central CC - Riverside	181,995	185,741
West Central CC Mccook	57,511	16,765
West Central CC - N Riverside	130,273	133,098
West Central CC-Brookfield	342,210	347,806
West Central JETSB	676,443	683,292
Wheeling 911	623,378	627,174
Wheeling DP JETSB Des Plaines	1,387,211	1,397,559
White County 911	275,397	273,197
Whiteside County ETSB	848,082	861,366
Will County 911	8,972,092	9,182,982
Will County 911 - Bolingbrook	1,004,041	1,029,364
Williamson County 911	898,965	909,895
Willow Springs 911	109,141	101,417

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For the Two Years Ended June 30, 2020

(NOT EXAMINED)

<u>Provider Name (Continued)</u>	<u>2020</u>	<u>2019</u>
Wilmette 911	625,700	632,565
Winnebago County 911	3,735,372	3,769,017
Winthrop Harbor ETSB	51,953	-
Woodford County ETSB	663,966	667,564
WSCDC - Elmwood Park	535,634	543,200
WSCDC - Forest Park	255,290	253,575
WSCDC - Oak Park	914,437	919,666
WSCDC - Park Ridge	721,784	729,630
WSCDC - River Forest	234,826	237,238
Total Disbursements - All Providers	<u>\$ 168,641,589</u>	<u>\$ 187,726,052</u>