

**STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2006

**STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006**

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STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

AGENCY OFFICIALS

Executive Director

Thomas Jurkanin

Deputy Director

John Janssen

Fiscal Officer

John Krein

Chief of Staff

Jennifer Wooldridge

Board administrative offices are located at:

600 S. Second St., Suite 300
Springfield, Illinois 62704



Illinois Law Enforcement Training and Standards Board

STATE OF ILLINOIS

Rod R. Blagojevich, Governor
Dr. Thomas J. Jurkanin, Executive Director

Phone: 217/782-4540
Fax: 217/524-5350
TDD: 217/524-5711

MANAGEMENT ASSERTION LETTER

October 31, 2006

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703-3154

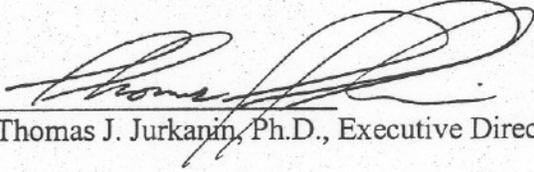
Dear Mr. Holland:

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 Illinois Law Enforcement Training & Standards Board (Board). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Board's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the two years ended June 30, 2006, the Board has materially complied with the assertions below.

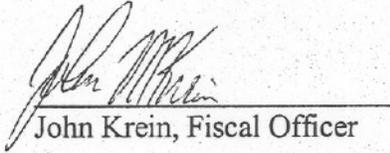
- A. The Board has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and record keeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and record keeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

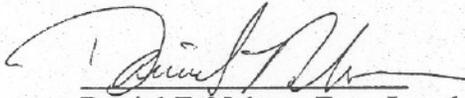
Law Enforcement Training and Standards Board



Thomas J. Jurkanin, Ph.D., Executive Director



John Krein, Fiscal Officer



Daniel T. Nelson, Esq., Legal Counsel

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

COMPLIANCE REPORT

SUMMARY

The compliance testing performed in this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	7	5
Repeated findings	2	2
Prior recommendations implemented or not repeated	3	2

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

CURRENT FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1	9	Timesheets not maintained in compliance with the State Officials and Employees Ethics Act
06-2	10	Noncompliance with interagency agreements
06-3	11	Noncompliance with the Illinois Police Training Act
06-4	13	Noncompliance with the Hazardous Materials Act
06-5	14	Employee performance evaluations not completed timely
06-6	15	Procedural deficiencies
06-7	17	Inadequate controls over receipts

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD

SCHEDULE OF FINDINGS, continued

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-8	19	Inaccurate entries of Traffic and Criminal Conviction Surcharge Fund receipts
06-9	19	Inadequate controls over contractual service expenditures
06-10	19	Property control weaknesses

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on January 3, 2007. Attending were:

Law Enforcement Training and Standards Board
Thomas Jurkanin, Executive Director
John Krein, Fiscal Officer
Jennifer Wooldridge, Chief of Staff

Office of the Auditor General
Gayla Rudd, Audit Manager
Courtney Dzierwa, Audit Supervisor
Joel Meints, Staff Auditor

Responses to the recommendations were provided by Thomas Jurkanin in a letter dated January 4, 2007.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the Illinois Law Enforcement Training and Standards Board's compliance with the 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, during the two years ended June 30, 2006. The management of the Illinois Law Enforcement Training and Standards Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Law Enforcement Training and Standards Board's compliance based on our examination.

- A. The Illinois Law Enforcement Training and Standards Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Law Enforcement Training and Standards Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Law Enforcement Training and Standards Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Illinois Law Enforcement Training and Standards Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Illinois Law Enforcement Training and Standards Board on behalf of the State or held in trust by the Illinois Law Enforcement Training and Standards Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Law Enforcement Training and Standards Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Law Enforcement Training and Standards Board's compliance with specified requirements.

In our opinion, the Illinois Law Enforcement Training and Standards Board complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of State findings as findings 06-1, 06-2, 06-3, 06-4, 06-5, 06-6, and 06-7.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter.

Internal Control

The management of the Illinois Law Enforcement Training and Standards Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Law Enforcement Training and Standards Board's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of State findings as findings 06-5 and 06-6.

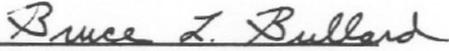
As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

October 31, 2006

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-1. **FINDING** (Time sheets not maintained in compliance with State Officials and Employee Ethics Act)

The Law Enforcement Training and Standards Board (Board) did not maintain time sheets in compliance with the State Officials and Employees Ethics Act (Act).

We noted Board employees were required to sign in upon arriving at work and sign out upon leaving work. In addition, the receptionist noted if an employee was present, absent, or late. However, this method did not document the time spent each day on official State business to the nearest quarter hour.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-5(c)) requires each State agency to develop a written policy that includes work time requirements and documentation of time worked. Additionally, the Act requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.

Board personnel stated they felt their sign-in sheet and the receptionist noting if an employee was present, absent, or late were adequate methods of fulfilling the requirements of the Act.

Failure to periodically submit time sheets that document the time spent each day on official State business is noncompliance with State statute and increases the potential the State is paying for services that have not been performed. (Finding Code No. 06-1)

RECOMMENDATION

We recommend the Board amend its policies to require all employees maintain time sheets in compliance with the Act.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-2. **FINDING** (Noncompliance with interagency agreements)

The Law Enforcement Training and Standards Board (Board) did not comply with interagency agreements held with Western Illinois University (WIU).

We noted the following deviations from the signed interagency agreements between the Board and WIU:

- Payments issued to WIU for operation of the Executive Institute and Police Corps were not on a quarterly basis as specified in the interagency agreements.
- The Board permitted WIU to make oral monthly progress reports and oral reports requesting budget reallocations for the Executive Institute.
- The Board did not require WIU to provide estimates for scholarships, agency payments, stipends, and other time sensitive materials with respect to operation of the Police Corps program in advance as specified in the interagency agreements.

The signed interagency agreements between the Board and WIU for operation of the Executive Institute specify the Board is to issue quarterly payments to WIU. In addition, WIU is to provide written monthly progress reports, and in cases where budget reallocations are needed, WIU is to include a written reallocation request within the monthly progress reports.

The signed interagency agreement between the Board and WIU for the Police Corps program specifies the Board is to issue quarterly payments to WIU. Further, WIU is to provide estimates for scholarships, agency payments, stipends, and other time sensitive materials to the Board in advance.

Board personnel stated the initial interagency agreements for these programs were written several years ago, and the wording has not been updated to reflect actual Board practice.

Failure to issue payments quarterly, require written monthly progress reports, and require advance estimates is noncompliance with a signed interagency agreement.
(Finding Code No. 06-2)

RECOMMENDATION

We recommend the Board comply with the interagency agreement or modify the wording of future interagency agreements to reflect actual Board practice.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-3. **FINDING** (Noncompliance with the Illinois Police Training Act)

The Law Enforcement Training and Standards Board (Board) did not comply with all requirements of the Illinois Police Training Act (Act) (50 ILCS 705). We noted the following exceptions during our testing:

- The Board did not adopt rules and minimum standards for schools that provide basic training to court security officers. The Illinois Police Training Act (Act) (50 ILCS 705/7) requires the Board to adopt rules and minimum standards for schools which include: minimum basic training requirements, which probationary court security officers must satisfactorily complete before being eligible for permanent employment as a court security officer for a participating local governmental agency; establish training requirements, which it considers appropriate for court security officers; and certify schools to conduct training for court security officers. A person hired to serve as a court security officer must obtain from the Board a certification of successful completion of the training course or a waiver, or they shall forfeit their position.

Board personnel stated they were unaware of the statutory requirement to formally adopt rules and standards.

- The Board did not review and approve an annual training curriculum for county sheriffs. The Illinois Police Training Act (Act) (50 ILCS 705/6(d)) states, “The Board has the following power and duties...(d) To review and approve annual training curriculum for county sheriffs.”

Board personnel stated they allow county sheriffs to request to attend training courses based upon their own assessments of their individual training needs. When the request is received, the Board informs the county sheriff if the course is acceptable or not.

- The Board did not have the mandated 19 members. Currently, the Board has one vacancy, which originated in Spring 2005 for a mayor, who is to be appointed by the Governor. The Illinois Police Training Act (Act) (50 ILCS 705/3) requires the Board to be composed of 19 members.

Board personnel stated they have informed the Governor’s Office of the vacancy but the vacancy has not been filled.

Failure to comply with all requirements of the Illinois Police Training Act is noncompliance with State statute. (Finding Code No. 06-3)

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

RECOMMENDATION

We recommend that the Board adopt rules and standards for probationary court security officers, permanent court security officers, and requirements for certifying schools to conduct training for court security officers. In addition, the Board should comply with the Act or seek legislative modification of this Act so the Board's training curriculum method is in compliance with statutory requirements of the State of Illinois. Further, we recommend the Board continue to work with the Governor's Office until the vacancy on the Board has been filled.

BOARD RESPONSE

The Board accepts the recommendation. It must be noted that the Board has, and continues, to inform the Governor's Office of Boards and Commissions of this vacancy.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-4. **FINDING** (Noncompliance with the Hazardous Materials Act)

The Law Enforcement Training and Standards Board (Board) did not have a member serving on the Hazardous Materials Advisory Board (Advisory Board) as required by the Hazardous Materials Act.

The Hazardous Materials Act (430 ILCS 50/4) (Act) requires the Hazardous Materials Advisory Board be composed of 21 members including the Executive Director of the Board or his designee.

The Advisory Board is required to advise and make recommendations to the Illinois Emergency Management Agency (IEMA) regarding the reporting of an accident involving hazardous materials and to the Illinois Department of Transportation regarding the placarding of transportation of hazardous materials. The Advisory Board is also required to design a program and develop a Statewide plan providing for a coordinating system among State agencies and departments involving hazardous materials.

Board personnel stated they had not received any information regarding meetings.

Failure to have a member on the Hazardous Materials Advisory Board is noncompliance with State statute. (Finding Code No. 06-4)

RECOMMENDATION

The Executive Director of the Board or his designee should be serving on the Hazardous Materials Advisory Board.

BOARD RESPONSE

The Board accepts the recommendation. This matter will be brought to the attention of the Director of IEMA to determine if the Board is active, inactive, or has had its duties transferred to another body.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-5. **FINDING** (Employee performance evaluations not performed timely)

The Law Enforcement Training and Standards Board (Board) did not conduct employee performance appraisals timely.

We noted the Board did not perform annual performance appraisals for 9 of 10 (90%) employees tested in accordance with the Illinois Administrative Code (Code) (80 Ill. Adm. Code 302.270). The Board should have prepared 16 annual evaluations during the period for the affected 9 employees. However, we noted 5 of 16 (31%) evaluations were performed 42 to 168 days late and 8 of 16 (38%) evaluations were not performed at all.

The Code requires the Board to prepare an evaluation on employees not less often than annually. For the 9 employees noted, evaluations were either performed late or not performed at all.

Board personnel stated they are in the process of examining their performance appraisal system to ensure performance appraisals are being done timely and supporting documentation will be maintained.

Performance appraisals are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance appraisals should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 06-5)

RECOMMENDATION

We recommend the Board comply with the Illinois Administrative Code and perform appraisals timely for all employees.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-6. **FINDING** (Procedural deficiencies)

During the testing of the Law Enforcement Training and Standards Board, we noted the following procedural deficiencies:

- The Board did not file its Fiscal Control and Internal Auditing Act certification (FCIAA) for Fiscal Year 2005 in a timely manner. The report was due on May 1, 2005 and was filed on July 25, 2005, which is 85 days late. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3003) requires the chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1st of each year. An evaluation of internal control is necessary to determine whether the existing measures are adequate to safeguard assets, ensure the accuracy and reliability of accounting data and encourage adherence to legal requirements and prescribed management policies.
- The Board did not file 2 of 4 (50%) Travel Headquarters Reports (TA-2 forms) with the Legislative Audit Commission in a timely manner. According to the State Finance Act (30 ILCS 105/12-3), the reports are due no later than each January 15 for the period from July 1 through December 31 of the preceding year. The Board filed one FY05 report 5 days late on January 20, 2005 and one FY06 report 9 days late on January 24, 2006. The State Finance Act requires agencies to file a semi-annual report of all of its officers and employees for whom official headquarters have been designated at any location other than at which their official duties require them to spend the largest part of their working time. Agencies with no officers or employees in this status shall file negative reports.
- The Board did not file surplus furniture affidavits for 3 of 4 (75%) equipment vouchers tested. The State Property Control Act (30 ILCS 605/7a) requires agencies desiring to purchase new furniture shall first check with the administrator if any of the surplus furniture under the administrator's control can be used in place of new furniture. If the agency finds it is unable to use the surplus property, the agency must file an affidavit with the administrator prior to purchasing new furniture. The affidavit must contain the type of new furniture to be purchased, the quantity of each type of new furniture, the cost per type, the total cost per category and the reason for obtaining the new furniture as opposed to obtaining the item from surplus.
- The Board's FY06 year end accounting reports (GAAP Packages) were not filed with the Illinois Office of the Comptroller on a timely basis. Two of the 3 (66.6%) GAAP Packages were submitted 27 days late. The Statewide Accounting Management System Manual (Procedure 27.10.10) requires a State agency to submit annual GAAP reporting packages for any fund or funds in which they expend from and/or deposit receipts between August 15 and August 31.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

- The Board did not cancel telephone credit cards timely. The Board cancelled eight telephone credit cards during the examination period. The time between when the employees left employment with the Board and when the accounts were cancelled ranged from 327 to 2,469 days. Telephone credit cards should be cancelled in a timely manner. Good business practices require measures be taken to prevent improper expenditures. Accounts not cancelled timely could be used to make improper expenditures. During our review, we noted no instances where the cards were used or charges were incurred.

The Board stated the problems were due to lack of personnel, agency oversight, and administrative delays.

Failure to file certifications, affidavits, and reports reduces the effectiveness of government and is noncompliance with statutory mandates. Failure to file GAAP packages in a timely manner can cause delays in the completion of the Statewide financial statements. Telephone credit cards could be used to charge calls after a person leaves State employment, resulting in improper and unnecessary use of State funds. (Finding Code No. 06-6, 04-4)

RECOMMENDATION

We recommend the Board certify its internal controls, file Travel Headquarter Reports and GAAP packages, and cancel telephone credit cards on a timely basis. We further recommend the Board file surplus furniture affidavits before purchasing new furniture items.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

06-7. **FINDING** (Inadequate controls over receipts)

The Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over receipts. More specifically, the Board did not date-stamp receipts received during the engagement period, did not submit Treasurer's drafts timely, and did not maintain adequate supporting documentation for receipts received.

We noted the following:

- The Board did not document the receipt date for the checks associated with seven of seven (100%) Receipts Deposit Transmittals (RDTs) for amounts remitted to the Board. In addition, the Board did not date-stamp the checks associated with three of three (100%) refunds received for deposit by the Board.
- The Board did not timely submit two Treasurer's drafts and related RDTs to the Comptroller. The drafts, totaling \$10,188, were submitted 44 and 72 days after receipt.
- The Board did not retain adequate supporting documentation for amounts received and deposited on three of seven (43%) RDTs submitted to the Comptroller's Office. In addition, the Board did not retain adequate supporting documentation for two of three (67%) refunds received for deposit by the Board.

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2 (a)) generally requires each State agency to deposit into the State Treasury individual receipts exceeding \$10,000 in the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts valued between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the next first or fifteenth day of the month after receipt. The Act also requires each State agency to keep a detailed, itemized account of money received, including the date of receipt. Good business practices would require deposits to be processed timely to increase the balance of funds available for expenditure. Auditors determined 30 days to be timely.

Board personnel stated the errors and omissions noted were due to the small number of staff available to perform these functions.

Untimely deposit of receipts reduces the amount available to pay current costs. Recording cash receipt dates is required by State statute. Failure to maintain adequate supporting documentation increases the risk that errors and loss due to theft could occur and not be detected. (Finding Code No. 06-7, 04-5)

RECOMMENDATION

We recommend the Board record a received date for each receipt received for deposit. We further recommend the Board maintain adequate supporting documentation to verify each receipt received was for the proper amount and was adequately recorded.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2006

06-8 **FINDING** (Inaccurate entries of Traffic and Criminal Conviction Surcharge Fund receipts)

During the prior period, the Board did not accurately record receipts to be deposited into the Traffic and Criminal Conviction Surcharge Fund (Fund 879). Testing noted several discrepancies between the Board's subsidiary ledgers and amounts remitted by counties for deposit into the fund.

During the current period, the Board properly maintained their subsidiary ledgers to include all amounts remitted by counties for deposit into the fund. The Board's subsidiary ledgers reconciled accurately to the Office of the Comptroller's records without exception. (Finding Code No. 04-1)

06-9 **FINDING** (Inadequate controls over contractual service expenditures)

During the prior period the Board had expenditures to a contractual payroll employee who performed lobbying and legislative liaison duties and the Board did not formally monitor the employee's activities. The Board also entered into professional and artistic contracts but did not file them with the State Comptroller's Office.

During the current period, the Board monitored and documented the work performed by contractual employees. In addition the Board filed all professional and artistic contracts exceeding \$5,000 per fiscal year. (Finding Code No. 04-2)

06-10 **FINDING** (Property control weaknesses)

During the prior period, the Board's Quarterly Reports of State Property (C-15s) were inaccurate and did not agree to the Board's supporting documentation. In addition, four of 50 (8%) items tested were not properly tagged.

During the current period, the Board improved the accuracy of their reports by properly reconciling all supporting documentation and equipment transactions. Further, we noted no problems with proper tagging during our testing. (Finding Code No. 04-3)

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Efficiency Initiative Payments
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Three-Year Comparative Schedule of Receipts by County
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Interagency Agreements
 - Service Efforts and Accomplishments (not examined)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING & STANDARDS BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2006
(EXPRESSED IN THOUSANDS)

	Federal CFDA Number	Total Expenditures
U.S. Department of Transportation		
Passed through programs from:		
Illinois Department of Transportation		
State and Community Highway Safety	20.600	\$ 79
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	131
		210
Federal Emergency Management Agency		
Passed through programs from:		
Illinois Emergency Management Agency		
State Domestic Preparedness Equipment Support Program	97.004	331
Homeland Security	97.067	98
		429
U.S. Department of Justice		
Illinois Police Corps Program	16.712	234
Passed through programs from:		
Illinois Criminal Justice Information Authority		
Law Enforcement Training Program	16.579	2
Illinois Department of Human Services		
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	2
Enforcing Underage Drinking Laws Program	16.727	18
		20
Total Expenditure of Federal Awards		\$ 895

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING & STANDARDS BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2005
(EXPRESSED IN THOUSANDS)

	Federal CFDA Number	Total Expenditures
U.S. Department of Transportation		
Passed through programs from:		
Illinois Department of Transportation		
State and Community Highway Safety	20.600	\$ 93
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	145
		238
 Federal Emergency Management Agency		
Passed through programs from:		
Illinois Emergency Management Agency		
Homeland Security	97.067	440
		440
 U.S. Department of Justice		
Illinois Police Corps Program	16.712	734
Passed through programs from:		
Illinois Criminal Justice Information Authority		
Law Enforcement Training Program	16.579	22
Illinois Department of Human Services		
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	178
Enforcing Underage Drinking Laws Program	16.727	19
		197
 Total Expenditure of Federal Awards		 \$ 1,631

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2006

Note 1 – Basis of Presentation

The accompanying Expenditures of Federal Awards include the federal grant activity of Law Enforcement Training and Standards Board (Board) and are presented on the accrual basis of accounting.

The Board has interagency agreements with the Illinois Department of Transportation (IDOT) and the Illinois Emergency Management Agency (IEMA). The funds, which are appropriated to these agencies, are allocated to the Board for projects on safety training (CFDA 20.600 and 20.601) and specialized hazardous materials training (CFDA 97.020), respectively. IDOT and IEMA maintain custody of the funds and process vouchers for the Board.

Note 2 – Description of Programs

Juvenile Justice and Delinquency Prevention Program CFDA #16.540

The objective of this program is to provide financial assistance to States and units of local government for the purpose of developing effective education, training, research, prevention, diversion, treatment, accountability based sanctions, and rehabilitation programs in the area of juvenile delinquency and programs to improve the juvenile justice system. This program is funded by the U.S. Department of Justice.

Byrne Formula Grant Program CFDA #16.579

The objective of this program is to provide financial assistance for the purpose of reducing and preventing illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system. This program is funded by the U.S. Department of Justice.

Police Corps. CFDA# 16.712

The objective of this program is to address violent crime by increasing the number of police with advanced education assigned to community patrol in areas of great need, and to provide educational assistance to students who possess a sincere interest in public service through law enforcement. This program is funded by the U.S. Department of Justice.

Enforcing Underage Drinking Laws Program CFDA #16.727

The objective of this program is to provide financial assistance to States and units of local government to enforce underage drinking by prohibiting the sale of alcoholic beverages, or the consumption of alcoholic beverages by minors. This program is funded by the U.S. Department of Justice.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2006

Note 2 – Description of Programs, continued

State and Community Highway Safety CFDA #20.600

The objective of this program is to provide a coordinated national highway safety program to reduce traffic accidents, deaths, injuries, and property damage. This program is funded by the U.S. Department of Transportation.

Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants CFDA #20.601

The objective of this program is to encourage States to adopt effective programs to reduce crashes resulting from persons driving while under the influence of alcohol and other controlled substances. This program is funded by the U.S. Department of Transportation.

State Domestic Preparedness Equipment Support Program CFDA #97.004

The objective of this program is to enhance the capacity of State and local first responders to respond to terrorism incidents involving chemical, biological, nuclear, radiological, incendiary, and explosive devices. This program is funded through the U.S. Department of Homeland Security.

Homeland Security Grant CFDA #97.067

The objective of this program is to enhance the capacity of State and local emergency responders to prevent, respond to, and recover from a weapons of mass destruction (WMD) terrorism incident involving chemical, biological, radiological, nuclear, and explosive (CBRNE) devices and cyber attacks. This program is funded through the U.S. Department of Homeland Security.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2006

P.A. 94-0015 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
Appropriated Funds						
Police Training Board Services Fund - 0517						
For Payment of and/or Services Related to Law Enforcement Training						
	\$ 100,000	\$ 9,074	\$ 47	\$ 9,121	\$ 90,879	
Total Police Training Board Services Fund	\$ 100,000	\$ 9,074	\$ 47	\$ 9,121	\$ 90,879	
Death Certificate Surcharge Fund - 0635						
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act						
	\$ 400,000	\$ 342,500	\$ 57,500	\$ 400,000	\$ 0	
Total Death Certificate Surcharge Fund	\$ 400,000	\$ 342,500	\$ 57,500	\$ 400,000	\$ 0	
Traffic and Criminal Conviction Surcharge Fund - 0879						
Personal Services						
Employee Retirement	\$ 1,162,200	\$ 1,081,485	\$ 0	\$ 1,081,485	\$ 80,715	
Contributions Paid by Employer	5,800	4,768	0	4,768	1,032	
State Contribution to State	90,600	84,567	0	84,567	6,033	
Employees' Retirement System	88,900	78,567	18	78,585	10,315	
State Contributions to Social Security	358,800	292,637	0	292,637	66,163	
Group Insurance	301,100	255,524	44,880	300,404	696	
Contractual Services	40,011	28,744	1,254	29,998	10,013	
Travel	14,238	12,924	1,314	14,238	0	
Commodities	4,783	4,632	150	4,782	1	
Printing	39,000	0	0	0	39,000	
Equipment	69,000	33,322	8,294	41,616	27,384	
Electronic Data Processing	29,491	27,370	2,121	29,491	0	
Telecommunications	26,477	18,113	8,363	26,476	1	
Operation of Automotive Equipment	50,000	0	0	0	50,000	
Investigations						

Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller and have been reconciled to the records of the agency.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2006

P.A. 94-0015	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
FISCAL YEAR 2006	11,267,400	5,325,582	5,428,568	10,754,150	513,250	
<i>For Payment of and/or Reimbursement of Training and Training Services</i>						
Total Traffic and Criminal Conviction Surcharge Fund	\$ 13,547,800	\$ 7,248,235	\$ 5,494,962	\$ 12,743,197	\$ 804,603	
Total All Appropriated Funds Non-Appropriated Fund	\$ 14,047,800	\$ 7,599,809	\$ 5,552,509	\$ 13,152,318	\$ 895,482	
Federal Projects Fund - 0923						
Juvenile Justice Training	\$ 17,556	\$ 85,044	\$ 102,600			
Underage Drinking	17,572	0	17,572			
Federal Homeland Security 2004	165,538	2,147	167,685			
Police Corp Training	76,631	0	76,631			
Police Corps Scholarship Agreement	161,461	0	161,461			
Homeland Security Part I	37,040	0	37,040			
Homeland Security Part II	126,325	888	127,213			
Total Federal Projects Fund	\$ 602,123	\$ 88,079	\$ 690,202			
Grand Total, All Funds	\$ 8,201,932	\$ 5,640,588	\$ 13,842,520			

Note: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller and have been reconciled to the records of the agency.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2005

P.A. 93-0842 FISCAL YEAR 2005	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
Appropriated Funds					
Police Training Board Services Fund - 0517					
For Payment of and/or Services Related to Law Enforcement Training					
	\$ 100,000	\$ 16,175	\$ 13,159	\$ 29,334	\$ 70,666
Total Police Training Board Services Fund	<u>\$ 100,000</u>	<u>\$ 16,175</u>	<u>\$ 13,159</u>	<u>\$ 29,334</u>	<u>\$ 70,666</u>
Death Certificate Surcharge Fund - 0635					
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act					
	\$ 126,100	\$ 69,067	\$ 1,435	\$ 70,502	\$ 55,598
Total Death Certificate Surcharge Fund	<u>\$ 126,100</u>	<u>\$ 69,067</u>	<u>\$ 1,435</u>	<u>\$ 70,502</u>	<u>\$ 55,598</u>
Traffic and Criminal Conviction Surcharge Fund - 0879					
Personal Services					
Employee Retirement	\$ 1,163,200	\$ 1,135,138	\$ 0	\$ 1,135,138	\$ 28,062
Contributions Paid by Employer	34,400	16,546	0	16,546	17,854
State Contribution to State					
Employees' Retirement System	187,900	187,801	(4,064)	183,737	4,163
State Contributions to Social Security	89,450	82,461	18	82,479	6,971
Group Insurance	312,000	303,268	0	303,268	8,732
Contractual Services	106,201	95,922	10,279	106,201	0
Travel	38,893	31,204	684	31,888	7,005
Commodities	10,734	9,953	780	10,733	1
Printing	3,357	3,203	154	3,357	0
Equipment	34,000	3,706	5,551	9,257	24,743
Electronic Data Processing	66,784	47,656	19,128	66,784	0
Telecommunications	32,540	31,266	1,273	32,539	1
Operation of Automotive Equipment	25,211	17,538	7,672	25,210	1

Note: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to records of the agency.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Fiscal Year Ended June 30, 2005

P.A. 93-0842	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
FISCAL YEAR 2005						
Investigations	50,000	0	0	0	0	50,000
For Payment of and/or Reimbursement of Training and Training Services	11,267,400	5,517,972	4,499,611	10,017,583	1,249,817	
Total Traffic and Criminal Conviction Surcharge Fund	\$ 13,422,070	\$ 7,483,634	\$ 4,541,086	\$ 12,024,720	\$ 1,397,350	
Total All Appropriated Funds	\$ 13,648,170	\$ 7,568,876	\$ 4,555,680	\$ 12,124,556	\$ 1,523,614	
Non-Appropriated Fund						
Federal Projects Fund - 0923						
Underage Drinking		143,304	35,487	178,791		
Federal Homeland Security 2004		2,275	0	2,275		
Police Corp Training		414,805	0	414,805		
Police Corps Scholarship Agreement		0	391,138	391,138		
ICJIA Agreement #402085		11,119	21,956	33,075		
Homeland Security Part I		43,568	46,949	90,517		
Homeland Security Part II		206,946	62,946	269,892		
Total Federal Projects Fund	\$ 822,017	\$ 822,017	\$ 558,476	\$ 1,380,493		
Grand Total, All Funds	\$ 8,390,893	\$ 8,390,893	\$ 5,114,156	\$ 13,505,049		

Note: Appropriations, expenditures, and lapsed balances were obtained from State Comptroller records and have been reconciled to records of the agency.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2006	2005	2004
Appropriated Funds			
	P.A. 94-0015	P.A. 93-0842	P.A. 93-0065
Police Training Board Services Fund - 0517			
Appropriations (Net of Transfers)	\$ 100,000	\$ 100,000	\$ 500,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Law Enforcement Training	\$ 9,121	\$ 29,334	\$ 32,045
Total Expenditures	\$ 9,121	\$ 29,334	\$ 32,045
Lapsed Balances	<u>\$ 90,879</u>	<u>\$ 70,666</u>	<u>\$ 467,955</u>
Death Certificate Surcharge Fund - 0635			
Appropriations (Net of Transfers)	\$ 400,000	\$ 126,100	\$ 400,000
<u>Expenditures</u>			
For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act	\$ 400,000	\$ 70,502	\$ 0
Total Expenditures	\$ 400,000	\$ 70,502	\$ 0
Lapsed Balances	<u>\$ 0</u>	<u>\$ 55,598</u>	<u>\$ 400,000</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842	P.A. 93-0065
Traffic and Criminal Conviction Surcharge Fund - 0879			
Appropriations (Net of Transfers)	\$ 13,547,800	\$ 13,422,070	\$ 14,009,094
<u>Expenditures</u>			
Personal Services	\$ 1,081,485	\$ 1,135,138	\$ 1,119,658
Employee Retirement			
Contributions Paid by Employer	4,768	16,546	0
State Contribution to State			
Employees' Retirement System	84,567	183,737	151,218
State Contributions to Social Security	78,585	82,479	83,230
Group Insurance	292,637	303,268	250,169
Contractual Services	300,404	106,201	275,847
Travel	29,998	31,888	38,906
Commodities	14,238	10,733	11,088
Printing	4,782	3,357	4,021
Equipment	0	9,257	26,512
Electronic Data Processing	41,616	66,784	68,332
Telecommunications	29,491	32,539	35,450
Operation of Automotive Equipment	26,476	25,210	19,856
For Payment of and/or Reimbursement of Training and Training Services	10,754,150	10,017,583	10,023,390
Total Expenditures	\$ 12,743,197	\$ 12,024,720	\$ 12,107,677
Lapsed Balances	\$ 804,603	\$ 1,397,350	\$ 1,901,417

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2006	2005	2004
Non-Appropriated Fund			
	P.A. 94-0015	P.A. 93-0842	P.A. 93-0065
Federal Projects Fund - 0923			
<u>Expenditures</u>			
Juvenile Justice Training	\$ 102,600	\$ 0	\$ 119,700
Underage Drinking	17,572	178,791	20,000
Federal Homeland Security 2004	167,685	2,275	0
Police Corp Training	76,631	414,805	1,493,891
Police Corps Scholarship Agreement	161,461	391,138	0
Tactical Communications Grant (ICJIA)	0	33,075	5,634
Law Enforcement Training Program	0	0	38,128
Homeland Security Part I	37,040	90,517	9,493
Homeland Security Part II	127,213	269,892	68,657
Refund Prior Year Federal Funds	0	0	2,000
Refund Federal Funds	0	0	351,049
	<u>0</u>	<u>0</u>	<u>351,049</u>
 Total Expenditures	 <u>\$ 690,202</u>	 <u>\$ 1,380,493</u>	 <u>\$ 2,108,552</u>
 Grand Total, All Funds			
 <u>Expenditures</u>	 <u>\$ 13,842,520</u>	 <u>\$ 13,505,049</u>	 <u>\$ 14,248,274</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF EFFICIENCY INITIATIVE PAYMENTS

<u>Procurement Efficiency Initiative</u>	<u>FY05</u>
Traffic and Criminal Conviction Surcharge Fund - 879	
Commodities	\$ 17
Printing	34
Grand Total	<u>\$ 51</u>

Note: This schedule includes only those payments made pursuant to 30 ILCS 105/6p-5. Amounts were obtained from the Agency and reconciled to information from the Office of the Comptroller. The Board did not make any efficiency initiative payments in FY06.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2006

	Equipment
Balance at July 1, 2004	\$ 499,977
Additions	49,828
Deletions	-
Net Transfers	(14,875)
Balance at June 30, 2005	\$ 534,930
Balance at July 1, 2005	\$ 534,930
Additions	22,360
Deletions	(1,500)
Net Transfers	64,133
Balance at June 30, 2006	\$ 619,923

Note: The above schedule has been derived from the Board's records, which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006

	Fiscal Year		
	2006	2005	2004
<u>POLICE TRAINING BOARD SERVICES</u>			
<u>FUND - 517</u>			
Deposits from licenses and fees	\$ 35,916	\$ 30,512	\$ 21,098
Total Receipts	<u>\$ 35,916</u>	<u>\$ 30,512</u>	<u>\$ 21,098</u>

**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2006

	2006	2005	2004
<u>POLICE TRAINING BOARD SERVICES</u>			
<u>FUND - 517</u>			
Receipts per Board Records	\$ 35,916	\$ 30,512	\$ 21,098
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Remitted to the Comptroller	<u>\$ 35,916</u>	<u>\$ 30,512</u>	<u>\$ 21,098</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006

	Fiscal Year		
	2006	2005	2004
<u>TRAFFIC AND CRIMINAL</u> <u>SURCHARGE FUND - 879</u>			
Deposits from counties for surcharges			
on certain traffic and criminal convictions	\$ 17,105,122	\$ 15,325,769	\$ 14,434,790
Miscellaneous Receipts	1,200	37	45
Prior Year Refund	-	18,994	-
Total Receipts	<u>\$ 17,106,322</u>	<u>\$ 15,344,799</u>	<u>\$ 14,434,835</u>

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2006

	2006	2005	2004
<u>TRAFFIC AND CRIMINAL</u> <u>SURCHARGE FUND - 879</u>			
Receipts per Department Records	\$ 17,106,322	\$ 15,344,799	\$ 14,434,835
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Deposits Remitted to the Comptroller	<u>\$ 17,106,322</u>	<u>\$ 15,344,799</u>	<u>\$ 14,434,835</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2006

<u>FEDERAL PROJECTS FUND - 923</u>	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Federal Grants received from the U.S. Dept. of Justice	\$ 121,074	\$ 839,565	\$ 1,576,087
Federal Grants received through the IL Criminal Justice Information Authority from the U.S. Dept. of Justice	20,219	6,474	37,017
Federal Grants received through the Juvenile Justice Trust Fund	25,691	165,000	153,400
Federal Grants received through Homeland Security from IEMA	500,908	331,563	-
Prior Year Refund		3,750	
Total Receipts	<u>\$ 667,892</u>	<u>\$ 1,346,352</u>	<u>\$ 1,766,504</u>

**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2006

<u>FEDERAL PROJECTS FUND - 923</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Receipts per Department Records	\$ 667,892	\$ 1,346,352	\$ 1,766,504
Add: Deposits in Transit, Beginning of Year	476,250	-	-
Less: Deposits in Transit, End of Year	(26,072)	(476,250)	-
Deposits Remitted to the Comptroller	<u>\$ 1,118,070</u>	<u>\$ 870,102</u>	<u>\$ 1,766,504</u>

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY
For the years ended June 30,

COUNTY	FY05 to 06						FY04 to 05	
	FY 06	FY 05	FY 04	<u>Increase (Decrease)</u>		<u>Increase (Decrease)</u>		
				Amount	Percentage	Amount	Percentage	
ADAMS	\$ 151,039	\$ 119,591	\$ 104,473	31,447	26%	15,119	14%	
ALEXANDER	26,101	40,599	16,652	(14,499)	-36%	23,947	144%	
BOND	74,049	44,652	31,503	29,396	66%	13,149	42%	
BOONE	152,390	133,868	119,870	18,522	14%	13,998	12%	
BROWN	9,242	9,445	10,315	(204)	-2%	(870)	-8%	
BUREAU	59,391	42,483	38,215	16,907	40%	4,268	11%	
CALHOUN	15,399	11,688	10,382	3,711	32%	1,306	13%	
CARROLL	20,576	17,193	17,214	3,384	20%	(22)	0%	
CASS	42,522	30,621	25,332	11,902	39%	5,288	21%	
CHAMPAIGN	281,579	227,107	230,186	54,472	24%	(3,079)	-1%	
CHRISTIAN	72,831	58,556	57,278	14,274	24%	1,278	2%	
CLARK	83,573	64,398	81,517	19,175	30%	(17,120)	-21%	
CLAY	30,313	21,155	15,803	9,158	43%	5,352	34%	
CLINTON	80,236	55,059	49,665	25,178	46%	5,394	11%	
COLES	101,874	82,880	88,918	18,994	23%	(6,037)	-7%	
COOK	1,945,920	2,163,840	2,076,120	(217,921)	-10%	87,720	4%	
CRAWFORD	55,635	37,418	39,928	18,217	49%	(2,510)	-6%	
CUMBERLAND	30,317	20,874	24,505	9,444	45%	(3,631)	-15%	
DEKALB	167,485	148,440	158,745	19,045	13%	(10,305)	-6%	
DEWITT	36,146	27,899	22,734	8,247	30%	5,165	23%	
DOUGLAS	39,783	31,786	33,327	7,997	25%	(1,540)	-5%	
DUPAGE	1,527,887	2,289,939	1,616,497	(762,052)	-33%	673,442	42%	
EDGAR	40,191	29,391	27,309	10,801	37%	2,082	8%	
EDWARDS	14,869	8,972	7,531	5,896	66%	1,442	19%	
EFFINGHAM	106,215	74,148	68,036	32,067	43%	6,112	9%	
FAYETTE	107,061	61,844	55,194	45,217	73%	6,650	12%	
FORD	35,788	23,551	24,419	12,238	52%	(868)	-4%	
FRANKLIN	62,513	40,472	44,444	22,041	54%	(3,972)	-9%	
FULTON	53,721	56,166	55,299	(2,445)	-4%	867	2%	
GALLATIN	13,912	12,965	10,884	947	7%	2,081	19%	
GREENE	19,405	15,434	14,407	3,972	26%	1,027	7%	
GRUNDY	127,977	89,258	91,656	38,719	43%	(2,398)	-3%	
HAMILTON	14,466	11,939	13,877	2,527	21%	(1,938)	-14%	
HANCOCK	35,388	28,025	34,991	7,363	26%	(6,967)	-20%	
HARDIN	3,849	4,683	4,672	(834)	-18%	11	0%	
HENDERSON	9,619	7,840	7,081	1,780	23%	758	11%	
HENRY	92,895	76,047	64,740	16,848	22%	11,308	17%	
IROQUIOS	83,431	65,740	68,084	17,691	27%	(2,344)	-3%	
JACKSON	115,259	95,933	86,217	19,326	20%	9,716	11%	
JASPER	24,587	11,871	16,759	12,716	107%	(4,888)	-29%	
JEFFERSON	48,348	44,640	37,427	3,708	8%	7,212	19%	
JERSEY	69,194	47,635	48,948	21,559	45%	(1,313)	-3%	
JODAVIESS	83,481	53,481	48,350	30,000	56%	5,132	11%	
JOHNSON	68,910	35,354	35,622	33,556	95%	(268)	-1%	
KANE	610,771	575,751	582,318	35,020	6%	(6,567)	-1%	
KANKAKEE	250,563	205,325	199,141	45,237	22%	6,184	3%	
KENDALL	126,662	97,017	85,443	29,645	31%	11,574	14%	
KNOX	91,877	89,236	94,189	2,640	3%	(4,953)	-5%	
LA SALLE	255,744	187,442	177,141	68,303	36%	10,300	6%	
LAKE	1,727,621	1,537,357	1,537,264	190,263	12%	93	0%	
LAWRENCE	34,383	23,048	21,856	11,335	49%	1,192	5%	
LEE	119,439	66,299	83,273	53,140	80%	(16,974)	-20%	
LIVINGSTON	130,474	91,005	95,657	39,470	43%	(4,653)	-5%	

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
THREE YEAR COMPARATIVE SCHEDULE OF RECEIPTS BY COUNTY
For the years ended June 30,

COUNTY	FY05 to 06				FY04 to 05		
	FY 06	FY 05	FY 04	Increase (Decrease)		Increase (Decrease)	
				Amount	Percentage	Amount	Percentage
LOGAN	52,041	46,300	65,342	5,741	12%	(19,042)	-29%
MACON	134,167	117,446	125,592	16,721	14%	(8,145)	-6%
MACOUPIN	126,959	98,195	99,692	28,764	29%	(1,497)	-2%
MADISON	302,090	238,980	280,520	63,110	26%	(41,540)	-15%
MARION	80,740	63,958	69,525	16,782	26%	(5,567)	-8%
MARSHALL	13,707	11,054	11,797	2,653	24%	(743)	-6%
MASON	56,094	43,974	33,992	12,120	28%	9,982	29%
MASSAC	46,012	39,240	36,244	6,772	17%	2,996	8%
MCDONOUGH	110,518	67,988	71,804	42,529	63%	(3,816)	-5%
MCHENRY	909,437	792,606	768,805	116,831	15%	23,801	3%
MCLEAN	440,937	300,155	301,484	140,781	47%	(1,328)	0%
MENARD	31,594	15,116	14,383	16,479	109%	733	5%
MERCER	23,362	29,870	28,074	(6,508)	-22%	1,796	6%
MONROE	64,374	44,841	40,753	19,533	44%	4,088	10%
MONTGOMERY	164,133	126,854	102,699	37,279	29%	24,155	24%
MORGAN	57,783	55,908	54,056	1,876	3%	1,852	3%
MOULTRIE	36,574	34,210	31,767	2,364	7%	2,443	8%
OGLE	138,499	105,714	108,151	32,785	31%	(2,437)	-2%
PEORIA	262,882	284,027	236,566	(21,145)	-7%	47,461	20%
PERRY	39,962	21,234	18,392	18,728	88%	2,842	15%
PIATT	30,362	18,781	21,281	11,582	62%	(2,501)	-12%
PIKE	80,592	42,993	40,201	37,599	87%	2,792	7%
POPE	11,234	8,697	9,311	2,537	29%	(614)	-7%
PULASKI	61,371	66,345	55,547	(4,974)	-7%	10,798	19%
PUTNAM	9,689	8,349	9,642	1,340	16%	(1,293)	-13%
RANDOLPH	80,719	49,193	38,522	31,526	64%	10,671	28%
RICHLAND	31,281	25,094	25,747	6,187	25%	(652)	-3%
ROCK ISLAND	343,707	282,897	288,273	60,810	21%	(5,376)	-2%
SALINE	64,334	54,819	46,834	9,515	17%	7,984	17%
SANGAMON	466,499	312,970	313,712	153,530	49%	(743)	0%
SCHUYLER	28,915	22,449	17,939	6,466	29%	4,510	25%
SCOTT	4,911	5,055	5,204	(144)	-3%	(149)	-3%
SHELBY	53,857	38,691	32,704	15,165	39%	5,987	18%
ST CLAIR	338,201	317,457	394,100	20,744	7%	(76,643)	-19%
STARK	9,017	6,744	5,565	2,274	34%	1,179	21%
STEPHENSON	130,217	104,260	104,092	25,957	25%	167	0%
TAZEWELL	325,325	230,065	224,599	95,260	41%	5,466	2%
UNION	42,503	33,792	35,602	8,711	26%	(1,810)	-5%
VERMILION	134,265	106,896	128,818	27,369	26%	(21,922)	-17%
WABASH	22,467	19,704	22,678	2,763	14%	(2,975)	-13%
WARREN	37,675	28,752	31,517	8,923	31%	(2,766)	-9%
WASHINGTON	29,748	19,421	19,791	10,327	53%	(370)	-2%
WAYNE	34,037	27,901	24,517	6,135	22%	3,384	14%
WHITE	66,647	33,551	40,413	33,096	99%	(6,861)	-17%
WHITESIDE	148,483	110,313	101,687	38,171	35%	8,625	8%
WILL	1,028,029	695,011	643,512	333,018	48%	51,499	8%
WILLIAMSON	141,693	124,592	112,715	17,101	14%	11,877	11%
WINNEBAGO	589,760	471,649	459,694	118,112	25%	11,954	3%
WOODFORD	84,834	74,300	69,527	10,534	14%	4,772	7%
Difference*	(18)						
TOTAL	\$ 17,105,122	\$ 15,325,769	\$ 14,434,790	\$ 1,779,371	12%	\$ 890,979	6%

* Difference is attributable to rounding and the formula used in dividing the receipt amounts between the recipients of the funds.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Fiscal Years Ended June 30, 2006

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2006 AND 2005**

Traffic and Criminal Conviction Surcharge Fund - 0879

Employee Retirement Contributions Paid by Employer

The decrease was due to a decrease in the contribution rate.

State Contributions to State Employees' Retirement System

The decrease was due to the retirement rate changing to 7.792% which is a decrease from the FY05 rate of 16.107%.

Contractual Services

The increase was due to the Board making lease payments for office space, which was handled by CMS in the previous year.

Electronic Data Processing

The decrease was due to the State of Illinois switching from the outright purchase of PCs to lease purchasing in FY06. Further, due to delivery delays, financing payments began in FY07.

Death Certificate Surcharge Fund – 0635

For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act

The increase was due to FY06 being the first year the Board had authorization to fully expend its appropriation.

Police Training Board Services Fund - 0517

For Payment of and/or Services Related to Law Enforcement Training

The decrease was due to decreased programmatic activity.

Federal Projects Fund – 0923

Federal Homeland Security Grant 2005

The increase was due to the Grant beginning in FY 2005 but it was too late in FY 2005 to start programmatic activities.

Underage Drinking

The decrease was due to no funding in FY 2006 for this program.

Federal Homeland Security 2004

The increase was due to most training activity being funded from Homeland Security Part I and Part II in FY05. These agreements did not run the full FY06.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Fiscal Years Ended June 30, 2006

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2006 AND 2005, continued

Police Corp Training

The decrease was due to the grant ended on 1/31/06.

Police Corps Scholarship Agreement

The decrease was due to the grant ended on 1/31/06.

ICJIA Agreement #402085

The decrease was due to the grant ended.

Homeland Security Part I

The decrease was due to the grant ended on 9/30/05.

Homeland Security Part II

The decrease was due to the grant ended on 10/31/05.

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEAR 2005 AND 2004

Traffic and Criminal Conviction Surcharge Fund - 0879

Employee Retirement Contributions Paid by Employer

The increase was due to some Board employees moving under the provisions of the union contract, which required the Board to pay the employee's retirement contribution.

State Contributions to State Employees' Retirement System

The increase was due to the State suspending payments into the State Employees' Retirement System in FY04 as a result of Public Act 93-0665, which became effective in March 2004. The Act suspended contribution payments from the effective date of the Act through the payment of the final payroll from FY04 appropriations. Contributions resumed in FY05. In addition, the overall State employee retirement rate increased from 13.439% in FY04 to 16.107% in FY05.

Group Insurance

The increase was due to a change in the per employee rate.

Contractual Services

The decrease is due to lease payments for office space was transferred to CMS.

Equipment

The decrease was due to a vehicle purchased in FY 2004 but none were purchased in FY 2005.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Fiscal Years Ended June 30, 2006

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2005 AND 2004, continued**

Death Certificate Surcharge Fund – 0635

For Payment of and/or Services Related to Death Investigation in accordance with the Vital Records Act

The increase was due to the Board being limited to approximately \$126,100 for both fiscal years due to expenditure reserves. All of the expenditure authority was held for FY 2005, as in that fiscal year the Board trained the coroners elected in November 2004.

Federal Projects Fund – 0923

Juvenile Justice Training

The decrease was due to the grant being merged into the Underage Drinking grant.

Underage Drinking

The increase was due to the Juvenile Justice grant being merged with the Underage Drinking grant.

Police Corp Training

The decrease was due to the program winding down and scholarships were shifted to the Police Corps Scholarship Agreement.

Police Corps Scholarship Agreement

The increase was due to scholarships that were transferred from the FFY 2002 agreement to this FFY 2003 agreement.

ICJIA Agreement #402085

The increase was due to most of the training occurred in the late summer and early fall 2004 for this grant.

Law Enforcement Training Program

The decrease was due to the grant ending.

Homeland Security Part I

The increase was due to FY 2005 being the first full year of the grant.

Homeland Security Part II

The increase was due to FY 2005 being the first full year of the grant.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Fiscal Years Ended June 30, 2006

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2005 AND 2004, continued**

Refund Federal Funds

The decrease was due to the previous federal grant being closed out and the current grant remaining active.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2006

FISCAL YEAR 2006

Traffic and Criminal Conviction Surcharge Fund - 0879

For payment of and/or Reimbursement of Training and Training Services

The Board reimburses basic law enforcement and county corrections training in the lapse period.

Federal Projects Fund – 0923

Juvenile Justice Training

Training was concentrated in the 4th Quarter of FY 2006.

FISCAL YEAR 2005

Traffic and Criminal Conviction Surcharge Fund - 0879

Electronic Data Processing

Invoices were not received and paid for until lapse period.

For payment of and/or Reimbursement of Training and Training Services

The Board reimburses basic law enforcement and county corrections training in the lapse period.

Police Training Board Services Fund - 0517

For payment of and/or services related to Law Enforcement Training

The vendor switched to a new invoicing system, and it took time to properly research and verify the amount due.

Federal Projects Fund – 0923

Underage Drinking

Training was concentrated in the 4th Quarter of FY 2005.

Police Corps Scholarship Agreement

This was a refund, and was held to permit sufficient research time to ensure the amount refunded was correct.

ICJIA Agreement #402085

These expenditures were held for a disbursement from the Illinois Criminal Justice Information Authority that was received in August 2005.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2006

FISCAL YEAR 2005 (continued)

Homeland Security Part I

These expenditures were held for disbursements from the Illinois Emergency Management Agency received in lapse period.

Homeland Security Part II

These expenditures were held for a disbursement from the Illinois Emergency Management Agency received in the lapse period.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS

AGENCY FUNCTIONS AND PLANNING PROGRAM

The Illinois Law Enforcement Training and Standards Board (Board) was created by the Illinois Police Training Act (50 ILCS 705/1 et. seq). Board members serve without compensation.

The Board members at June 30, 2006 were as follows:

Statutory Members

Lisa Madigan, Attorney General
Phillip J. Cline, Superintendent, Chicago Police Department
Michael F. Sheahan, Cook County Sheriff
Weysan Dun, Special Agent-in-Charge, FBI
Judy Erwin, Executive Director, Illinois Board of Higher Education
Tom G. Dempsey, Director, Police Training Institute
Larry G. Trent, Director, Department of State Police
Roger E. Walker, Jr., Director, Illinois Department of Corrections

Appointed Members

Ted J. Street, Chairman
Mearl J. Justus, Vice Chairman
Timothy J. Davlin
Bennett W. Dickmann
Brent A. Fischer
G. Nick Graff
Robert J. Hogan
Valier L. Salmons
John H. Schlaf
H. Richard Watson

The Board is required by statute (50 ILCS 705/4) to hold at least four Board meetings each year. The Board meetings were held at various locations including Naperville, Chicago, Bloomington, Galena, Peoria, Springfield and Moline during FY05 and FY06. The quarterly meetings are held outside of Springfield to allow local law enforcement personnel an opportunity to attend meetings and be involved in Board discussions.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS

Agency Functions

The Board has the following powers and duties:

- To provide standards and training which enhance law enforcement's ability to readily and quickly adapt to our rapidly changing society and which can lead to public recognition of law enforcement as a profession.
- To promulgate standards for the selection and training of employees of law enforcement agencies both at the entry and advanced level so as to improve their training and performance, and to establish their qualification to be certified and licensed in the State of Illinois according to the standards and rules of the Board and the requirements of the Act; which standards shall establish mandatory, minimum requirements pertaining to the lack of a criminal history background; and the establishment of standards applicable to education, mental, moral, ethical, and physical skills and qualities.
- To establish, evaluate and improve curricula, to require adequate preparation for instructors, to certify qualified instructors, and to certify academy and other facilities acceptable for delivering such training.
- To certify and license personnel who have acquired the levels of education, training and experience necessary to perform the duties of law enforcement.
- To conduct research and evaluation needed to develop and improve the Board's standards and training based upon objective knowledge and the performance needs required, insofar as funds and practicality permit.
- To conduct surveys and research concerning training and the administration and operation of law enforcement agencies, and/or will aid governmental units in implementing the recommendations of studies which are conducted by other agencies or by consulting firms.
- To determine and secure agency and individual compliance with the Act, and all associated administrative standards, policies, rules and regulations.
- To provide financial aid as is authorized by the Governor and the General Assembly to Board-approved entities, forever considering the impact upon both quality and improvement, Statewide uniformity and accessibility, cost effectiveness, and other legislative requirements.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS

Agency Planning

The Board has established a strategic plan to address its mission to provide standards and training that enhance law enforcement’s ability to readily adapt to our rapidly changing society. The plan includes improving selection and training standards for law enforcement employees, establishing, evaluating and improving curricula and required objectives for instructors and training academies, and renewing and reforming programs.

Auditor’s Assessment of Planning Program

The Board appears to have maintained an adequate planning program and established procedures to manage its mandated and administrative duties.

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Board records, presents the average number of employees, by function, for the Fiscal Years ended June 30,

<u>Division</u>	2006	2005	2004
Payroll	24	23	25
Contractual	1		2
Total average employees	<u>25</u>	<u>23</u>	<u>27</u>

INTERAGENCY AGREEMENTS

Illinois Department of Transportation (IDOT) Agreements:

The Board had an interagency agreement with IDOT for the two periods FY05 and FY06. Funds were used to provide traffic safety-related training for law enforcement officers on a statewide basis. The objectives of this training were to reduce motor vehicle crashes by enhancing the attitudes, abilities, and skills of police officers in performing their traffic enforcement duties.

Another interagency agreement was created with IDOT for the two periods FY05 and FY06 in which funds were provided to continue the offering of DUI Law Enforcement Training for officers. The objective of the training was to reduce statewide traffic accidents by improving traffic enforcement methods and techniques, with an emphasis on total law enforcement efforts.

Illinois Emergency Management Agency (IEMA) Agreements:

The Board had an interagency agreement with the Illinois Emergency Management Agency during FY05 and FY06. Funds were provided under the Homeland Security Grant Program to create and operate a planning and terrorism awareness function for law enforcement officials. IEMA provides reimbursements to the Mobile Team Units through LETSB for training courses involving anti-terrorism training.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OPERATIONS

INTERAGENCY AGREEMENTS, continued

Attorney General Agreements:

Interagency agreements were created between the Board and the Office of the Attorney General for the two periods FY05 and FY06. Under this agreement, the Board paid the Attorney General's Office an amount each Fiscal Year to be used for services and programs related to operating the Computer Crime Institute. This project is to train and educate those necessary about computer crime.

Western Illinois University (WIU) Agreements:

The Board and Board of Trustees of Western Illinois University entered into interagency agreements for the two periods FY05 and FY06. Under this agreement WIU agreed to operate the Media Resource Center for the Board. The Board and WIU agreed on an estimated amount to be paid to the University on a quarterly basis for expenses related to operating the Media Resource Center and indirect costs. Additional funds were paid to the University as needed and approved by the Executive Director.

Interagency agreements between the Board and WIU were created to operate the Executive Institute for the Board for the two periods FY05 and FY06. The Board paid an agreed amount to the University on a quarterly basis for expenses related to Executive Institute Administrative services and indirect costs. These services are subject to a separate contract due to the indirect cost percentage of 15%. Additional funding was paid on approval from the Executive Director.

In addition, the Board and WIU had interagency agreements for the two periods FY05 and FY06 in which the University agreed to provide Executive Institute Services including programmatic categories and indirect costs. The two parties agreed on an estimated amount and additional funds were provided as necessary and approved by the Executive Director.

The Board and the WIU had another interagency agreement in which the University agreed to operate the Police Academy portion of the Board's Police Corps Program for a budgeted amount paid by the Board to the University. This program was approved and funded through an interagency agreement with the U.S. Department of Justice. Under this agreement between the Board and the University, the University agreed to provide the recruitment of students, testing and background investigations of the students, and the recruitment and liaison with participating agencies and organizations. The agreement began October 1, 2001 and was to originally end October 31, 2002. Due to changes agreed upon by both parties the termination date was amended to January 31, 2006 as well as the amount paid to the University.

STATE OF ILLINOIS
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2006

A summary of operating statistics, prepared from Board records, is presented below.

Law Enforcement Training is the main program administered by the Board. The Board fully reimbursed eligible academy expenses (tuition, lodging, travel, training materials) at 100% of the statutorily maximum amount for all eligible officers during the periods presented.

	June 30,		
	2006	2005	2004
Law Enforcement Officers completing mandated basic training	1,644	1,351	1,313
County Corrections Officers completing mandated basic training	766	699	658
Public Safety Personnel trained utilizing in-service training delivery system	42,442	43,442	47,758
Reimbursement cost per Law Enforcement Officer trained	\$2,863	\$2,657	\$2,536
Reimbursement cost per County Corrections Officer trained	\$1,419	\$1,390	\$1,224
Cost per training manhour for in-service training delivery program	\$8.01	\$7.54	\$7.11