

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

**COMPLIANCE EXAMINATION**

**For the two years ended June 30, 2014**

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

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2014**

**TABLE OF CONTENTS**

	<b><u>Schedule</u></b>	<b><u>Page(s)</u></b>
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		3-5
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		6-9
Schedule of Findings		
Current Findings – State Compliance		10-25
Prior Findings Not Repeated		26
Performance Audit Follow Up		27-30
Supplementary Information for State Compliance Purposes		
Summary		31
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2014	1	32-34
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2013	2	35-37
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	38-39
Schedule of Changes in State Property	4	40
Comparative Schedule of Cash Receipts	5	41
Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	6	42
Three Year Comparative Schedule of Receipts by County	7	43-44
Analysis of Significant Variations in Expenditures	8	45-48
Analysis of Significant Variations in Receipts	9	49
Analysis of Significant Lapse Period Spending	10	50-51
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		52-54
Average Number of Employees (Not Examined)		55
Interagency Agreements (Not Examined)		56
Service Efforts and Accomplishments (Not Examined)		57

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2014**

**AGENCY OFFICIALS**

Executive Director	Kevin T. McClain
Deputy Director	Larry N. Smith
Fiscal Officer	John Krein
Manager of Operations and Special Projects	Jennifer Wooldridge
Legal Counsel	John Keigher

Board administrative office is located at:

4500 South Sixth Street Road  
Room 173  
Springfield, Illinois 62703



# Illinois Law Enforcement Training and Standards Board

STATE OF ILLINOIS

Bruce Rauner, Governor  
Kevin T. McClain, Executive Director

Phone: 217/782-4540  
Fax: 217/524-5350  
TDD: 866/740-3933

January 15, 2015

West & Company, LLC  
919 E. Harris Avenue  
Greenville, IL 62246

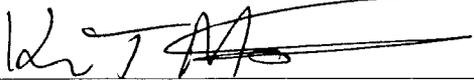
Ladies and Gentlemen:

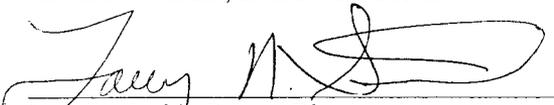
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Law Enforcement Training and Standards Board (Board). We are responsible for and we have established and maintained 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, 2014. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2014, the Board has materially complied with the assertions below.

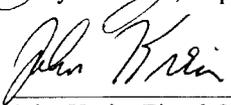
- A. The Board has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received and used public funds of the State in accordance with any limitations, 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. State revenues and receipts collected by the agency 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 agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Law Enforcement Training and Standards Board

  
Kevin T. McClain, Executive Director

  
Larry N. Smith, Deputy Director

  
John Krein, Fiscal Officer

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2014**

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with 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 does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	7	5
Repeated findings	4	3
Prior recommendations implemented or not repeated	1	6

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2014-001	10	Noncompliance with Fiscal Control and Internal Auditing Act	Material Weakness And Material Noncompliance
2014-002	12	Inadequate Controls Over Expenditure Records	Material Weakness And Material Noncompliance
2014-003	14	Inadequate Controls Over Equipment and Related Records	Material Weakness And Material Noncompliance
2014-004	17	Voucher Processing Weaknesses	Material Weakness And Material Noncompliance

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2014**

**COMPLIANCE REPORT - SUMMARY (continued)**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2014-005	20	Inadequate Control Over Employee Attendance	Significant Deficiency And Noncompliance
2014-006	22	Weaknesses in Processing Receipts	Significant Deficiency And Noncompliance
2014-007	24	Performance Appraisals Not Conducted Timely	Significant Deficiency And Noncompliance

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	26	Failure to Implement Identity Protection Act

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2014**

**COMPLIANCE REPORT - SUMMARY (continued)**

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on January 14, 2015.

Attending were:

**Law Enforcement Training and Standards Board**

Kevin T. McClain – Executive Director

Larry N. Smith – Deputy Director

John Krein – Fiscal Officer

Denise A. Matthew – Accountant Advanced

Trina Weinert – Private Secretary

**Office of the Auditor General**

Adam Ausmus – Audit Manager

Alex Wheeler – Assistant Manager

**West & Company, LLC**

Janice K. Romack – Partner

Michael Lawler – Manager

The responses to the recommendations were provided by John Krein in a letter dated January 15, 2015.

**WEST & COMPANY, LLC**

MEMBERS

E. LYNN FREESE  
RICHARD C. WEST  
BRIAN E. DANIELL  
JANICE K. ROMACK  
DIANA R. SMITH  
D. RAIF PERRY  
JOHN H. VOGT  
JOSHUA D. LOWE

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OFFICES

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**INDEPENDENT ACCOUNTANT'S 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**

As Special Assistant Auditors for the Auditor General, we have examined the State of 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, 2014. The management of the State of Illinois, Law Enforcement Training and Standards Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Law Enforcement Training and Standards Board's compliance based on our examination.

- A. The State of 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 State of 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 State of 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. State revenues and receipts collected by the State of 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 State of Illinois, Law Enforcement Training and Standards Board on behalf of the State or held in trust by the State of 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 State of Illinois, Law Enforcement Training and Standards Board's compliance with those requirements listed in the first paragraph of this report 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 State of Illinois, Law Enforcement Training and Standards Board's compliance with specified requirements.

As described in items 2014-001, 2014-002, 2014-003, and 2014-004 in the accompanying schedule of findings, the State of Illinois, Law Enforcement Training and Standards Board did not comply with requirements regarding the Statewide Accounting Management System and general internal control procedures. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Law Enforcement Training and Standards Board to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Law Enforcement Training and Standards Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014. However, the results of our procedures disclosed other instances of noncompliance with the 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 findings as items 2014-005, 2014-006, and 2014-007.

### **Internal Control**

Management of the State of Illinois, Law Enforcement Training and Standards Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Law Enforcement Training and Standards Board's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances 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, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Law Enforcement Training and Standards Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Law Enforcement Training and Standards Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2014-001, 2014-002, 2014-003, and 2014-004 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2014-005, 2014-006, and 2014-007 to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The State of Illinois, Law Enforcement Training and Standards Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Law Enforcement Training and Standard's responses and, accordingly, we express no opinion on the responses.

### **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 for the years ended June 30, 2014 and June 30, 2013 in Schedules 1 through 10 and the Analysis of Operations Section 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 June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012 accompanying supplementary information in Schedules 3 through 9 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

*West + Company, LLC*

Greenville, Illinois

January 15, 2015

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-001 FINDING** Noncompliance with the Fiscal Control and Internal Auditing Act

The Law Enforcement Training Standards Board (Board) did not comply with the Fiscal Control and Internal Auditing Act.

Our review of the Boards' Annual Certification of Controls (Certification) noted the Fiscal Year 2013 Certification was not filed with the Office of the Auditor General. The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3003) requires agencies to conduct an evaluation of their internal controls and certify to the Auditor General by May 1<sup>st</sup> of each year. The certification shall state if the agencies system of fiscal and administrative controls fully comply or do not fully comply with the Act and describe the weakness.

The Fiscal Year 2014 Certification was filed in accordance with the Act and the Board stated the following material weakness: "lack of resources prevents proactive activity to ensure compliance with mandatory statutory provisions related to training" and the cost of the weakness is "no formalized procedures and headcount to safeguard funds, property, and other assets and resources against waste, loss, unauthorized use, and misappropriation."

Our testing noted the following exceptions attributable to internal control weaknesses:

- Various areas of the internal control checklist, completed by the Board, indicated lack of segregation of duties for accounting functions.
- Monthly reconciliations of appropriations were missing, inaccurate, and not reviewed.
- Inadequate controls over equipment and related records.
- Vouchers were processed without appropriate documentation of review and approval.
- Employee attendance records were missing or unapproved.
- Revenues were processed late, without appropriate documentation, and improperly classified.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-001**      **FINDING**      Noncompliance with the Fiscal Control and Internal Auditing Act  
(continued)

Board personnel stated lack of necessary personnel is the cause of the conditions and they have made repeated requests to fill the vacancies through the Governor’s Office electronic personnel action request (EPAR) process.

The lack of adequate internal controls increases the likelihood a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 2014 -001)

**RECOMMENDATION**

We recommend the Board comply with the requirements of the Act by timely filing all required Certifications. Also, the Board should allocate sufficient resources in order to maintain effective internal controls to safeguard funds and property. Further, the Board should establish compensating controls to mitigate the risk of inadequate segregation of duties.

**BOARD RESPONSE**

The Board accepts the Recommendation. After completion of the Audit, the Board hired a new employee whose duties will include addressing the Recommendation. A specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly report to Board Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-002      FINDING      Inadequate Controls Over Expenditure Records**

The Law Enforcement Training and Standards Board (Board) did not properly reconcile expenditure records of the Board with the Office of the Comptroller's (IOC) monthly appropriations reports.

During our testing, we noted the following:

- Written documentation of completed monthly reconciliations of the Board's expenditures to the IOC's Monthly Appropriation Status Report (SB01) were not prepared.
- For Fiscal Year 2013, the reconciliations consisted of reports, without documentation of any procedures. Fiscal Year 2013 Board accounting information did not agree to IOC accounting information and the Board was unable to reconcile or account for differences as follows:
  - The Law Enforcement Camera Grant Fund (Fund 356) reflected differences of \$4,992.
  - The Traffic and Criminal Conviction Surcharge Fund (Fund 879) reflected differences of \$62,930.
  - The Federal Projects Fund (Fund 923) reflected differences of \$9,900.
- For Fiscal Year 2014, the reconciliations for the first twelve months consisted of reports, without documentation of procedures; however, no monthly reconciliations were performed for the lapse period. A full fiscal year reconciliation was documented but showed a minor difference when compared to the IOC records.
- Documentation was not maintained to show the reconciliations had been reviewed by an independent person after preparation.

The Comptroller's Statewide Accounting Management System (SAMS) (Procedure 11.40.20) requires each agency reconcile appropriation expenditures monthly and notify the IOC of irreconcilable differences so the necessary corrective action can be taken to locate the differences and correct the accounting records. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires each agency to establish a system, or systems, of internal and

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-002      FINDING      Inadequate Controls Over Expenditure Records (continued)**

fiscal and administrative controls, to provide assurance revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and statistical reports and to maintain accountability over the State's resources.

Board officials stated that the lack of documentation was due to a vacancy at the Agency. As a result of being short staffed, the monthly reconciliations consisted of a visual scan comparing IOC and Agency records.

Failure to maintain accurate Board records impairs the Board's ability to identify possible errors and reduces the usefulness of reliability of financial information. Failure to perform reconciliations results in differences and posting errors not being identified and corrected timely and could result in an overstatement or understatement of funds expended or available. (Finding Code No. 2014-002)

**RECOMMENDATION**

We recommend the Board perform and document monthly reconciliations of Agency expenditure records to the records of IOC. Further, any errors identified should be corrected and documented.

**BOARD RESPONSE**

The Board accepts the Recommendation. In May 2012 the Board employee (a 43 year Board employee) who generated and maintained the manual expenditure records retired, and to date has not been permanently replaced. To address this vacancy in Fiscal Year 2013 the Board adopted the CMS Accounting Information System (AIS). As part of the implementation of AIS, the Board's staff identified issues in Fiscal Year 2013 and worked with CMS AIS staff to address/correct those issues in Fiscal year 2014.

The Board will continue to request replacement of departed employees to permit documentation of expenditure record reconciliations.

Also, a specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly reports to the Board Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-003      FINDING      Inadequate Controls Over Equipment and Related Records**

The Law Enforcement Training and Standards Board (Board) did not maintain sufficient controls over its equipment and related records.

During our testing, we noted the following:

- Four of nine (44%) of additions tested were not added to the Board’s property records. The four items totaled \$5,939 and included a radio, I-Pad, and two chairs. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) states agencies shall adjust property records within 30 days of acquisition, change or deletion of equipment items. Board personnel stated the items were not recorded due to clerical errors and the property control officer did not know the items had been received.
- Six of eight (75%) quarterly Agency Reports of State Property (C-15) filed with the Comptroller were revised by the Board. Board personnel stated that board staff was out of practice and staff shortages reduced the time spent on ensuring the accuracy of the C-15’s. Additionally, two of the eight (25%) C-15 reports incorrectly reported the net amount of additions and deletions rather than each amount separately. The Statewide Accounting Management System (SAMS) (Procedure 29.20.10) requires additions and deletions each to be on the appropriate line. Board personnel stated due to staffing shortages, the reports were prepared by a different person than was previously responsible for this function.
- A capital lease valued at \$12,862 was not listed on the property records. The lease was for two copiers. SAMS (Procedure 29.10.30) requires capital leases to be capitalized and recorded as an asset of the leasing agency and should be reflected on the Agency Report of State Property. Board personnel stated copiers are leased under the terms of a CMS Master Contract.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-003**      **FINDING**      Inadequate Controls Over Equipment and Related Records  
(continued)

- Twenty-Five of 62 (40%) items selected from the property control records could not be located. In addition, the property control records do not show the location of the property. SAMS (Procedure 29.10.10) requires detail record keeping to be maintained for each asset which includes the organization unit charged with custody and location. Board personnel stated they have not updated their property control records since moving to their current location in October 2009.
- Two of 62 (3%) items tested did not have a property control tag affixed. The items were a scanner and a digital camera. The Code (44 Ill. Adm. Code 5010.210) states agencies are responsible for marking each piece of State owned equipment in their possession with a unique six digit identification number. Board personnel stated the items were not tagged due to oversight.

The State Property Control Act (30 ILCS 605/4) states every responsible officer of State government shall be accountable for the supervision, control, and inventory of all property under his jurisdiction.

Failure to exercise adequate control over property and maintain accurate property control records increases the risk of loss, misappropriation and inaccurate information being submitted to the State Comptroller. The Board's total property at June 30, 2013 and 2014 was \$567,257 and \$493,065, respectively. (Finding Code No. 2014-003, 12-1)

**RECOMMENDATION**

We recommend the Board establish controls over equipment and property reporting by implementing procedures to ensure the property control records are adjusted timely for equipment transactions, disclose the current location, properly tag all equipment items, and record capital leases. Additionally, we recommend all C-15's filed with the Office of the State Comptroller be accurately prepared and reviewed.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-003**      **FINDING**      Inadequate Controls Over Equipment and Related Records  
(continued)

**BOARD RESPONSE**

The Board accepts the Recommendation. It will continue efforts to fill outstanding vacancies, and in the interim will work within existing resources to implement the Recommendation. The Board will implement regular inventory verifications.

Also, a specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly report to Board Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-004      FINDING      Voucher Processing Weaknesses**

The Law Enforcement Training and Standards Board (Board) did not exercise adequate control over voucher processing.

During our testing, we noted the following:

- Twenty-two of 176 (13%) vouchers tested, totaling \$645,476, were approved for payment from 1 to 181 days late.

The Illinois Administrative Code (Code) (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill.

- Four of 176 (2%) vouchers tested, totaling \$21,365, had the same individual signing as the receiving officer and agency head.

Good business practices require adequate segregation of duties to ensure the safeguarding of assets and provide assurance all transactions are valid, authorized, and properly recorded.

- Twenty-five of 176 (14%) vouchers tested, totaling \$2,698,739, had only one signature of approval. The approval was by the same person who prepared the voucher or was a stamped signature which the preparer had access and authority to use.

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires all state agencies to establish and maintain a system or systems of internal fiscal and administrative controls to ensure funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. In addition, good internal controls require proper segregation of duties of the expenditures, receipts, payroll and purchasing functions.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-004      FINDING      Voucher Processing Weaknesses (continued)**

- Twenty-one of 176 (12%) vouchers tested, totaling \$333,546, contained an approval agency head signature after the voucher had been submitted to the Illinois Office of the Comptroller.

According to the Comptroller’s Statewide Accounting Management System (SAMS) (Procedure 17.10.20), “Following the recording, the vouchers are presented to the agency official who is responsible for voucher approval and certification or a designated representative.”

- Nine of 176 (5%) vouchers tested, totaling \$5,452, did not utilize the correct detailed object code.

According to SAMS (Procedure 17.20.20), agencies are required to list the expenditure object code that is applicable to the payment.

- Approval and receiving officer testing on 6 of 176 (3%) vouchers, totaling \$46,630, could not be completed due to a lack of documentation of signatures.

Good business practice requires personnel to verify receipt of goods or services prior to payment.

- One of 176 (1%) vouchers, totaling \$2,376, could not be located by the Board. The voucher was for travel direct billings.

The State Records Act (5 ILCS 160/8) requires the head of each agency to preserve the records containing adequate and proper documentation of the essential transactions of the agency. Additionally, according to SAMS (Procedure 17.10.20), “State agencies must maintain all supporting documentation necessary to substantiate their encumbrances, expenditures and other transactions.”

Board personnel stated lack of necessary personnel is the cause of the conditions and they have made repeated requests to fill the vacancies.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-004**      **FINDING**      Voucher Processing Weaknesses (continued)

The lack of proper approval increases the likelihood of error or irregularities that could occur when processing vouchers. Late approvals of vendor invoices can result in unnecessary expenditures by the State through interest and penalties. (Finding Code No. 2014-004, 12-3, 10-9, 08-13)

**RECOMMENDATION**

We recommend the Board comply with the Code, the FCIAA and SAMS when processing vouchers in order to safeguard State resources and correctly report information to the Office of the State Comptroller.

**BOARD RESPONSE**

The Board accepts the Recommendation. It will continue efforts to fill outstanding vacancies. Further, after completion of the Audit the Board hired a new employee whose duties will permit existing staff to address the Recommendation.

A specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly report to the Board's Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-005      FINDING      Inadequate Control Over Employee Attendance**

The Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over employee attendance.

We tested six months of attendance records for eight employees and noted the following:

- Seven of eight (88%) employees tested did not submit leave slips timely or in advance. In 10 separate instances, leave slips were submitted from five to 20 days late. The Board's Personnel Manual (Manual) requires leave time to be approved in advance except in cases of emergency. In addition, the Illinois Administrative Code (Code) (80 Ill. Adm. Code 303.350) requires employees to provide advance notice of absence from work whenever possible.
- Three of eight (38%) employees tested did not have leave requests properly approved by a supervisor. In four separate instances leave slips were not approved because a leave request form was not submitted. The Manual requires leave requests to be approved by the employee's supervisor.
- Three of eight (38%) employees tested did not submit bi-monthly time sheets as required. We noted one employee did not begin submitting the bi-monthly time sheets until January 2013 and did not start maintaining a printed copy until September 2014. A second employee did not submit two time sheets, and a third did not submit eight time sheets. The State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)) requires all State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.
- Three of eight (38%) employees tested had time sheets that did not agree to the leave requests, daily sign-out sheets, and the Central Time and Attendance System (CTAS). We noted four discrepancies totaling 4.5 hours when comparing time sheets to CTAS reports for the months tested. The Code (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 et seq.) states each operating agency shall maintain accurate, daily attendance records.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-005**      **FINDING**      Inadequate Control Over Employee Attendance (continued)

Board officials stated, due to a vacancy in an accounting position at the Board from June 2012 through the examination period, the on-going verification of attendance records suffered; however, the Board will continue to stress timeliness and accuracy of these matters.

Failure to maintain adequate controls over employee attendance and attendance records increases the risk of the Board paying for services not rendered by employees. (Finding Code No. 2014-005, 12-2, 10-3, 08-5)

**RECOMMENDATION**

We recommend the Board implement the necessary controls in order to maintain accurate daily attendance records in compliance with the Illinois Administrative Code and their Personnel Manual. Specifically, we recommend the Board ensure employee attendance records are complete, properly approved and reconcile with leave requests. Further, we recommend the Board ensure employees submit leave slips in advance or as timely as possible.

**BOARD RESPONSE**

The Board accepts the Recommendation. It will take specific action to address this Recommendation, including regular checks of documentation and records related to leave requests.

Also, a specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly report to the Board Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-006      FINDING      Weaknesses in Processing Receipts**

The Law Enforcement Training and Standards Board (Board) failed to properly process cash receipts.

Sample testing on five of 25 (20%) total deposits for the Police Training Board Services (Fund 517) and the Law Enforcement Officers Training Board Federal Projects (Fund 923) showed:

- Two of two (100%) receipts totaling \$9,850 Treasurers drafts were not remitted to the Comptroller for deposit timely and were 9 to 100 days late.
- Thirty-eight of 39 (97%) receipts totaling \$186,526 were not timely deposited and ranged from 2 to 92 days late.
- Thirty-seven of 39 (95%) receipts totaling \$124,645 did not show the check date received in the supporting documentation.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2(b)) requires agencies to “pay into the State treasury the gross amount of money so received on the day of actual physical receipt with respect to any single item of receipt exceeding \$10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$10,000 or more, or within 48 hours of actual physical receipt to an accumulation of receipts exceeding \$500 but not less than \$10,000...” The Statewide Accounting Management System (SAMS) (Procedure 25.20.10) states receipt deposits are to be submitted on the Receipt Deposit Transmittal (RDT) form....with deposit instruments attached to the Office of the Comptroller. One copy of the RDT is to be maintained by the submitting agency. The attachments are necessary for the Board to keep assisting in resolving errors, if discovered after the deposit is made with the Comptroller’s Office.

Board personnel stated the errors were caused by oversight that occurred during staff turnover and vacancies during fiscal year 2013 and 2014.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-006**      **FINDING**      Weaknesses in Processing Receipts (continued)

The Board's total receipts for Fund 517 and Fund 923 were \$435,633 and \$412,723 for fiscal year 2013 and 2014, respectively. Failure to maintain documentation to substantiate the amount received could result in delays in deposits and deposit errors. Failure to deposit receipts in a timely manner is noncompliance with the State Officers and Employees Money Disposition Act. (Finding Code No. 2014-006)

**RECOMMENDATION**

We recommend the Board ensure cash receipts are properly documented and timely deposited.

**BOARD RESPONSE**

The Board accepts the Recommendation. After completion of the Audit the Board hired a new employee whose duties will include addressing the Recommendation.

A specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly report to Board Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-007      FINDING      Performance Appraisals Not Conducted Timely**

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

During our testing, we noted the Board did not perform annual or probationary performance appraisals for six of eight (75%) employees tested in accordance with the Illinois Administrative Code (Code). The Board was required to prepare 13 annual evaluations and two probationary evaluations during the examination period for the eight employees tested. The annual evaluations for three employees ranged from 25 to 49 days late and had not been performed for two employees. Additionally, one employee did not receive the first or second probationary evaluation as required by the Board's Personnel Manual (Manual).

The Code (80 Ill. Adm. Code 302.270) requires the Board to prepare an evaluation on employees not less often than annually and two evaluations for employees during their probationary period. The Personnel Manual requires that an employee participating in the performance evaluation conference is not an option, but a condition of employment.

Board officials stated the person who was in charge of ensuring performance evaluations were current and timely left the Board in December 2012 and the position remained vacant throughout the examination period.

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. 2014-007, 12-5, 10-5, 08-10, 06-5)

**RECOMMENDATION**

We recommend the Board comply with the Code and conduct all performance appraisals timely for all employees.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Current Findings – State Compliance**

**2014-007**      **FINDING**      Performance Appraisals Not Conducted Timely (continued)

**BOARD RESPONSE**

The Board accepts the Recommendation. Responsibility for this function has been reassigned to existing Board staff.

Also, a specific Board staff member has been assigned to monitor compliance with the Audit Recommendation, and regularly report to the Board Administrators.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF FINDINGS  
For the two years ended June 30, 2014**

**Prior Findings Not Repeated**

A. **FINDING** (Failure to Implement Identity Protection Act)

During the previous engagement, the Law Enforcement Training and Standards Board (Board) failed to implement the provisions of the Identity Protection Act (Act) by drafting and approving an identity-protection policy by June 1, 2011.

During the current engagement, our testing results showed the Board implemented an identity protection policy and its provisions were found to be in compliance with the Act. (Finding Code No. 12-4)

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
PERFORMANCE AUDIT FOLLOW-UP  
For the two years ended June 30, 2014**

**ILLINOIS LAW ENFORCEMENT TRAINING  
AND STANDARDS BOARD'S  
USE OF MONEYS APPROPRIATED FROM THE  
DEATH CERTIFICATE SURCHARGE FUND**

The Illinois Office of the Auditor General conducted a management audit of the Illinois Law Enforcement Training and Standards Board's use of moneys appropriated from the Death Certificate Surcharge Fund. The management audit was released in April 2014 and contained eight recommendations to the Illinois Law Enforcement Training and Standards Board (Board). For the two years ended June 30, 2014, Compliance Examination, auditors inquired from the Board's management on the progress of the eight recommendations. The status for each recommendation was provided by the Board. Because the management audit was released only two months prior to the end of the audit period, we will follow up on all recommendations as part of the next audit cycle.

**Recommendation 1 - Voucher Approval**

**Recommendation:**

*The Board should ensure that proper signatures and approvals are obtained on all vouchers. The Board should also implement controls to ensure vouchers are approved within the required 30-day time frame.*

**Status:**

The Board has recently completed interviews for a position that will assist in processing the vouchers in a timely manner, and is awaiting CMS approval of the candidate. In addition to that position, the Board has obtained EPAR approval to hire another position that will also be able to assist in approving and processing vouchers. The Board is awaiting CMS approval for this position before it can be filled.

**Recommendation 2 - Death Investigation and Homicide Training Expenditure Guidelines**

**Recommendation:**

*The Board should follow its Death Investigation Course Guidelines. It should require proposals to be submitted for all trainings, require timely submission of requests for reimbursement, require support for all expenditures, and only reimburse allowable costs.*

**Status:**

The Board has reviewed and adjusted its guidelines, to better reflect the realities of providing the basic needs of trainings exceeding 200 participants. In addition, the Board had notified the Illinois Coroner's Association of the Audit findings and has worked with the Coroners to ensure that only preapproved costs are reimbursed subject to State of Illinois rules and regulations.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
PERFORMANCE AUDIT FOLLOW-UP  
For the two years ended June 30, 2014**

**Recommendation 3 - Use of Death Certificate Surcharge Fund Moneys**

**Recommendation:**

*The Board should develop policies and procedures that delineate allowable uses of appropriations received from the Death Certificate Surcharge Fund. The Board should also develop policies that provide additional guidance regarding specific costs that are reimbursable with moneys from the Death Certificate Surcharge Fund including registration fees.*

**Status:**

The Board has reviewed and adjusted its guidelines, to better reflect the realities of providing the basic needs of trainings exceeding 200 participants. In addition, the Board had notified the Illinois Coroner's Association of the Audit findings and has worked with the Coroners to ensure that only preapproved costs are reimbursed subject to State of Illinois rules and regulations.

**Recommendation 4 - Maintaining a List of Elected Coroners**

**Recommendation:**

*The Board should maintain a list of all coroners and whether the position is elected or appointed in that county. The Board should also update this list after each election.*

**Status:**

The Board has obtained, and will continue to obtain, from the state Board of Elections information regarding which coroners are elected and/or appointed.

**Recommendation 5 - Tracking Coroner Training**

**Recommendation:**

*The Board should develop a system that documents whether and when each coroner completes the statutorily required Coroner training program. The Board should comply with State law (55 ILCS 5/3-3001(b)(3)) and its administrative rule (20 Ill. Adm. Code 1760.207) and notify all county boards of successful or unsuccessful completion of the coroner training program by the coroner of that county.*

**Status:**

The Board will work with specific county boards and ICMEA to develop systems to track coroner training. In addition, the Board will work with the county boards directly.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
PERFORMANCE AUDIT FOLLOW-UP  
For the two years ended June 30, 2014**

**Recommendation 6 - Assessing Homicide Training Needs**

**Recommendation:**

*In order to enhance its ability to identify training needs around the State, the Board should improve its tracking of individuals certified as lead homicide investigators including adding the county of those trained and certified as lead homicide investigators to its training database.*

**Status:**

The Board's mobile teams units will assist in the development of a data base to track individual lead homicide investigators, including adding the county of the agency. Furthermore, the Board will contact each lead homicide investigator and his or her agency to ensure in-service training requirements are met to validate the certification process.

**Recommendation 7 - Procurement of Training**

**Recommendation:**

*The Board should:*

- *Ensure that a formal agreement is used for homicide trainings provided with Death Certificate Surcharge Fund moneys.*
- *Develop and approve a list of training courses that can be reimbursed with Death Certificate Surcharge Fund moneys and a list of individuals and training companies that are approved to present those courses.*
- *Consider master contracts for courses that are offered on a regular basis and contracting directly with the training companies that provide a large amount of training in order to standardize the course content and charges.*

**Status:**

The Board has recently completed interviews for a position that will assist in the grant process, and is awaiting CMS approval of the candidate. In addition to that position, the Board has obtained EPAR approval to hire another position that will also be able to assist in the grant process. The Board is awaiting CMS approval for this position before it can be filled.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
PERFORMANCE AUDIT FOLLOW-UP  
For the two years ended June 30, 2014**

**Recommendation 8 - Delivery of Training**

**Recommendation:**

*The Board should ensure that death investigation and homicide training is provided in the most efficient and effective manner possible. The Board should also follow its guidelines and should consider developing more specific policies regarding acceptable methods of delivering trainings reimbursed with Death Certificate Surcharge Fund moneys.*

**Status:**

The Board has reviewed and adjusted its guidelines, to better reflect the realities of providing the basic needs of trainings exceeding 200 participants. In addition, the Board had notified the Illinois Coroner's Association of the Audit findings and has worked with the Coroners to ensure that only preapproved costs are reimbursed subject to State of Illinois rules and regulations.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2014**

**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 1: Schedule of Appropriations, Expenditures and Lapsed Balances-2014
  - Schedule 2: Schedule of Appropriations, Expenditures and Lapsed Balances-2013
  - Schedule 3: Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Schedule 4: Schedule of Changes in State Property
  - Schedule 5: Comparative Schedule of Cash Receipts
  - Schedule 6: Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
  - Schedule 7: Three Year Comparative Schedule of Receipts by County
  - Schedule 8: Analysis of Significant Variations in Expenditures
  - Schedule 9: Analysis of Significant Variations in Receipts
  - Schedule 10: Analysis of Significant Lapse Period Spending
  
- Analysis of Operations (Not Examined):
  - Agency Functions and Planning Program (Not Examined)
  - Average Number of Employees (Not Examined)
  - Interagency Agreements (Not Examined)
  - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 10. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2014**

**Fourteen Months Ended August 31, 2014**

PUBLIC ACT 98-0050	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>LAW ENFORCEMENT CAMERA GRANT FUND - 356</u>					
For Grants Related to Install Video Cameras in					
Law Enforcement Vehicles	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Total Fund - 356	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
<u>POLICE TRAINING BOARD SERVICES FUND - 517</u>					
For Payment of and/or Services Related to					
Law Enforcement Training	\$ 100,000	\$ 1,237	\$ 40	\$ 1,277	\$ 98,723
Total Fund - 517	<u>\$ 100,000</u>	<u>\$ 1,237</u>	<u>\$ 40</u>	<u>\$ 1,277</u>	<u>\$ 98,723</u>
<u>DEATH CERTIFICATE SURCHARGE FUND - 635</u>					
For Payment of and/or Services Related to Death					
Investigation in Accordance with the Vital Records Act	\$ 400,000	\$ 280,886	\$ 77,438	\$ 358,324	\$ 41,676
Total Fund - 635	<u>\$ 400,000</u>	<u>\$ 280,886</u>	<u>\$ 77,438</u>	<u>\$ 358,324</u>	<u>\$ 41,676</u>

**STATE OF ILLINOIS**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
**Appropriations for Fiscal Year 2014**

**Fourteen Months Ended August 31, 2014**

PUBLIC ACT 98-0050	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<b><u>TRAFFIC AND CRIMINAL CONVICTION SURCHARGE FUND - 879</u></b>					
Personal Services	\$ 1,887,000	\$ 1,196,286	\$ -	\$ 1,196,286	\$ 690,714
State Contribution to State					
Employees' Retirement System	725,400	484,432	-	484,432	240,968
State Contributions to Social Security	93,970	93,589	371	93,960	10
Group Insurance	621,000	352,578	-	352,578	268,422
Contractual Services	431,250	318,479	108,960	427,439	3,811
Travel	28,900	15,194	4,566	19,760	9,140
Commodities	9,070	7,975	1,090	9,065	5
Printing	1,320	1,314	-	1,314	6
Equipment	930	928	-	928	2
Electronic Data Processing	72,530	68,570	3,950	72,520	10
Telecommunications	33,310	30,972	2,335	33,307	3
Operations of Automotive Equipment	21,120	19,095	2,020	21,115	5
Reimbursement of Training and Training Services	11,700,000	7,314,088	4,265,302	11,579,390	120,610
Total - Fund 879	<u>\$ 15,625,800</u>	<u>\$ 9,903,500</u>	<u>\$ 4,388,594</u>	<u>\$ 14,292,094</u>	<u>\$ 1,333,706</u>
<b>TOTAL - All APPROPRIATED FUNDS</b>	<u><u>\$ 17,125,800</u></u>	<u><u>\$ 10,185,623</u></u>	<u><u>\$ 4,466,072</u></u>	<u><u>\$ 14,651,695</u></u>	<u><u>\$ 2,474,105</u></u>

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2014**

**Fourteen Months Ended August 31, 2014**

	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures
PUBLIC ACT 98-0050			
 <u>NON-APPROPRIATED FUNDS</u>			
 <u>FEDERAL PROJECTS FUND - 923</u>			
Homeland Security Grant FY11	\$ 147,741	\$ -	\$ 147,741
Homeland Security Grant FY12	145,779	112,475	258,254
Illinois Criminal Justice Information Authority Grant 384027	-	45,510	45,510
	<u>\$ 293,520</u>	<u>\$ 157,985</u>	<u>\$ 451,505</u>
 TOTAL - ALL NON-APPROPRIATED			
	<u>\$ 10,479,143</u>	<u>\$ 4,624,057</u>	<u>\$ 15,103,200</u>
 <b>GRAND TOTAL - ALL FUNDS</b>			

Note 1: The information reflected in this schedule was taken directly from the records of the State Comptroller and reconciled to the records of the Agency.

Note 2: Expenditures amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
**Appropriations for Fiscal Year 2013**

**Fourteen Months Ended August 31, 2013**

PUBLIC ACT 97-0731	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>LAW ENFORCEMENT CAMERA GRANT FUND - 356</u>					
For Grants Related to Install Video Cameras in					
Law Enforcement Vehicles	\$ 1,000,000	\$ 434,887	\$ 241,505	\$ 676,392	\$ 323,608
Total Fund - 356	<u>\$ 1,000,000</u>	<u>\$ 434,887</u>	<u>\$ 241,505</u>	<u>\$ 676,392</u>	<u>\$ 323,608</u>
<u>POLICE TRAINING BOARD SERVICES FUND - 517</u>					
For Payment of and/or Services Related to					
Law Enforcement Training	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total Fund - 517	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<u>DEATH CERTIFICATE SURCHARGE FUND - 635</u>					
For Payment of and/or Services Related to Death					
Investigation in Accordance with the Vital Records Act	\$ 400,000	\$ 328,945	\$ 71,055	\$ 400,000	\$ -
Total Fund - 635	<u>\$ 400,000</u>	<u>\$ 328,945</u>	<u>\$ 71,055</u>	<u>\$ 400,000</u>	<u>\$ -</u>

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2013**

**Fourteen Months Ended August 31, 2013**

PUBLIC ACT 97-0731	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures	Balances Lapsed
<b><u>TRAFFIC AND CRIMINAL CONVICTION SURCHARGE FUND - 879</u></b>					
Personal Services	\$ 1,853,400	\$ 1,146,734	\$ -	\$ 1,146,734	\$ 706,666
State Contribution to State					
Employees' Retirement System	704,100	436,727	-	436,727	267,373
State Contributions to Social Security	114,490	90,991	284	91,275	23,215
Group Insurance	621,000	374,445	-	374,445	246,555
Contractual Services	400,380	267,001	133,379	400,380	-
Travel	40,000	17,302	4,653	21,955	18,045
Commodities	9,890	8,990	895	9,885	5
Printing	1,470	1,468	-	1,468	2
Equipment	300	300	-	300	-
Electronic Data Processing	68,220	64,448	3,767	68,215	5
Telecommunications	28,800	26,452	2,339	28,791	9
Operations of Automotive Equipment	24,450	20,243	4,202	24,445	5
Reimbursement of Training and Training Services	11,000,000	7,438,453	3,395,712	10,834,165	165,835
Total - Fund 879	<u>\$ 14,866,500</u>	<u>\$ 9,893,554</u>	<u>\$ 3,545,231</u>	<u>\$ 13,438,785</u>	<u>\$ 1,427,715</u>
<b>TOTAL - All APPROPRIATED FUNDS</b>	<u><u>\$ 16,366,500</u></u>	<u><u>\$ 10,657,386</u></u>	<u><u>\$ 3,857,791</u></u>	<u><u>\$ 14,515,177</u></u>	<u><u>\$ 1,851,323</u></u>

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
Appropriations for Fiscal Year 2013**

**Fourteen Months Ended August 31, 2013**

	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01 - 8/31/13	Total Expenditures
	<u>                    </u>	<u>                    </u>	<u>                    </u>
PUBLIC ACT 97-0731			
 <u>NON-APPROPRIATED FUNDS</u>			
 <u>FEDERAL PROJECTS FUND - 923</u>			
Homeland Security Grant FY10	\$ 19,142	\$ -	\$ 19,142
Homeland Security Grant FY11	286,604	81,904	368,508
Illinois Criminal Justice Information Authority Grant 539001	-	55,375	55,375
Illinois Criminal Justice Information Authority Grant 383027	<u>-</u>	<u>10,436</u>	<u>10,436</u>
 TOTAL - ALL NON-APPROPRIATED	 <u>\$ 305,746</u>	 <u>\$ 147,715</u>	 <u>\$ 453,461</u>
 <b>GRAND TOTAL - ALL FUNDS</b>	 <u><u>\$ 10,963,132</u></u>	 <u><u>\$ 4,005,506</u></u>	 <u><u>\$ 14,968,638</u></u>

Note 1: The information reflected in this schedule was taken directly from the records of the State Comptroller and reconciled to the records of the Agency.

Note 2: Expenditures amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

**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, 2014, 2013, and 2012**

	<u>2014</u>	<u>2013</u>	<u>2012</u>
	<u>P.A. 98-0050</u>	<u>P.A. 97-0731</u>	<u>P.A. 97-0064</u>
<b>Law Enforcement Camera Grant Fund - 356</b>			
Appropriations (net after transfers)	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 97,000</u>
Expenses for Grants Related to Installing Video Cameras in Law Enforcement Vehicles	<u>-</u>	<u>676,392</u>	<u>25,135</u>
Lapsed balances	<u>\$ 1,000,000</u>	<u>\$ 323,608</u>	<u>\$ 71,865</u>
<b>Police Training Board Services Fund - 0517 and Interest Fund - 105</b>			
Appropriations (net after transfers)	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Expenses for Payment of and/or Services Related to Law Enforcement Training	<u>1,277</u>	<u>-</u>	<u>22,049</u>
Lapsed Balances	<u>\$ 98,723</u>	<u>\$ 100,000</u>	<u>\$ 77,951</u>
<b>Death Certificate Surcharge Fund - 635</b>			
Appropriations (net after transfers)	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Expenses for Payment of and/or Services Related to Death Investigation in Accordance with the Vital Records Act	<u>358,324</u>	<u>400,000</u>	<u>400,000</u>
Lapsed balances	<u>\$ 41,676</u>	<u>\$ -</u>	<u>\$ -</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, 2014, 2013, and 2012**

	2014	2013	2012
	P.A. 98-0050	P.A. 97-0731	P.A. 97-0064
<b>Traffic and Criminal Conviction Surcharge Fund - 879</b>			
Appropriations (net after transfers)	\$ 15,625,800	\$ 14,866,500	\$ 13,950,600
Expenditures			
Personal services	\$ 1,196,286	\$ 1,146,734	\$ 1,273,287
State Contribution to State			
Employees' Retirement System	484,432	436,727	436,897
State Contributions to Social Security	93,960	91,275	98,409
Group Insurance	352,578	374,445	325,835
Contractual Services	427,439	400,380	382,130
Travel	19,760	21,955	28,791
Commodities	9,065	9,885	8,812
Printing	1,314	1,468	1,228
Equipment	928	300	394
Electronic Data Processing	72,520	68,215	69,741
Telecommunications	33,307	28,791	30,257
Operations of Automotive Equipment	21,115	24,445	35,322
Reimbursement of Training and Training Services	11,579,390	10,834,165	9,258,800
Total Expenditures - Fund 879	14,292,094	13,438,785	11,949,903
Lapsed balances	\$ 1,333,706	\$ 1,427,715	\$ 2,000,697
<b>NON-APPROPRIATED FUNDS</b>			
<b>Federal Projects Fund - 0923</b>			
Homeland Security Grant FY09	\$ -	\$ -	\$ 88,179
Homeland Security Grant FY10	-	19,142	401,232
Homeland Security Grant FY11	147,741	368,508	-
Homeland Security Grant FY12	258,254	-	-
Illinois Criminal Justice Information Authority Grant 539001	-	55,375	-
Illinois Criminal Justice Information Authority Grant 383027	-	10,436	-
Illinois Criminal Justice Information Authority Grant 384027	45,510	-	-
Subtotal - Fund 0923	\$ 451,505	\$ 453,461	\$ 489,411
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Expenditures	\$ 15,103,200	\$ 14,968,638	\$ 12,886,498

Note: Fiscal year 2012 expenditures and related lapsed balances do not reflect any interest payments approved for payment and submitted by the Board to the Comptroller for payment after August.

**STATE OF ILLINOIS**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
**For the two years ended June 30, 2014**

	<u>Equipment</u>
Balance at July 1, 2012	\$ 582,339
Additions	21,587
Deletions	(2,041)
Net transfers	<u>(34,628)</u>
Balance at June 30, 2013	<u>\$ 567,257</u>
Balance at July 1, 2013	\$ 567,257
Additions	9,929
Deletions	(25,196)
Net transfers	<u>(58,925)</u>
Balance at June 30, 2014	<u>\$ 493,065</u>

Note: The above schedule has been derived from Agency 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 year ended June 30,**

	Fiscal Year		
	2014	2013	2012
<u>Police Training and Services Fund - 517</u>			
Deposits from licenses and fees	\$ -	\$ 9,850	\$ 13,450
Total Police Training and Services Fund - 517	<u>\$ -</u>	<u>\$ 9,850</u>	<u>\$ 13,450</u>
<u>Traffic and Criminal Surcharge Fee Fund - 879</u>			
Deposits from countries for surcharges on certain traffic and criminal convictions	\$ 16,847,765	\$ 17,455,883	\$ 18,606,520
Total Traffic and Criminal Surcharge Fee Fund - 879	<u>\$ 16,847,765</u>	<u>\$ 17,455,883</u>	<u>\$ 18,606,520</u>
<u>Federal Projects Fund - 923</u>			
Federal Grants received through the U.S. Department of Homeland Security from IEMA	\$ 405,631	\$ 370,408	\$ 506,935
Federal Grants received through the Illinois Criminal Justice Information Authority	<u>55,946</u>	<u>55,375</u>	<u>-</u>
Total Federal Projects Fund - 923	<u>\$ 461,577</u>	<u>\$ 425,783</u>	<u>\$ 506,935</u>
 Total receipts - all funds	 <u>\$ 17,309,342</u>	 <u>\$ 17,891,516</u>	 <u>\$ 19,126,905</u>

**STATE OF ILLINOIS**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO**  
**THE STATE COMPTROLLER**  
**For the fiscal years ended June 30,**

	Fiscal Year		
	2014	2013	2012
<u>Police Training Board Services Fund - 517</u>			
Receipts per Boards records	\$ -	\$ 9,850	\$ 13,450
Add: Deposits in transit, beginning of year	-	-	-
Prior year refund	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits recorded by the Comptroller - Fund 517	<u>\$ -</u>	<u>\$ 9,850</u>	<u>\$ 13,450</u>
<u>Traffic and Criminal Surcharge Fund - 879</u>			
Receipts per Boards records	\$ 16,847,765	\$ 17,455,883	\$ 18,606,520
Add: Deposits in transit, beginning of year	-	-	-
Prior year refund	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits recorded by the Comptroller - Fund 879	<u>\$ 16,847,765</u>	<u>\$ 17,455,883</u>	<u>\$ 18,606,520</u>
<u>Federal Projects Fund - 923</u>			
Receipts per Boards records	\$ 461,577	\$ 425,783	\$ 506,935
Add: Deposits in transit, beginning of year	-	-	-
Prior year refund	-	-	-
Less: Deposits in transit, end of year	48,855	-	-
Deposits recorded by the Comptroller - Fund 923	<u>\$ 412,722</u>	<u>\$ 425,783</u>	<u>\$ 506,935</u>
Total deposits remitted to the Comptroller - all funds	<u>\$ 17,260,487</u>	<u>\$ 17,891,516</u>	<u>\$ 19,126,905</u>

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

COUNTY	2014	2013	2012	FY13 to FY14		FY 12 to FY13	
				Increase (Decrease)		Increase (Decrease)	
				Amount	Percentage	Amount	Percentage
1 ADAMS	\$ 154,669	\$ 130,569	\$ 121,828	\$ 24,100	18%	\$ 8,741	7%
2 ALEXANDER	35,984	67,633	79,004	(31,649)	-47%	(11,371)	-14%
3 BOND	143,397	140,838	140,751	2,559	2%	87	0%
4 BOONE	226,003	192,755	233,628	33,248	17%	(40,873)	-17%
5 BROWN	18,533	20,770	13,708	(2,237)	-11%	7,062	52%
6 BUREAU	56,872	64,350	60,413	(7,478)	-12%	3,937	7%
7 CALHOUN	17,252	13,497	19,194	3,755	28%	(5,697)	-30%
8 CARROLL	38,089	22,030	25,552	16,059	73%	(3,522)	-14%
9 CASS	49,370	49,247	52,204	123	0%	(2,957)	-6%
10 CHAMPAIGN	388,338	422,514	414,042	(34,176)	-8%	8,472	2%
11 CHRISTIAN	58,371	74,973	64,983	(16,602)	-22%	9,990	15%
12 CLARK	102,714	58,156	32,610	44,558	77%	25,546	78%
13 CLAY	37,264	36,883	41,200	381	1%	(4,317)	-10%
14 CLINTON	76,875	86,342	92,373	(9,467)	-11%	(6,031)	-7%
15 COLES	141,225	191,829	156,831	(50,604)	-26%	34,998	22%
16 COOK							
DISTRICT #1	270	389	577	(119)	-31%	(188)	-33%
DISTRICT #2	152,114	152,823	170,987	(709)	0%	(18,164)	-11%
DISTRICT #3	304,109	293,941	335,452	10,168	3%	(41,511)	-12%
DISTRICT #4	143,657	133,575	159,749	10,082	8%	(26,174)	-16%
DISTRICT #5	239,563	241,255	264,871	(1,692)	-1%	(23,616)	-9%
DISTRICT #6	161,526	144,227	144,694	17,299	12%	(467)	0%
TRAFFIC	285,225	265,108	324,241	20,117	8%	(59,133)	-18%
17 CRAWFORD	59,259	60,952	70,748	(1,693)	-3%	(9,796)	-14%
18 CUMBERLAND	36,516	28,373	34,308	8,143	29%	(5,935)	-17%
19 DEKALB	206,718	199,666	207,127	7,052	4%	(7,461)	-4%
20 DEWITT	43,673	67,329	69,828	(23,656)	-35%	(2,499)	-4%
21 DOUGLAS	46,096	49,253	59,730	(3,157)	-6%	(10,477)	-18%
22 DUPAGE	1,551,526	1,496,008	1,663,861	55,518	4%	(167,853)	-10%
23 EDGAR	36,504	36,982	34,354	(478)	-1%	2,628	8%
24 EDWARDS	13,418	15,973	17,884	(2,555)	-16%	(1,911)	-11%
25 EFFINGHAM	132,599	156,613	166,803	(24,014)	-15%	(10,190)	-6%
26 FAYETTE	120,013	116,201	139,327	3,812	3%	(23,126)	-17%
27 FORD	28,097	40,244	43,822	(12,147)	-30%	(3,578)	-8%
28 FRANKLIN	105,469	133,788	145,579	(28,319)	-21%	(11,791)	-8%
29 FULTON	65,794	59,035	61,874	6,759	11%	(2,839)	-5%
30 GALLATIN	21,441	28,040	22,796	(6,599)	-24%	5,244	23%
31 GREENE	13,753	16,570	22,110	(2,817)	-17%	(5,540)	-25%
32 GRUNDY	120,837	139,472	134,218	(18,635)	-13%	5,254	4%
33 HAMILTON	17,103	19,259	16,721	(2,156)	-11%	2,538	15%
34 HANCOCK	22,320	28,966	35,258	(6,646)	-23%	(6,292)	-18%
35 HARDIN	13,039	14,753	10,978	(1,714)	-12%	3,775	34%
36 HENDERSON	8,034	9,014	13,287	(980)	-11%	(4,273)	-32%
37 HENRY	107,667	110,639	120,861	(2,972)	-3%	(10,222)	-8%
38 IROQUOIS	74,757	72,950	88,476	1,807	2%	(15,526)	-18%
39 JACKSON	114,325	125,772	115,162	(11,447)	-9%	10,610	9%
40 JASPER	17,636	37,402	23,036	(19,766)	-53%	14,366	62%
41 JEFFERSON	61,310	68,527	69,777	(7,217)	-11%	(1,250)	-2%
42 JERSEY	68,655	78,508	79,834	(9,853)	-13%	(1,326)	-2%
43 JODAVIESS	49,012	57,236	72,741	(8,224)	-14%	(15,505)	-21%
44 JOHNSON	32,653	36,331	36,111	(3,678)	-10%	220	1%
45 KANE	434,532	547,904	620,920	(113,372)	-21%	(73,016)	-12%
46 KANKAKEE	111,851	106,240	180,738	5,611	5%	(74,498)	-41%
47 KENDALL	136,120	138,687	139,251	(2,567)	-2%	(564)	0%
48 KNOX	93,551	99,617	108,314	(6,066)	-6%	(8,697)	-8%

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

	COUNTY	2014	2013	2012	FY13 to FY14		FY 12 to FY13	
					Increase (Decrease)		Increase (Decrease)	
					Amount	Percentage	Amount	Percentage
49	LAKE	1,603,819	1,642,956	1,706,514	(39,137)	-2%	(63,558)	-4%
50	LA SALLE	251,278	224,529	330,702	26,749	12%	(106,173)	-32%
51	LAWRENCE	58,108	53,443	64,209	4,665	9%	(10,766)	-17%
52	LEE	123,412	96,029	104,343	27,383	29%	(8,314)	-8%
53	LIVINGSTON	124,514	118,313	104,889	6,201	5%	13,424	13%
54	LOGAN	67,155	69,187	69,924	(2,032)	-3%	(737)	-1%
55	MACON	209,087	199,637	210,208	9,450	5%	(10,571)	-5%
56	MACOUPIN	88,809	93,932	103,265	(5,123)	-5%	(9,333)	-9%
57	MADISON	288,672	291,124	326,231	(2,452)	-1%	(35,107)	-11%
58	MARION	104,537	121,808	101,350	(17,271)	-14%	20,458	20%
59	MARSHALL	15,967	19,920	17,718	(3,953)	-20%	2,202	12%
60	MASON	51,835	53,333	49,579	(1,498)	-3%	3,754	8%
61	MASSAC	51,943	54,922	46,466	(2,979)	-5%	8,456	18%
62	MCDONOUGH	192,193	174,783	196,647	17,410	10%	(21,864)	-11%
63	MCHENRY	857,929	805,146	885,690	52,783	7%	(80,544)	-9%
64	MCLEAN	554,513	532,594	494,210	21,919	4%	38,384	8%
65	MENARD	31,838	39,939	41,091	(8,101)	-20%	(1,152)	-3%
66	MERCER	42,938	51,997	55,032	(9,059)	-17%	(3,035)	-6%
67	MONROE	53,380	63,570	62,975	(10,190)	-16%	595	1%
68	MONTGOMERY	165,442	154,188	171,241	11,254	7%	(17,053)	-10%
69	MORGAN	65,436	67,733	68,378	(2,297)	-3%	(645)	-1%
70	MOULTRIE	27,041	20,395	31,807	6,646	33%	(11,412)	-36%
71	OGLE	164,735	171,872	135,250	(7,137)	-4%	36,622	27%
72	PEORIA	202,353	192,979	223,772	9,374	5%	(30,793)	-14%
73	PERRY	38,611	45,547	53,167	(6,936)	-15%	(7,620)	-14%
74	PIATT	31,896	46,798	50,685	(14,902)	-32%	(3,887)	-8%
75	PIKE	84,393	80,987	95,536	3,406	4%	(14,549)	-15%
76	POPE	10,463	9,282	11,887	1,181	13%	(2,605)	-22%
77	PULASKI	130,947	134,402	189,731	(3,455)	-3%	(55,329)	-29%
78	PUTNAM	42,216	28,562	36,813	13,654	48%	(8,251)	-22%
79	RANDOLPH	44,356	53,279	59,211	(8,923)	-17%	(5,932)	-10%
80	RICHLAND	36,767	40,436	37,014	(3,669)	-9%	3,422	9%
81	ROCK ISLAND	401,195	450,204	423,288	(49,009)	-11%	26,916	6%
82	SALINE	45,267	41,458	52,223	3,809	9%	(10,765)	-21%
83	SANGAMON	362,614	375,596	423,015	(12,982)	-3%	(47,419)	-11%
84	SCHUYLER	31,502	43,457	36,571	(11,955)	-28%	6,886	19%
85	SCOTT	9,205	5,858	6,042	3,347	57%	(184)	-3%
86	SHELBY	47,045	59,638	66,509	(12,593)	-21%	(6,871)	-10%
87	STARK	15,899	16,345	17,510	(446)	-3%	(1,165)	-7%
88	ST CLAIR	237,346	224,604	254,234	12,742	6%	(29,630)	-12%
89	STEPHENSON	123,407	143,292	149,593	(19,885)	-14%	(6,301)	-4%
90	TAZEWELL	413,719	399,940	410,411	13,779	3%	(10,471)	-3%
91	UNION	63,243	57,173	56,012	6,070	11%	1,161	2%
92	VERMILION	130,856	123,357	135,450	7,499	6%	(12,093)	-9%
93	WABASH	32,826	30,225	33,703	2,601	9%	(3,478)	-10%
94	WARREN	48,897	46,251	44,604	2,646	6%	1,647	4%
95	WASHINGTON	24,702	27,638	26,434	(2,936)	-11%	1,204	5%
96	WAYNE	32,421	37,773	38,365	(5,352)	-14%	(592)	-2%
97	WHITE	56,005	55,769	56,472	236	0%	(703)	-1%
98	WHITESIDE	125,100	133,737	137,991	(8,637)	-6%	(4,254)	-3%
99	WILL	1,315,382	1,563,113	1,547,809	(247,731)	-16%	15,304	1%
100	WILLIAMSON	192,406	211,822	227,559	(19,416)	-9%	(15,737)	-7%
101	WINNEBAGO	443,350	547,592	667,436	(104,242)	-19%	(119,844)	-18%
102	WOODFORD	83,097	107,411	85,027	(24,314)	-23%	22,384	26%
	<b>TOTAL</b>	<b>\$ 16,847,765</b>	<b>\$ 17,455,883</b>	<b>\$ 18,606,519</b>	<b>\$ (608,118)</b>	<b>-3%</b>	<b>\$ (1,150,636)</b>	<b>-6%</b>

**STATE OF ILLINOIS**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
**For the two years ended June 30, 2014**

The following are explanations for expenditures which differed by more than 20% from the previous year.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2014**

**Law Enforcement Camera Grant Fund (356)**

Video Camera Grants

During fiscal year 2014, the expenditures decreased by \$676,392 or 100% due to no funds being expended as the Budget Implementation Act transferred \$2 million from the Law Enforcement Camera Grant Fund (356) to the Traffic and Criminal Conviction Surcharge Fund (879).

**Police Training Board Services Fund (517)**

Law enforcement training

Law enforcement training expenditures increased by \$1,277 or 100% in fiscal year 2014 due to mirrored changes in programmatic activity levels.

**Traffic Criminal Conviction Surcharge Fund (879)**

Equipment

The increase of \$628 or 209% in equipment purchases was due to the minor varying needs of the Board from year to year.

**Federal Projects Fund (923)**

Federal Homeland Security Grant FY10

The decrease of \$19,142 or 100% in the Federal Homeland Security Grant FY10 was due to this grant ending in fiscal year 2013.

Federal Homeland Security Grant FY11

The decrease of \$220,767 or 60% in the Federal Homeland Security Grant FY11 was due to this grant only having activity of 9 months in fiscal year 2014.

Federal Homeland Security Grant FY12

The increase of \$258,254 or 100% in the Federal Homeland Security Grant FY12 was due to this grant having activity of 18 months across two state fiscal years. In addition, the Federal Homeland Security Grant started when the previous Federal Homeland Security Grant was being used.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the two years ended June 30, 2014**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2014**

Illinois Criminal Justice Information Authority Grant 539001

The decrease of \$55,375 or 100% in the Illinois Criminal Justice Information Authority Grant 539001 was due to the grant beginning in fiscal year 2013 and having no need for expenditures in fiscal year 2014.

Illinois Criminal Justice Information Authority Grant 383027

The decrease of \$10,436 or 100% in the Illinois Criminal Justice Information Authority Grant 383027 was due to the grant beginning in fiscal year 2013 and having no need for expenditures in fiscal year 2014.

Illinois Criminal Justice Information Authority Grant 384027

The increase of \$45,510 or 100% in the Illinois Criminal Justice Information Authority Grant was due to the need for expenditures in fiscal year 2014 and not in fiscal year 2013 due to the Illinois Criminal Justice Information Authority Grant 383027 being used.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the two years ended June 30, 2014**

The following are explanations for expenditures which differed by more than 20% from the previous year.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2013**

**Law Enforcement Camera Grant Fund (356)**

Video Camera Grants

Video camera grants expenditures increased by \$651,257 or 2591% in fiscal year 2013 due to the appropriation increasing from \$100,000 to \$1,000,000.

**Police Training Board Services Fund (517)**

Law Enforcement Training

Law enforcement training decreased by \$22,049 or 100% in fiscal year 2013 and increased by \$1,277 or 100% in fiscal year 2014 due to mirrored changes in programmatic activity levels.

**Traffic Criminal Conviction Surcharge Fund (879)**

Travel

Travel decreased by \$6,836 or 24% in fiscal year 2013 due to having fewer Board meetings in Chicago.

Printing

Printing increased by \$240 or 20% in fiscal year 2013 due to the purchase of a minimum quantity of Scantron grading sheets.

Equipment

The decrease of \$94 or 24% in equipment purchases was due to the minor varying needs of the Board from year to year.

Operation of Automotive Equipment

Operation of automotive equipment decreased by \$10,877 or 31% in fiscal year 2013 due to the July 1, 2012 CMS transition from agencies owning vehicles and paying for repairs to CMS owning vehicles and the agencies paying a lease fee that includes all repairs.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the two years ended June 30, 2014**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2013**

**Federal Projects Fund (923)**

Federal Homeland Security Grant FY09

The Federal Homeland Security Grant FY09 decrease by \$88,179 or 100% in fiscal year 2013 due to the grant ending in fiscal year 2012.

Federal Homeland Security Grant FY10

The Federal Homeland Security Grant FY10 decrease by \$382,090 or 95% due to the grant ending in fiscal year 2013 and most of the expenditures were in fiscal year 2012.

Federal Homeland Security Grant FY11

The Federal Homeland Security Grant FY11 increased by \$368,508 or 100% due to the grant not being needed until the previous year's Federal Homeland Security Grant was used completely.

Illinois Criminal Justice Information Authority Grant 539001

The Illinois Criminal Justice Information Authority Grant 539001 increased by \$55,375 or 100% due to the grant starting in fiscal year 2013.

Illinois Criminal Justice Information Authority Grant 383027

The Illinois Criminal Justice Information Authority Grant 383027 increased by \$10,436 or 100% due to the grant starting in fiscal year 2013.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the two years ended June 30, 2014**

The following is a summary of explanations for significant variations in receipts received by the Board for fiscal year ended June 30, 2014 as compared to the fiscal year ended June 30, 2013 and for fiscal year ended June 30, 2013 as compared to the fiscal year ended June 30, 2012. Included are explanations for variances to the funds greater than \$5,000 and 20%. The Board's receipts are presented in the "Comparative Schedule of Cash Receipts."

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2013 AND 2014**

**Police Training and Services Fund (517)**

Deposits from licenses and fees

The \$9,850 or 100% decrease was due to the changes in the level of programmatic activity.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2012 AND 2013**

**Federal Projects Fund (923)**

Federal Grants Received through the U.S. Department of Homeland Security from IEMA

The \$136,527 or 27% decrease was due to the gradual reduction in size of the Homeland Security Grants.

Illinois Criminal Justice Information Authority

The \$55,375 or 100% increase was due to the Illinois Criminal Justice Information Authority grant being a one-time award.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the two years ended June 30, 2014**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**

The following is a summary of explanations of significant lapse spending. Lapse period spending was considered to be significant if the expenditures exceeded at least 20% of the total fiscal year expenditures.

**FISCAL YEAR 2014**

**Death Certificate Surcharge Fund (635)**

Payment/Services related to Death Investigation in Accordance with the Vital Records Act

Lapse period spending of \$77,438 or 21.61% was due to a payment to the Illinois Coroners & Medical Examiners Association of \$19,224, to vendors who provided training for the Chicago Police Department, and to a class held on June 23, 2014. The balance of items is part of the close out process and reallocation of funds available that occurs at the end of the fiscal year.

**Traffic and Criminal Conviction Surcharge Fund (879)**

Contractual Service

Lapse period spending of \$108,960 or 25.49% was due to the processing of the revolving fund payments for office rent to CMS.

Travel

Lapse period spending of \$4,566 or 23.11% was due to various travel expenses.

Reimbursement of Training and Training Services

Lapse period spending of \$4,265,302 or 36.84% was due to the Illinois Police Training Act requires the Board to pro-rate training reimbursements if the appropriation will not fund the statutory maximum. With a filing deadline of July 15th in the lapse period, reimbursements are made in the lapse period.

**Federal Projects Fund (923)**

Homeland Security Grant FY12

Lapse period spending of \$112,475 or 43.55% was due to the expenditures occurring upon receipt of funds from IEMA.

Illinois Criminal Justice Information Authority Grant 384027

Lapse period spending of \$45,510 or 100% was due to the expenditures occurring upon receipt of funds from ICJIA.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the two years ended June 30, 2014**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**

**FISCAL YEAR 2013**

**Law Enforcement Camera Grant Fund (356)**

Video Camera Grants

Lapse period spending of \$241,505 or 35.7% was due to the Board receiving reimbursement claims for video camera grant late in the fiscal year and the related invoices were not processed until the lapse period.

**Traffic and Criminal Conviction Surcharge Fund (879)**

Contractual Services

Lapse period spending of \$133,379 or 33.31% was due the processing of revolving fund payments for office rent to CMS.

Travel

Lapse period spending of \$4,653 or 21.19% was due to a \$3,752 payment for the June 2013 Board meeting hotel costs.

Reimbursement of Training and Training Services

Lapse period spending of \$3,395,712 or 31.34% was due to the Illinois Police Training Act requires the Board to pro-rate training reimbursements if the appropriation will not fund the statutory maximum. With a filing deadline of July 15th in the lapse period, reimbursements are made in the lapse period.

**Federal Projects Fund (923)**

Homeland Security Grant FY11

Lapse period spending of \$81,904 or 22.23% was due to expenditures occurring upon receipt of funds from IEMA.

Illinois Criminal Justice Information Authority Grant 539001

Lapse period spending of \$55,375 or 100% was due to expenditures occurring upon receipt of funds from ICJIA.

Illinois Criminal Justice Information Authority Grant 383027

Lapse period spending of \$10,436 or 100% was due to expenditures occurring upon receipt of funds from ICJIA.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)  
For the two years ended June 30, 2014**

**AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)**

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, 2014 were as follows:

Statutory Members

Lisa Madigan, Attorney General  
Garry McCarthy, Superintendent Chicago Police Department  
Thomas Dart, Cook County Sheriff  
Sean M. Cox, Special Agent-in-Charge, FBI  
Dorothy Brown, Clerk of Circuit Court Cook County  
Michael Schlosser, Director Police Training Institute  
Hiram Grau, Director, Department of State Police  
Salvador Godinez, Director, Illinois Department of Corrections

Appointed Members

Sheriff Brent A. Fischer, Chairman  
Village Manager Valerie L. Salmons, Vice Chairman  
City Administrator Tim Gleason  
Sheriff Pat Hartshorn  
Chief Jan W. Noble  
Darryl Stroud  
Chief John H. Schlaf  
Ted J. Street  
Mayor Laurel Lunt Prussing  
Mayor Dwight W. Welch  
Paul D. Williams

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 Urbana, Chicago, Springfield, Fairview Heights, and Orland Park during Fiscal Years 2013 and 2014. 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  
AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)  
For the two years ended June 30, 2014**

**AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED) (continued)**

Agency Functions

The Board has the following powers and duties:

- To encourage and aid municipalities, counties, park districts, State controlled universities, colleges, and public community colleges, and other local governmental agencies of this State and participating State agencies in their efforts to raise the level of law enforcement by upgrading and maintaining a high level of training and standards for law enforcement executives and officers, county corrections officers, sheriffs, county coroners, and law enforcement support personnel.
- To ensure the required participation of the pertinent local governmental units in the programs established under the Illinois Police Training Act, to encourage the voluntary participation of other local governmental units and participating State agencies, to set standards, develop and provide quality training and education, and to aid in the establishment of adequate training facilities.
- To select and certify schools within the State of Illinois for the purpose of providing basic training for probationary police officers, probationary county corrections officers, and court security officers and of providing advanced or in-service training for permanent police officers or permanent county corrections officers, which schools may be either publicly or privately owned and operated.
- To require local governmental units to furnish such reports and information as the Board deems necessary to fully implement the Illinois Police Training Act.
- To provide appropriate certifications to those probationary officers who successfully complete the prescribed minimum standard basic training course.

The Board's Mission is:

- 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

**STATE OF ILLINOIS**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (Not Examined)**  
**For the two years ended June 30, 2014**

**AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED) (continued)**

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 aid governmental units in implementing the recommendation 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 authorized by the Governor and the General Assembly to Board-approved entities, forever considering the impact upon quality and improvement, Statewide uniformity and accessibility, cost effectiveness, and other legislative requirements.

Agency Planning

While the Board's planning efforts started in the early 1990s, management stated that presently all Agency Planning activities are integrated into the Governor's Office Performance Reporting System and the statutorily mandated Budgeting for Results. Among other things, that effort 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.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
AVERAGE NUMBER OF EMPLOYEES (Not Examined)  
For the two years ended June 30, 2014**

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

<u>Division</u>	<u>Fiscal Year</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
Executive Director	1	1	1
Specialist	3	3	3
Administrative and Clerical	<u>13</u>	<u>12</u>	<u>14</u>
Total average full-time employees	<u><u>17</u></u>	<u><u>16</u></u>	<u><u>18</u></u>

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
INTERAGENCY AGREEMENTS (NOT EXAMINED)  
For the two years ended June 30, 2014**

**INTERAGENCY AGREEMENTS (NOT EXAMINED)**

Western Illinois University Agreements:

The Board and Western Illinois University (WIU) entered into seven interagency agreements for Fiscal Years 2013 and 2014. Under four of the agreements WIU agreed to operate the Executive Institute including administrative and programming services which provides executive level training for the Illinois Law Enforcement Executives. The two parties agreed to an estimated amount for expenses related to the services and indirect costs. Additional funding was paid to WIU as needed and approved by the Executive Director.

The other three interagency agreements were created and agreed upon in which WIU is responsible for performing grant activities for the Board's interagency agreement with the Illinois Emergency Management Agency (IEMA) for Homeland Security. A determined amount was agreed upon and paid for the services performed, which is the amount determined to be paid in the IEMA agreement.

Illinois Emergency Management Agency Agreements:

The Board had three interagency agreements with IEMA during Fiscal Years 2013 and 2014. Funds were provided under the Homeland Security Grant Program to create and operate a planning and terrorism awareness function for law enforcement officials. WIU is responsible for carrying out these services under another interagency agreement.

Attorney General Agreements:

Two interagency agreements, one for Fiscal Year 2013 and one for Fiscal Year 2014, were created between the Board and the Office of the Attorney General (AG). Under the agreements the AG was paid by the Board an agreed upon amount each fiscal year to operate the Computer Crime Institute. The Institute's purpose is to train and educate those necessary about computer crime.

Illinois Criminal Justice Information Authority:

The Board had three interagency agreements with the Illinois Criminal Justice Information Authority (ICJIA) during Fiscal Years 2013 and 2014. One grant was advanced homicide investigation training, and the other two were advanced violence against women training.

**STATE OF ILLINOIS  
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD  
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)  
For the two years ended June 30, 2014**

**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**

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 Fiscal Years 2012, 2013, and 2014.

	FISCAL YEAR		
	2014	2013	2012
Law Enforcement Officers completing mandated basic training	1,177	1,159	592
County Corrections Officers completing mandated basic training	538	328	471
Public Safety Personnel trained utilizing in-service training delivery system	46,089	44,800	47,209
Reimbursement cost per Law Enforcement Officer trained	\$ 3,318	\$ 2,784	\$ 2,797
Reimbursement cost per County Corrections Officer trained	\$1,817	\$1,907	\$1,358
Cost per training man-hour for in-service training delivery program	\$ 8.63	\$ 9.12	\$ 9.24