



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**

Compliance Examination  
 For the Two Years Ended June 30, 2020

Release Date: January 20, 2021

FINDINGS THIS AUDIT: 9	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	1	4	5	2018	20-04, 20-05		
Category 2:	2	2	4	2016		20-08	
Category 3:	0	0	0	2014		20-07	
TOTAL	3	6	9	2012	20-02		
				2008	20-03		
FINDINGS LAST AUDIT: 9							

**SYNOPSIS**

- **(20-01)** The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over the filing of its Agency Workforce Reports for fiscal year 2018 and fiscal year 2019.
- **(20-02)** The Board did not maintain sufficient controls over its equipment and related fiscal records.
- **(20-04)** The Board did not maintain adequate controls over contracts.

**Category 1:** Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

**Category 2:** Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

**Category 3:** Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

**ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**COMPLIANCE EXAMINATION**  
**For the Two Years Ended June 30, 2020**

<b>EXPENDITURE STATISTICS</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total Expenditures.....</b>	<b>\$ 19,901,473</b>	<b>\$ 19,787,277</b>	<b>\$ 20,831,272</b>
OPERATIONS TOTAL.....	\$ 6,735,565	\$ 3,711,049	\$ 3,976,849
% of Total Expenditures.....	33.8%	18.8%	19.1%
Personal Services.....	1,868,983	1,811,140	1,976,910
Other Payroll Costs (FICA, Retirement).....	1,519,000	1,432,315	1,512,258
All Other Operating Expenditures.....	3,347,582	467,594	487,681
AWARDS AND GRANTS.....	\$ 13,165,908	\$ 16,076,228	\$ 16,854,423
% of Total Expenditures.....	66.2%	81.2%	80.9%
<b>Total Receipts.....</b>	<b>\$ 230,954</b>	<b>\$ 345,988</b>	<b>\$ 45,137</b>
<b>Average Number of Employees.....</b>	<b>22</b>	<b>19</b>	<b>23</b>

<b>EXECUTIVE DIRECTOR</b>
During Examination Period: Mr. Brent Fischer
Currently: Mr. Brent Fischer

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**INADEQUATE CONTROLS OVER AGENCY  
WORKFORCE REPORT**

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over the filing of its Agency Workforce Reports for fiscal year 2018 and fiscal year 2019.

**Supporting documentation not provided**

Based on review of the Board's fiscal year 2018 and fiscal year 2019 Agency Workforce Reports (Reports) that were due in fiscal year 2019 and fiscal year 2020, respectively, we noted the Board did not provide supporting documentation for its fiscal year 2018 and fiscal year 2019 Reports. As a result, we could not determine the accuracy of the data reported.

**Unable to conclude the Board's records were complete and accurate**

Due to these conditions, we were unable to conclude whether the Board's population records to support the reports were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the accuracy of Board's reports.

*Even given the population limitations noted above which hindered our ability to conclude whether the reports were complete and accurate*, we performed a review of the reports and noted the following:

**The Board did not properly complete the Agency Workforce Report**

- The Board did not properly complete the fiscal year 2019 Report. Specifically, we noted the Report did not include the total number of Agency employees, the total number of female employees and the total number of minorities and did not calculate the percentages of each respective data.

**Late submission of Report**

- In addition, we noted the fiscal year 2018 Report was submitted seven days late to the Governor's Office. (Finding 1, pages 12-13)

We recommended the Board implement procedures to ensure the Report is accurate and timely filed in compliance with the requirements of the State Employment Records Act. We also recommended the Board maintain sufficient documentation to support the preparation, accuracy, and timely submission of its annual Report. Further, we recommended the Board file the corrected reports, within 30 days after the release of this report, with the Governor's Office and the Office of the Secretary of State.

**Board officials accepted the finding**

Board officials accepted the finding and stated sufficient documentation to support the preparation, accuracy, and timely submission of the Agency Workforce Reports will be

maintained. The Board officials also stated the Board would submit a corrected Agency Workforce Report for fiscal year 2018 and fiscal year 2019 with the Office of the Secretary of State and the Office of the Governor within 30 days after the release of the final report.

## **INSUFFICIENT CONTROLS OVER EQUIPMENT**

The Board did not maintain sufficient controls over its equipment and related fiscal records.

We noted several deficiencies and weaknesses within the Board's property control process, as noted below:

### Property Reporting

During testing, we noted the Board did not maintain detailed supporting documentation for its quarterly *Agency Report of State Property* reports (Form C-15s) filed with the Comptroller. As of June 30, 2019, and June 30, 2020, the Board reported total property of \$265,341 and \$265,299, respectively. Due to the lack of detailed documentation, the following compliance examination procedures could not be performed:

**Detailed supporting documentation for Form C-15s was not maintained**

**Unable to reconcile Form C-15s to the Board's inventory listing**

**Unable to reconcile additions reported on Form C-15s to the supporting documentation**

- The total property reported on the Form C-15s as of June 30, 2019 and June 30, 2020 could not be reconciled to the Board's inventory listing.
- The property additions reported on the Board's Fiscal Year 2019 first and fourth quarter Form C-15s submitted to the Comptroller could not be agreed to the supporting documentation.

Due to these conditions, we were unable to conclude whether the Board's population records to support the C-15s were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's reports.

*Even given the population limitations noted above which hindered our ability to conclude whether the Form C-15s were complete and accurate, we performed a review of the Board's annual inventory certifications, quarterly Form C-15 reports and equipment items. A few of the issues we noted follow:*

### Annual Inventory Certifications

During testing of annual inventory certification, we noted the following:

**Surplused items not removed from the inventory listing**

- One surplused equipment item, totaling \$2,445, was not removed from the inventory listing reported on the Fiscal Year 2020 Inventory Certification Report.

**Late submission of Inventory Certification Reports**

- Fiscal Year 2019 and Fiscal Year 2020 Inventory Certification Reports were submitted 14 and 163 days late, respectively, to the Department of Central Management Services (CMS).

Equipment Items

During testing of 120 equipment items, split between a sample of 60 items traced from the Board’s property listing and 60 items in service at the Board, we noted instances of equipment being unable to be located, items not tagged, not included on Board records, and/or not reported to CMS. (Finding 2, pages 14-17)

**This finding has been repeated since 2012.**

We recommended the Board strengthen its controls over recording and reporting of its State property and equipment transactions. We also recommended the Board implement a corrective action plan to identify and correct its accumulated property and equipment errors.

**Board officials accepted the finding**

Board officials accepted the finding and the Board recognizes that improvements should have been made in the procedure for keeping complete and accurate records.

**INADEQUATE CONTROLS OVER CONTRACTS**

The Board did not maintain adequate controls over contracts.

During testing of eight contracts, we noted the following:

**Contract Obligation Documents were not filed with the Comptroller**

- Four (50%) contracts, totaling \$204,500, did not have Contract Obligation Documents (COD) filed with the Comptroller. We noted the individual vouchers related to these contracts submitted to the Comptroller for payment did not exceed \$20,000.

**Late execution of contracts**

- Two (25%) contracts, totaling \$75,000, were signed eight and 15 days after the start of the contract term (Finding 4, pages 21-22).

We recommended the Board strengthen its controls to ensure contracts are properly executed prior to the start of the contract term. Further, we recommended the Board ensure CODs are filed with the Comptroller in accordance with the State statutes.

**Board accepted the finding**

Board officials accepted the finding and stated the Board’s Chief Legal Counsel and Chief Fiscal Officer (CFO) are in the process of drafting a contract protocol documents and checklist in consultation with its Purchasing Officer. Board officials also stated the Board would ensure contracts were written to clarify the effective date of execution and the CFO would ensure no payments were made prior to the effective date of contracts and CODs are filed with the Comptroller

within the appropriate time period if they are subject to such requirement.

## **OTHER FINDINGS**

The remaining findings pertain to voucher processing weaknesses, inadequate controls over telecommunications devices, Agency Fee Imposition Report, monthly reconciliations and vehicles, and failure to timely file FCIAA certifications. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

## **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2020, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2020-001 through 2020-005. Except for the noncompliance described in these findings, the accountants stated the Board complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by Roth & Company, LLP.

**SIGNED ORIGINAL ON FILE**

JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

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