

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

**COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2020**

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

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

For the Two Years Ended June 30, 2020

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BOARD OFFICIALS

Executive Director	Mr. Brent Fischer
Chief Fiscal Officer (01/07/2019 - Present)	Ms. Denise A. Matthew
Chief Fiscal Officer (01/01/2019 - 01/06/2019)	Vacant
Chief Fiscal Officer (07/01/2018 - 12/31/2018)	Mr. John Krein
Chief Legal Counsel	Mr. John Keigher

BOARD OFFICERS

Board Chair (12/04/2020 - Present)	Mr. Mitchell Davis III
Board Chair (12/06/2018 - 12/03/2020)	Mr. Tim Gleason
Board Chair (07/01/2018 - 12/05/2018)	Mr. Pat Hartshorn
Vice-Chair (12/04/2020 - Present)	Mr. Sean M. Smoot
Vice-Chair (12/06/2018 - 12/03/2020)	Mr. John H. Schlaf
Vice-Chair (07/01/2018 - 12/05/2018)	Mr. Tim Gleason

APPOINTED BOARD MEMBERS

Board Member (07/01/2018 - Present)	Mr. J.W. Price
Board Member (07/01/2018 - Present)	Mr. Timothy Nugent
Board Member (07/01/2018 - Present)	Mr. Richard Watson
Board Member (07/01/2018 - Present)	Mr. Tim Gleason
Board Member (06/08/2020 - Present)	Ms. Ghida Neukirch
Board Member (06/09/2020 - Present)	Ms. Elvia Williams
Board Member (06/09/2020 - Present)	Mr. LaDon Reynolds
Board Member (06/09/2020 - Present)	Mr. Ricardo Pagan
Board Member (06/09/2020 - Present)	Mr. Mitchell Davis III
Board Member (08/25/2020 - Present)	Mr. Sean M. Smoot
Board Member (10/28/2020 - Present)	Mr. John D. Idleburg
Board Member (10/30/2020 - Present)	Mr. Anthony Cobb
Board Member (07/01/2018 - 10/27/2020)	Mr. David L. Clague
Board Member (07/01/2018 - 10/29/2020)	Mr. John H. Schlaf
Board Member (07/01/2018 - 08/24/2020)	Mr. Paul Williams
Board Member (07/01/2018 - 06/08/2020)	Mr. Robert Copley
Board Member (07/01/2018 - 06/08/2020)	Mr. Tim Becker
Board Member (07/01/2018 - 06/08/2020)	Mr. Pat Hartshorn

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BOARD OFFICIALS (Continued)

APPOINTED BOARD MEMBERS (Continued)

Board Member (07/01/2018 - 06/08/2020)	Ms. Valerie L. Salmons
Board Member (08/20/2019 - 06/07/2020)	Vacant
Board Member (07/01/2018 - 08/19/2019)	Mr. Brian Fengel

STATUTORY BOARD

Circuit Court Clerk of Cook County (12/01/2020 - Present)	Ms. Iris Y. Martinez
Circuit Court Clerk of Cook County (07/01/2018 - 11/30/2020)	Ms. Dorothy Brown
Cook County Sheriff	Mr. Thomas Dart
Chicago Police Department Superintendent (04/15/2020 - Present)	Mr. David O. Brown
Chicago Police Department Acting Superintendent (12/03/2019 - 04/14/2020)	Mr. Charlie Beck
Chicago Police Department Superintendent (07/01/2018 - 12/02/2019)	Mr. Eddie Johnson
Attorney General (01/14/2019 - Present)	Mr. Kwame Raoul
Attorney General (07/01/2018 - 01/13/2019)	Ms. Lisa Madigan
Illinois State Police Director (01/22/2019 - Present)	Mr. Brendan Kelly
Illinois State Police Director (07/01/2018 - 01/21/2019)	Mr. Leo Schmitz
Illinois Department of Corrections Acting Director (06/01/2019 - Present)	Mr. Rob Jeffreys
Illinois Department of Corrections Director (07/01/2018 - 5/31/2019)	Vacant
*Director Police Training Institute (07/01/2018 - 08/20/2018)	Mr. Michael Schlosser

**The General Assembly passed legislation identifying the Board as an agency independent of the Governor's jurisdiction due to it having been created by law with the primary responsibility of exercising regulatory or adjudicatory functions independently of the Governor. This Act (P.A. 100-0995) also removed the Director of the Police Training Institute from the Board, and gave the Board the power to own and lease property, effective August 20, 2018.*

BOARD OFFICE

The Illinois Law Enforcement Training and Standards Board's office is located at:

4500 South 6th Street Road
Room 173
Springfield, Illinois 62703



Illinois Law Enforcement Training and Standards Board

JB Pritzker, Governor
Brent Fischer, Executive Director

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

MANAGEMENT ASSERTION LETTER

December 28, 2020

Roth & Company, LLP
815 W. Van Buren St., Suite 500
Chicago, IL 60607

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois 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 specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019 and June 30, 2020, the Board has materially complied with the specified requirements 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. Other than what has been previously disclosed and reported in the Schedule of Findings, 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. Other than what has been previously disclosed and reported in the Schedule of Findings, 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 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 Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Illinois Law Enforcement Training and Standards Board

Brent Fischer, Executive Director

Denise Matthew, Chief Fiscal Officer

John Keigher, Chief Legal Counsel

STATE OF ILLINOIS
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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	Current Report	Prior Report
Findings	9	9
Repeated Findings	6	6
Prior Recommendations Implemented or Not Repeated	3	1

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

Item No.	Page	Last/First Reported	Description	Finding Type
2020-001	12	New	Inadequate Controls over Agency Workforce Report	Material Weakness and Material Noncompliance
2020-002	14	2018/ 2012	Insufficient Controls over Equipment	Material Weakness and Material Noncompliance
2020-003	18	2018/ 2008	Voucher Processing Weaknesses	Material Weakness and Material Noncompliance
2020-004	21	2018/ 2018	Inadequate Controls over Contracts	Material Weakness and Material Noncompliance
2020-005	23	2018/ 2018	Inadequate Controls over Telecommunications Devices	Material Weakness and Material Noncompliance

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SCHEDULE OF FINDINGS (CONTINUED)

FINDINGS (STATE COMPLIANCE) (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
2020-006	25	New	Inadequate Controls over Agency Fee Imposition Report	Significant Deficiency and Noncompliance
2020-007	26	2018/ 2014	Inadequate Controls over Reconciliations	Significant Deficiency and Noncompliance
2020-008	28	2018/ 2016	Inadequate Controls over Vehicles	Significant Deficiency and Noncompliance
2020-009	30	New	Failure to Timely File FCIAA Certifications	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	31	2018/ 2014	Receipt Processing Weaknesses
B	31	2018/ 2016	Inadequate Controls over Petty Cash
C	31	2018/ 2018	Unsecured Confidential Information Transmitted Over the Internet

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Illinois Law Enforcement Training and Standards Board personnel at an exit conference on December 22, 2020.

Attending were:

Illinois Law Enforcement Training and Standards Board
Brent Fischer, Executive Director
Eric Pingolt, Deputy Director
John Keigher, Chief Legal Counsel
Keith Calloway, Deputy Director of Field Operations
Denise Matthew, Chief Fiscal Officer

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ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
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EXIT CONFERENCE (CONTINUED)

Illinois Law Enforcement Training and Standards Board (Continued)

Ellen Petty, Confidential Secretary to the Executive Director

Jill Wieland, Executive I

Michelle Mlinar, Board Staff

Office of the Auditor General

Reddy Bommareddi, Senior Audit Manager

Roth & Co., LLP

Epifanio Sadural, Partner

Darlene Dizon, Audit Manager

The responses to the recommendations were provided by Ellen Petty, Confidential Secretary to the Executive Director, in a correspondence dated December 21, 2020.



**INDEPENDENT ACCOUNTANT’S REPORT
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Illinois Law Enforcement Training and Standards Board

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Law Enforcement Training and Standards Board (Board) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2020. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board’s compliance with the specified requirements based on our examination.

The specified requirements are:

- 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 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 Board on behalf of the State or held in trust by the 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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

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

Our examination disclosed material noncompliance with the following specified requirements applicable to the Board during the two years ended June 30, 2020.

Specified Requirement B

As described in the accompanying Schedule of Findings as items 2020-002 through 2020-004, the Board had not 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.

Specified Requirement C

As described in the accompanying Schedule of Findings as items 2020-001 through 2020-005, the Board had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviations from the specified requirements described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-006 through 2020-009.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. *A material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-001 through 2020-005 to be material weaknesses.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-006 through 2020-009 to be significant deficiencies.

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

The Board's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Board's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2019 and June 30, 2020 in Schedules 1 through 6 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Board management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2019 and June 30, 2020 in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 6 or the Analysis of Operations Section.

Chicago, Illinois
December 28, 2020

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Inadequate Controls over Agency Workforce Report)

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

The Agency Workforce Report (Report) is required to be submitted annually to the Governor's Office and the Office of the Secretary of State as per the State Employment Records Act. The Report is designed to provide data relative to: (1) the number and income levels of Agency employees, (2) the number of employees by gender, (3) the number of employees by minority group, (4) the number of employees with physical disabilities, (5) the number of open positions of employment, and (6) the total number of persons employed as professionals.

Based on review of the Board's fiscal year 2018 and fiscal year 2019 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.

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 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.

In addition, we noted the fiscal year 2018 Report was submitted seven days late to the Governor's Office.

The State Employment Records Act (Act) (5 ILCS 410/5(b)) requires the Board to collect, classify, maintain, and publish, for State and public use, certain employment statistics in a prescribed format. In addition, the Act (5 ILCS 410/20) requires the Board to file such information on a fiscal year basis by January 1 each year with the Office of the Secretary of State and the Governor.

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2020-001. **FINDING** (Inadequate Controls over Agency Workforce Report) (Continued)

Furthermore, the State Records Act (5 ILCS 160/8) requires the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

Moreover, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should include procedures to ensure accurate reports are timely submitted to the Governor's Office and the Office of the Secretary of State.

Board officials indicated this issue was caused as a result of key employee turnover making it difficult to locate documentation.

Failure to include complete and accurate information on the Board's Reports could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce. In addition, failure to maintain documentation supporting the accuracy of data in the Reports represents noncompliance with the State Records Act and hinders the Board's ability to support its filing. Furthermore, failure to file the Report to the Governor's Office in a timely manner results in noncompliance with the Act. (Finding Code No. 2020-001)

RECOMMENDATION

We recommend the Board implement procedures to ensure the Report is accurate and timely filed in compliance with the requirements of the Act. Additionally, the Board should maintain sufficient documentation to support the preparation, accuracy, and timely submission of its annual Report. Further, we recommend 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 RESPONSE

The Board accepts this finding. In the future, sufficient documentation to support the preparation, accuracy, and timely submission of the Agency Workforce Reports will be maintained. In addition, as recommended, the Board will 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 audit report.

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

2020-002. **FINDING** (Insufficient Controls over Equipment)

The Illinois Law Enforcement Training and Standards Board (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:

- 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 supporting documentation.

Due to these conditions, we were unable to conclude whether the Board's population records to support the Form 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.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls. This would include controls to ensure supporting documentation is maintained.

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2020-002. **FINDING** (Insufficient Controls over Equipment) (Continued)

In addition, the Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Board to maintain detail records for its Form C-15 filed with the Comptroller.

Annual Inventory Certifications

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

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

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.460) requires the Board to complete and certify the Board's annual physical inventory of State equipment and submit a complete property listing to CMS on dates designated by CMS.

Agency Reports of State Property (Form C-15)

During testing, we noted one of eight (13%) C-15 reports was submitted to the Illinois Office of the Comptroller one day late.

SAMS (Procedure 29.20.10) requires the Board to file the Agency Report of State Property (Form C-15) on a quarterly basis no later than the last day of the month following the last day of the quarter.

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 the following issues:

- One of 60 (2%) equipment items selected from the Board's property listing was unable to be located at the Board.
- One of 60 (2%) equipment items selected at the Board was not tagged.

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2020-002. **FINDING** (Insufficient Controls over Equipment) (Continued)

- Four of 60 (7%) equipment items selected at the Board were not included on the report submitted to CMS.
- Five of 60 (8%) equipment items selected at the Board were unable to be located on the Board's property listing.
- Five of 120 (4%) equipment items tested did not have a price listed on the Board's property listing.
- One of 120 (1%) equipment items did not have a location listed on the Board's property listing.

SAMS (Procedure 29.10.10) requires the Board to maintain current property records, including the location, cost, and a short description of the asset. Further, the Code (44 Ill. Admin. Code 5010.230) requires the Board to correctly enter each item's location code number, purchase price, and description on its property listing.

Board officials indicated, as they did in the prior year, these issues were caused by key employee turnover and oversight.

Failure to exercise adequate control over property, maintain accurate property records, and file reports timely represents noncompliance with State laws and regulations and increases the risk of loss, misappropriation, and potential for fraud and theft of State property. (Finding Code No. 2020-002, 2018-002, 2016-002, 2014-003, 12-1)

RECOMMENDATION

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

BOARD RESPONSE

The Board accepts this finding. The Board recognizes that improvements should have been made in the procedure for keeping complete and accurate inventory records by the Chief Fiscal Officer (CFO) after the last audit, but due to the lapse of only five

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2020-002. **FINDING** (Insufficient Controls over Equipment) (Continued)

months between the end of the last audit and the beginning of this one, paired with the Governor's Executive Orders requiring remote work wherever possible, not all improvements were able to be made. The CFO will pursue guidance and assistance from CMS on how to ensure that the inventory listing is corrected and updated immediately, using the issues identified and listed in this finding, without creating new issues that will result in additional findings in the future. Going forward, the CFO will maintain detailed supporting documentation for the Board's quarterly Agency Report of State Property reports (Form C-15s) as required in the SAMS manual. These reports will be submitted timely. The CFO will submit complete, and accurate annual Inventory Certification Reports either on or prior to the due date established by CMS. The CFO will ensure each item's location code number, purchase price, and description be correctly entered on the property listing.

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SCHEDULE OF FINDINGS
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2020-003. **FINDING** (Voucher Processing Weaknesses)

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

Non-Payroll Expenditures

During review of 218 vouchers processed during the examination period, we noted the following:

- Twelve (6%) vouchers, totaling \$705,801, were approved for payment between three and 108 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70(b)) requires the Board 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 receiving the bill.

- One (1%) voucher, totaling \$60, was not certified by the Board head or designee.

The State Finance Act (30 ILCS 105/9.02 (b)(1)) requires every voucher to have the signature of the officer responsible for approving and certifying vouchers and, if authority to sign the responsible officer's name has been properly delegated, the signature of the person actually signing the voucher.

- Three (1%) vouchers, totaling \$17,858, did not utilize the correct detailed object codes.

The Statewide Accounting Management System (SAMS) (Procedure 11.10.50) requires the Board to report expenditure information at a more refined level within a common object.

- One (3%) of 36 travel vouchers, totaling \$196, was submitted to the Board by the traveler 72 days after the last day of travel.

Good business practices require travel vouchers be submitted within a reasonable period after travel. In addition, Internal Revenue Service, Publication 535, Business Expenses, requires travelers to submit an adequate accounting of all business expenses within 60 days after the last date of travel.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-003. **FINDING** (Voucher Processing Weaknesses) (Continued)

- One (1%) voucher, totaling \$845, was not supported with the vendor invoice.

The State Records Act (5 ILCS 160/8) requires the Board to make and preserve records containing adequate and proper documentation of essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

Interest

- One (1%) voucher, totaling \$5,145, was paid late and did not pay interest owed to the vendor, totaling \$34.

The State Prompt Payment Act (Act) (30 ILCS 540/3-2 (1.05)) requires any bill approved for payment under the Act must be paid within 90 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 90-day period, an interest penalty of 0.033% per day outstanding is applied, until the final payment is made.

Board officials indicated they partially disagree with the finding regarding the use of incorrect detail object codes and the untimely approval of four vouchers which resulted due to lack of funding. Board officials also indicated the unlocated vendor invoice and other issues were due to employee oversight.

Failure to maintain adequate internal controls over voucher processing represents noncompliance with State laws, rules, and regulations and increases the likelihood errors and other irregularities could occur and not be detected in a timely manner by employees in the normal course of performing their assigned duties. In addition, failure to pay interest represents noncompliance with the Act and could result in unpaid vendors needing to seek payment through the Court of Claims. (Finding Code No. 2020-003, 2018-003, 2016-003, 2014-004, 12-3, 10-9, 08-13)

RECOMMENDATION

We recommend the Board implement controls to ensure compliance with the State laws, rules, and regulations when processing vouchers in order to safeguard State resources, including:

- properly approving and certifying invoice vouchers;
- reviewing and approving or denying vendor bills within 30 days from receipt;
- ensuring transactions are recorded in the Board's accounting records using the correct detailed object code;

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-003. **FINDING** (Voucher Processing Weaknesses) (Continued)

- ensuring travel vouchers are timely submitted by travelers;
- ensuring vouchers are properly supported with vendor invoices; and,
- ensuring interest due is paid to vendors.

BOARD RESPONSE

The Board accepts this finding. In the future, the Board's Chief Fiscal Officer (CFO) will ensure invoice vouchers are properly approved and certified; vendor bills are reviewed and either approved or denied within 30 days from receipt (even if they cannot be paid until sufficient funds are deposited); transactions are recorded using the correct detailed object code; travel vouchers are submitted within 60 days by travelers; all vouchers are properly supported with vendor invoices; and interest is paid to vendor bills paid more than 90 days from receipt, provided those invoices do not fall under the category of training reimbursements. Currently, the Board does not have a payment code for interest, so the CFO will work with the Comptroller to obtain such a code. In addition, the CFO will reach out to the Comptroller to request a review of the Board's current procedures and possible exemption from prompt payment interest, as it has long been the belief that the Board is not subject to this requirement.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-004. **FINDING** (Inadequate Controls over Contracts)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over contracts.

During testing of eight contracts, we noted the following:

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

The Illinois Procurement Code (Code) (30 ILCS 500 et seq.) and the Statewide Accounting Management System (Procedure 15.20 et seq. and 15.10.40) require State agencies to file contracts exceeding \$20,000 with the Comptroller within 30 calendar days after execution. Moreover, the Code (30 ILCS 500/20-80(d)) requires no voucher be submitted to the Comptroller for payment unless the contract was reduced to writing before the services were rendered.

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

Good business practices require all contracts to be properly approved and fully executed prior to the commencement of services.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls. This would include controls to ensure contracts are fully executed prior to the start of the contract term.

Board officials indicated, as they did in the prior examination, these issues were caused by turnover in key personnel and oversight.

Failure to maintain adequate control over contracts may expose the State to unnecessary legal risks and could result in unnecessary expenses. (Finding Code No. 2020-004, 2018-006)

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-004. **FINDING** (Inadequate Controls over Contracts) (Continued)

RECOMMENDATION

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

BOARD RESPONSE

The Board accepts this finding. Within the past year, several Board staff members have attended BidBuy and other procurement related trainings. The Board Chief Legal Counsel and Chief Fiscal Officer (CFO) are in the process of drafting a contract protocol document and checklist in consultation with the Board's Purchasing Officer. In the future, the Board will ensure contracts are written to clarify the effective date will be the date of execution, rather than naming the effective date in the contract itself. The CFO will ensure no payments are made, or work done, prior to the effective date of contracts. The CFO will ensure CODs are filed with the Comptroller within the appropriate time period if they are subject to such requirement.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-005. **FINDING** (Inadequate Controls over Telecommunications Devices)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its telecommunications devices.

During testing, we noted discrepancies in the Board's records for its cancelled telecommunications devices. The Board stated there were no cancelled telecommunication devices during fiscal year 2019 and fiscal year 2020. However, during our review of telephone billings, we noted employees with assigned cellular phones were terminated in fiscal year 2019 and fiscal year 2020.

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

Even given the population limitations noted above which hindered our ability to conclude whether selected samples were representative of the population as a whole, we performed a review of cellular phone billing statements and noted two employees and one contractor with assigned cellular phones were not included on the Board's listing of cancelled telecommunications devices.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should include procedures to ensure the Board maintains an accurate listing of telecommunication devices issued, cancelled or returned.

Board officials indicated the exceptions were due to oversight of the employee responsible for maintaining the list of individuals with assigned phones.

Failure to maintain accurate records of telecommunications devices represents noncompliance with State laws and regulations and increases the potential for fraud and theft of State property. (Finding Code No. 2020-005, 2018-007)

RECOMMENDATION

We recommend the Board strengthen controls over its telecommunications devices by maintaining an accurate listing of Board-issued telecommunications devices.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-005. **FINDING** (Inadequate Controls over Telecommunications Device) (Continued)

BOARD RESPONSE

The Board accepts this finding. In the future, the Telecommunications Coordinator will maintain a complete, accurate, and detailed listing of Board-issued telecommunications devices to include when and to whom devices were issued, when returned, and when canceled. The Telecommunications Coordinator will immediately update the listing utilizing issues identified in this finding.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-006. **FINDING** (Inadequate Controls over Agency Fee Imposition Report)

The Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its Agency Fee Imposition Reports.

During testing, we noted the total receipts reported on the Board's Fiscal Year 2019 and Fiscal Year 2020 Agency Fee Imposition Reports did not agree to the Board's receipt records. Specifically, we noted the Fiscal Year 2019 Report was understated by \$1,250 and the Fiscal Year 2020 Report was overstated by \$2,350.

The State Comptroller Act (Act) (15 ILCS 405/16.2(a)) requires all State agencies that impose and collect fees to file the Agency Fee Imposition Report Form with the Comptroller. In addition, the Statewide Accounting Management System Manual (Procedure 33.16.20) requires State agencies to include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition imposed on citizens and private organizations as fees on the Agency Fee Imposition Report Form.

Board management stated the discrepancies on the Agency Fee Imposition Reports were due to changes in fiscal personnel and oversight.

Inaccurate reporting of fees reduces the reliability of the Statewide Agency Fee Imposition Report submitted to the General Assembly. (Finding Code No. 2020-006)

RECOMMENDATION

We recommend the Board strengthen its controls and implement procedures to file accurate Agency Fee Imposition Reports with the Comptroller.

BOARD RESPONSE

The Board accepts this finding. In the future, the Board's Chief Fiscal Officer will ensure the Agency Fee Imposition Reports filed with the Comptroller accurately reflect the Board's receipts as required.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-007. **FINDING** (Inadequate Controls over Reconciliations)

The Illinois Law Enforcement Training and Standards Board (Board) did not timely perform monthly reconciliations of the Board's records to the State Comptroller's records in accordance with the Statewide Accounting Management System (SAMS) Manual.

During testing, we noted the following report reconciliations were not timely performed. Specifically, we noted the reconciliations were performed between 56 and 117 days late:

- Eight (25%) of 32 Monthly Appropriations Status Report (SB01) reconciliations
- Four (13%) of 32 Monthly Appropriation Transfer Report (SB03) reconciliations
- Eight (25%) of 32 Monthly Cash Report (SB05) reconciliations
- Two (6%) of 32 Monthly Object Expense/Expenditures By Quarter Report (SA02) reconciliations
- Two (25%) of 8 Monthly Agency Contract Report (SC14) reconciliations
- Two (25%) of 8 Monthly Obligation Activity Report (SC15) reconciliations

The SAMS Manual (Procedure 07.30.20) requires the Board to reconcile its records on a monthly basis within 60 days of the month end. The SAMS Procedure also notes the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. The Board's reconciliation is the primary control that ensures these requirements are being satisfied.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal 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 reliable financial reports and to maintain accountability over the State's resources.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-007. **FINDING** (Inadequate Controls over Reconciliations) (Continued)

Board officials indicated, as they did in the prior examination, these issues were caused by key employee turnover.

Failure to prepare and review the reconciliations in a timely manner could result in errors not being timely detected and corrected, hinders accountability over State funds, and represents noncompliance with State laws, rules, and regulations. (Finding Code No. 2020-007, 2018-004, 2016-005, 2014-002)

RECOMMENDATION

We recommend the Board ensure required reconciliations to the Comptroller's records are timely performed, reviewed and any differences are appropriately handled.

BOARD RESPONSE

The Board accepts this finding. In the future, the Board's Chief Fiscal Officer will prepare and review all monthly reconciliations within 60 days or less of the month end, in order to detect and quickly correct any identified errors, and ensure reliable financial reports are maintained.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-008. **FINDING** (Inadequate Controls over Vehicles)

The Illinois Law Enforcement Training and Standards Board (Board) did not ensure driver certifications were timely obtained and did not maintain adequate controls to ensure its vehicles were properly maintained.

Certifications

During testing of five employees with individually-assigned State vehicles, we noted in Fiscal Year 2020, three (60%) employees did not submit their annual certifications of licensure and insurance coverage to the Board's Executive Director within the required timeframe. Specifically, we noted the certifications were submitted 64 to 69 days late.

The Illinois Vehicle Code (Code) (625 ILCS 5/7-601(c)) requires each Board employee assigned a State vehicle to certify to the Board's Executive Director each fiscal year during July or within 30 days of receiving a new vehicle assignment, whichever is later, that the employee is duly licensed to drive and either (1) has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business, or (2) the employee has filed a bond with the Secretary of State as proof of financial responsibility in an amount no less than the amount required by Section 7-203 of the Code.

Maintenance

During review of maintenance records for six vehicles, we noted the following.

- Four vehicles (67%) did not receive vehicle maintenance (oil change and tire rotation) on scheduled intervals.
- One vehicle (17%) did not undergo an annual inspection in Fiscal Year 2019.

The Vehicle Guide of the Department of Central Management Services (CMS) requires oil changes every 3,000 miles or 12 months, whichever comes first for passenger vehicles 10 years or older; 5,000 miles or 12 months, whichever comes first for nine-years-old and newer passenger vehicles as well as a tire rotation on all passenger vehicles in conjunction with every second oil change.

In addition, the Illinois Administrative Code (44 Ill. Admin. Code 5040.410(a)) requires the Board to have all of its vehicles undergo an annual inspection by CMS or an authorized vendor.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-008. **FINDING** (Inadequate Controls over Vehicles) (Continued)

Board officials indicated the Vehicle Coordinator requested the certifications in early July, but three employees failed to submit timely. Board officials also indicated the vehicle maintenance exceptions were due to oversight.

Failure to maintain and obtain each employee's annual certification of licensure and liability coverage within the required timeframe impairs the Board's ability to demonstrate compliance with the State law and could expose the State to unnecessary litigation risks. In addition, failure to exercise adequate controls over vehicles maintenance could result in the State incurring unnecessary costs and additional repairs to, and shorten useful lives of, vehicles. (Finding Code No. 2020-008, 2018-008, 2016-006)

RECOMMENDATION

We recommend the Board ensure employees submit required licensure and liability certifications to the Board's Executive Director in a timely manner. We also recommend the Board review its internal controls over monitoring its fleet to ensure vehicles receive timely maintenance.

BOARD RESPONSE

The Board accepts this finding. In the future, the Vehicle Coordinator will follow up with any staff members who have not returned their Certification of License and Automobile Liability Coverage as requested and will identify those staff members to their immediate supervisors if forms are not returned after a reminder is given. In addition, the Vehicle Coordinator will more closely track vehicle mileage, as well as timing for required annual vehicle inspections. Finally, all staff members with assigned vehicles will be reminded by the Vehicle Coordinator annually of the vehicle maintenance schedules which must be adhered to.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2020

2020-009. **FINDING** (Failure to Timely File FCIAA Certifications)

The Illinois Law Enforcement Training and Standards Board (Board) did not file or timely file its Fiscal Control and Internal Auditing Act (FCIAA) certifications.

During review, we noted the Board did not submit its fiscal year 2019 FCIAA certification and submitted its fiscal year 2020 FCIAA certification 69 days late to the Office of the Auditor General.

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3003) requires each chief executive officer of all State agencies to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification based on their evaluation with the Auditor General by May 1 of each year.

In addition, the Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should include procedures to ensure the Board timely submits the FCIAA certification with the Auditor General.

Board officials stated the issue was caused by key employee turnover.

Failure to file the FCIAA certification in a timely manner results in noncompliance with the Act. (Finding Code No. 2020-009)

RECOMMENDATION

We recommend the Board implement procedures to ensure FCIAA certifications are timely filed in compliance with the Act.

BOARD RESPONSE

The Board accepts this finding. In the future, the Board's Chief Fiscal Officer will prepare and file the FCIAA certifications with the Auditor General no later than May 1st of each year.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2020

A. **Finding** (Receipt Processing Weaknesses)

During the prior examination, the Illinois Law Enforcement Training and Standards Board (Board) did not maintain adequate controls over its receipts process and related fiscal records. Specifically, the Board did not maintain proper documentation of receipts and did not deposit the receipts timely.

During the current examination, our sample testing showed the Board strengthened its controls over its receipts process. (Finding Code No. 2018-001, 2016-001, 2014-006)

B. **Finding** (Inadequate Controls over Petty Cash)

During the prior examination, the Board did not maintain adequate controls or segregation of duties over its petty cash fund.

During the current examination, our testing showed improvements in controls over its petty cash fund. However, we continued to note certain immaterial instances of noncompliance. As such, this matter was reported in the Board's *Report of Immaterial Findings*. (Finding Code No. 2018-005, 2016-004)

C. **Finding** (Unsecured Confidential Information Transmitted Over the Internet)

During the prior examination, the Board transmitted unsecured confidential information over the Internet to the Office of the Auditor General.

During the current examination, the Board transmitted documents to the special assistant auditors of the Auditor General through a secure portal. (Finding Code No. 2018-009)

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
		Expenditures Through June 30, 2020	Expenditures July 1 to October 31, 2020		
FISCAL YEAR 2020					
APPROPRIATED FUNDS					
General Revenue Fund - 001					
Interfund Cash Transfers	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -
Subtotal, Fund 001	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -
Law Enforcement Camera Grant Fund - 356					
For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles	\$ 3,400,000	\$ -	\$ 1,211,440	\$ 1,211,440	\$ 2,188,560
Subtotal, Fund 356	\$ 3,400,000	\$ -	\$ 1,211,440	\$ 1,211,440	\$ 2,188,560
Police Training Board Services Fund - 517					
For Payment of and/or Services Related to Law Enforcement Training	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Subtotal, Fund 517	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Traffic and Criminal Conviction Surcharge Fund - 879					
Personal Services	\$ 2,240,800	\$ 1,865,233	\$ 3,750	\$ 1,868,983	\$ 371,817
State Contributions to State Employees' Retirement System	1,216,600	1,009,238	2,036	1,011,274	205,326
State Contributions to Social Security	171,500	144,409	563	144,972	26,528
Group Insurance	648,000	362,754	-	362,754	285,246
Contractual Services	500,000	162,921	30,083	193,004	306,996
Travel	55,000	23,024	10,718	33,742	21,258
Commodities	15,000	6,847	672	7,519	7,481
Printing	10,000	435	-	435	9,565
Equipment	6,000	2,469	-	2,469	3,531
Electronic Data Processing	75,000	60,646	11,946	72,592	2,408
Telecommunications	22,000	5,248	-	5,248	16,752
Operation of Automotive Equipment	45,000	29,261	3,312	32,573	12,427
Reimbursement of Training and Training Services	16,200,000	7,351,447	4,392,153	11,743,600	4,456,400
Subtotal, Fund 879	\$ 21,204,900	\$ 11,023,932	\$ 4,455,233	\$ 15,479,165	\$ 5,725,735
Subtotal - Appropriated Funds	\$ 27,704,900	\$ 11,023,932	\$ 8,666,673	\$ 19,690,605	\$ 8,014,295

ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES

Expenditure Authority for Fiscal Year 2020

For the Sixteen Months Ended October 31, 2020

Public Act 101-0007	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2020	Balances Lapsed October 31, 2020
		Expenditures Through June 30, 2020	Expenditures July 1 to October 31, 2020		
FISCAL YEAR 2020					
<u>NONAPPROPRIATED FUND</u>					
Law Enforcement Officers' Training Board Federal Projects Fund - 923					
	Homeland Security Grant	\$ -	\$ 210,868	\$ 210,868	
	Subtotal, Fund 923	\$ -	\$ 210,868	\$ 210,868	
	Subtotal - Nonappropriated Fund	\$ -	\$ 210,868	\$ 210,868	
	GRAND TOTAL - ALL FUNDS	\$ 11,023,932	\$ 8,877,541	\$ 19,901,473	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of October 31, 2020.

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

**ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**

Expenditure Authority for Fiscal Year 2019

For the Seventeen Months Ended November 30, 2019

Public Act 100-0586 and Public Act 101-0007

FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to November 30, 2019	Total Expenditures 17 Months Ended November 30, 2019	Balances Lapsed November 30, 2019
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NON-APPROPRIATED FUND

Law Enforcement Officers' Training Board Federal Projects Fund - 923

Homeland Security Grant
 Subtotal, Fund 923

\$	123,840	\$	213,003	\$	336,843
\$	123,840	\$	213,003	\$	336,843
\$	123,840	\$	213,003	\$	336,843
\$	13,451,362	\$	6,335,915	\$	19,787,277

Subtotal - Nonappropriated Fund

GRAND TOTAL - ALL FUNDS

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of November 30, 2019.

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

ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Year Ended June 30,

<u>APPROPRIATED FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Revenue Fund - 001			
Expenditure Authority	\$ 3,000,000	\$ 60,400	\$ -
Expenditures:			
Personal Services	\$ -	\$ 58,409	\$ -
Interfund Cash Transfers	3,000,000	-	-
Total Expenditures	<u>\$ 3,000,000</u>	<u>\$ 58,409</u>	<u>\$ -</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ 1,991</u>	<u>\$ -</u>
Law Enforcement Camera Grant Fund - 356			
Expenditure Authority	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000
Expenditures:			
For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles	\$ 1,211,440	\$ 2,487,100	\$ 2,865,219
Balances Lapsed	<u>\$ 2,188,560</u>	<u>\$ 912,900</u>	<u>\$ 534,781</u>
Police Training Board Services Fund - 517			
Expenditure Authority	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures:			
For Payment of and/or Services Related to Law Enforcement Training	\$ -	\$ -	\$ -
Balances Lapsed	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Traffic and Criminal Conviction Surcharge Fund - 879			
Expenditure Authority	\$ 21,204,900	\$ 20,704,800	\$ 20,500,300
Expenditures:			
Personal Services	\$ 1,868,983	\$ 1,752,731	\$ 1,856,366
State Contributions to State Employees' Retirement System	1,011,274	907,890	954,925
State Contributions to Social Security	144,972	136,911	146,387
Group Insurance	362,754	387,514	410,946
Contractual Services	193,004	264,545	320,820
Travel	33,742	42,962	44,839
Commodities	7,519	15,041	11,769
Printing	435	-	838
Equipment	2,469	4,665	4,641
Electronic Data Processing	72,592	81,182	75,048
Telecommunications	5,248	21,039	22,160
Operation of Automotive Equipment	32,573	38,160	24,891
Reimbursement of Training and Training Services	11,743,600	13,252,285	14,092,423
Total Expenditures	<u>\$ 15,479,165</u>	<u>\$ 16,904,925</u>	<u>\$ 17,966,053</u>
Balances Lapsed	<u>\$ 5,725,735</u>	<u>\$ 3,799,875</u>	<u>\$ 2,534,247</u>

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES

SCHEDULE 3
(CONTINUED)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>TOTAL APPROPRIATED FUNDS</u>			
Expenditure Authority	\$ 27,704,900	\$ 24,265,200	\$ 24,000,300
Expenditures	\$ 19,690,605	\$ 19,450,434	\$ 20,831,272
Balances Lapsed	\$ 8,014,295	\$ 4,814,766	\$ 3,169,028
<u>NONAPPROPRIATED FUND</u>			
Law Enforcement Officers' Training Board Federal Projects Fund - 923			
Expenditures:			
Homeland Security Grant	\$ 210,868	\$ 336,843	\$ -
Total Expenditures	\$ 210,868	\$ 336,843	\$ -
<u>TOTAL NONAPPROPRIATED FUND</u>			
Expenditures	\$ 210,868	\$ 336,843	\$ -
<u>GRAND TOTAL - ALL FUNDS</u>			
Expenditures	\$ 19,901,473	\$ 19,787,277	\$ 20,831,272

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

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

Note 3: The Board received appropriations during Fiscal Year 2020 from Public Acts 101-0007. In addition, the Board received appropriations during Fiscal Year 2019 from Public Acts 100-0586 and 101-0007.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY

SCHEDULE 4

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>EXPENDITURE STATISTICS</u>			
All State Treasury Funds			
Total Operating Expenditures	\$ 6,735,565	\$ 3,711,049	\$ 3,976,849
Percentage of Total Expenditures	34%	19%	19%
Personal Services	1,868,983	1,811,140	1,976,910
Other Payroll Costs	1,519,000	1,432,315	1,512,258
All Other Operating Expenditures	3,347,582	467,594	487,681
Total Awards and Grants Expenditures	\$ 13,165,908	\$ 16,076,228	\$ 16,854,423
Percentage of Total Expenditures	66%	81%	81%
GRAND TOTAL - ALL EXPENDITURES	\$ 19,901,473	\$ 19,787,277	\$ 20,831,272

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

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

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
DEPOSITS INTO THE STATE TREASURY

SCHEDULE 5

For the Fiscal Year Ended June 30,

	2020	2019	2018
<u>STATE TREASURY FUNDS</u>			
Police Training Board Services Fund - 517			
Receipt Sources:			
Application fees	\$ -	\$ 700	\$ -
Academy training fees	-	2,450	-
Total Receipts, per the Board's Records	\$ -	\$ 3,150	\$ -
Receipts, per the Board's Records	\$ -	\$ 3,150	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ -	\$ 3,150	\$ -
Traffic and Criminal Conviction Surcharge Fund - 879			
Receipt Sources:			
Prior year refund	\$ -	\$ 72,833	\$ -
Miscellaneous receipts	-	10,847	-
Total Receipts, per the Board's Records	\$ -	\$ 83,680	\$ -
Receipts, per the Board's Records	\$ -	\$ 83,680	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ -	\$ 83,680	\$ -
Law Enforcement Officers Training Board Federal Projects Fund - 923			
Receipt Sources:			
Violent Crime Victim Assistance from Illinois Attorney General	\$ 27,402	\$ -	\$ -
Federal grants received through the U.S. Department of Homeland Security from the Illinois Emergency Management Agency	203,552	259,158	45,137
Total Receipts, per the Board's Records	\$ 230,954	\$ 259,158	\$ 45,137
Receipts, per the Board's Records	\$ 230,954	\$ 259,158	\$ 45,137
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ 230,954	\$ 259,158	\$ 45,137
<u>GRAND TOTAL - ALL FUNDS</u>			
Receipts, per the Board's Records	\$ 230,954	\$ 345,988	\$ 45,137
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	\$ 230,954	\$ 345,988	\$ 45,137

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2020

SCHEDULE 6

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2020					
Property					
Equipment	\$ 250,768	\$ 18,764	\$ (878)	\$ (17,928)	\$ 250,726
Capital Lease					
Equipment	\$ 14,573	\$ -	\$ -	\$ -	\$ 14,573
FISCAL YEAR 2019					
Property					
Equipment	\$ 244,080	\$ 6,688	\$ -	\$ -	\$ 250,768
Capital Lease					
Equipment	\$ 14,573	\$ -	\$ -	\$ -	\$ 14,573

Note: The above schedule has been derived from the quarterly Agency Report of State Property (Form C-15) reports submitted by the Board to the Office of the State Comptroller. This schedule could not be reconciled to the Board's property records (see Finding 2020-002).

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT AND TRAINING STANDARDS BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

BOARD FUNCTIONS

The Illinois Law Enforcement Training Standards Board (Board) assists law enforcement and correctional officers by establishing statewide training standards.

The Board promotes and protects Illinoisans' health, safety and welfare by providing basic and in-service training opportunities in accordance with statutory mandates and national best practices to State agencies, municipalities and local governmental agencies, park districts and institutions of higher education to upgrade and maintain a high level of training and standards for law enforcement personnel.

The recommended budget enables grants and operations to continue providing basic and in-service training and allows for training demands for new mandates of School Resource Officers, Self-Care, Human Trafficking, Child Abuse Reporting and revisions to training for Basic Correctional Officer curriculum and the Marijuana Enforcement revisions (both officer and Canine).

The Board is involved in two federal programs. As part of the oversight responsibility, the granting agencies approve all program activities and expenditures prior to the beginning of and monitor activities and expenditures throughout the program performance period. The programs are as follows:

- The Board receives federal funds (through appropriations to Illinois Department of Transportation (IDOT)) for two programs. The first is the Highway Traffic Safety Program, which funds training for highway safety purposes (this would include classes on radar, accident investigation, occupant protection, etc.). The Traffic Safety Incentive Training Program covers items not covered by the first program. For both programs, the funding level is decided by IDOT after the start of the fiscal year and is usually less than the appropriations provided to IDOT.
- The Board receives federal funds from the Illinois Emergency Management Agency related to the Homeland Security training.

The Board's members are unpaid but are reimbursed for actual travel expenses subject to the provisions of and at rates established by the Governor's Travel Control Board. The Statutory Members hold Board membership by virtue of their office; all other Board Members are appointed by the Governor to staggered three-year terms.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT AND TRAINING STANDARDS BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM (CONTINUED)
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

ACCOMPLISHMENTS

The Board continues to add new areas of training, expanding existing programs, and increasing levels of professionalism in response to statutory revisions and requests from the law enforcement community. Many of these are completed at minimal or no additional cost to the Board.

Recent expansion of the Board's Intern Training Program now includes Correctional Offices and incorporated a veteran's preference to allow GI Bill funds to be applied to associated costs.

Recent revision to the Board's Canine Training Program now complies with statutory modifications and case holdings requiring the maintenance of training records and annual demonstrations of proficiency.

The addition of new areas of instruction to the basic and in-service trainings now complies with statutory mandates; these include, officer wellness components, protections for abused and traumatized children, and human trafficking recognition and response.

Annual "Crisis Intervention Conference" provides a forum for officers, clinicians and service organizations to discuss advancements and opportunities for mental awareness and response.

During recent fiscal years, the Board also undertook various actions which reduced previous costs and increased the efficiency of its operation and delivery of training. These include:

- Expanding intergovernmental agreements with Illinois universities and colleges to develop and deliver training, thus, reducing our reliance on the associated costs associated with third-party vendors.
- Utilizing in-house experts and existing partnerships to revise various curriculum to incorporate new and revised statutory mandates.
- Expanding the intern training program to Correctional Officers which will effectively shift certain training costs away from the Board and local governments to those who qualify under federal provisions.
- Initiating research to begin moving examinations and course evaluations to an electronic format that will ultimately reduce administrative costs, processing time, and storage expenses.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT AND TRAINING STANDARDS BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM (CONTINUED)
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

FUNDING

Revenues for the Board's functions come from the Traffic and Criminal Conviction Surcharge Fund (TACCSF). TACCSF revenues are generated by the assessment on traffic and criminal fines. The assessment is set by the Illinois General Assembly and is distributed in accordance with Illinois Compiled Statutes. The TACCSF funds all the Board's operations and the programs specified above.

The Law Enforcement Camera Grant Fund (LECGF) is used to award funds to reimburse law enforcement Agencies for the purchase of both in-dash squad car cameras and Officer-worn body cameras.

PLANNING PROGRAM

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

SIGNIFICANT CHALLENGES

The Criminal Fee Reform (Public Act 100-987) went into effect in July of 2019. This bill made significant changes to the Board's funding structure and predictions for future revenues which will vary. The revenues from Fiscal Year 2019 to Fiscal Year 2020 were lower by almost \$5 million for TACCSF and over \$600,000 for the LECGF and the revenues so far in Fiscal Year 2021 are down by even greater amounts over Fiscal Year 2020.

Lack of staffing has also been an ongoing issue with keeping up with all the required training mandates and officer records the Board is required to maintain.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund - 001

Interfund Cash Transfers

During Fiscal Year 2020, the increase was due to \$3 million awarded to the Illinois Law Enforcement Training and Standards Board (Board) from the General Revenue Fund to pay reimbursements for police officer training.

Law Enforcement Camera Grant Fund - 356

For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles

The decrease was due to the reduction in number of grants provided to the local police departments for in-dash and body-worn cameras in Fiscal Year 2020.

Traffic and Criminal Conviction Surcharge Fund - 879

Contractual Services

The decrease was due to the decrease in intergovernmental transactions and number of contracted consultants in Fiscal Year 2020.

Telecommunications

The decrease was due to the purchase of a new phone system in Fiscal Year 2019.

Law Enforcement Officers' Training Board Federal Projects Fund - 923

Homeland Security Grant

The decrease in expenditures was due to lower billings from the pass-through agency.

Fiscal Year 2019 Compared to Fiscal Year 2018

General Revenue Fund - 001

Personal Services

The increase was due to the one-time funding made to the Board in Fiscal Year 2019 from the General Revenue Fund for previously unpaid wage increases for Personal Services and State Contributions to Social Security and any related interest costs, including prior year costs.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONTINUED)
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Traffic and Criminal Conviction Surcharge Fund - 879

Operation of Automotive Equipment

The increase in expenditures was due to the increase in gasoline charges as a result of increase in travel of employees with assigned State vehicles in Fiscal Year 2019.

Law Enforcement Officers' Training Board Federal Projects Fund - 923

Homeland Security Grant

The increase in expenditures was due to the Homeland Security Grants received in Fiscal Year 2019 while no grant was received in Fiscal Year 2018.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS

For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

Traffic Criminal Conviction Surcharge Fund - 879

Prior Year Refund

The decrease was due to no prior year refunds received from a vendor in Fiscal Year 2020.

Miscellaneous Receipts

The decrease was due to no receipts received from grantees for the refund of training costs in Fiscal Year 2020.

Law Enforcement Officers Training Board Federal Projects Fund - 923

Violent Crime Victim Assistance from the Illinois Attorney General

The increase was due to the grant received from the Illinois Attorney General for Violent Crime Assistance in Fiscal Year 2020.

Federal grants received through the U.S. Department of Homeland Security from the Illinois Emergency Management Agency (IEMA)

The decrease was due to the decrease in federal grants received from IEMA in Fiscal Year 2020.

Fiscal Year 2019 Compared to Fiscal Year 2018

Traffic Criminal Conviction Surcharge Fund - 879

Prior Year Refund

The increase was due to prior year refunds received from a vendor in Fiscal Year 2019.

Miscellaneous Receipts

The increase was due to receipts received from grantees for the refund of training costs.

Law Enforcement Officers Training Board Federal Projects Fund - 923

Federal grants received through the U.S. Department of Homeland Security from the Illinois Emergency Management Agency (IEMA)

The increase was due to the increase in grants received from IEMA in Fiscal Year 2019.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020

General Revenue Fund - 001

Interfund Cash Transfers

The significant Lapse Period spending was due to the Board not receiving the appropriations until September of 2020. As such, an interfund cash transfer was processed during the Lapse Period.

Law Enforcement Camera Grant Fund - 356

For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles

The significant Lapse Period spending was due to the Board not receiving the funds necessary to issue vouchers until May of 2020. As such, most of the vouchers related to this grant were processed during the Lapse Period.

Traffic Criminal Conviction Surcharge Fund - 879

Travel

The significant Lapse Period spending was due to the Fiscal Year 2020 request for travel reimbursements not received until the Lapse Period. As such, a significant amount of travel invoices were processed during the Lapse Period.

Reimbursement of Training and Training Services

The significant Lapse Period spending was due to the Illinois Police Training Act requiring the Board to pro-rate training reimbursements. With a filing deadline of July 15, reimbursements were made in the Lapse Period.

Law Enforcement Officers Training Board Federal Projects Fund - 923

Homeland Security Grant

The significant Lapse Period spending was due to the Board not receiving the federal funds necessary to issue vouchers for the Fiscal Year 2020 Homeland Security Grant until late in the fiscal year. Therefore, a significant amount of the expenditures were processed during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (CONTINUED)
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2019

General Revenue Fund - 001

Personal Services

The significant Lapse Period spending was due to the backpay for previously unpaid wage increases for Personal Services and State Contributions to Social Security and any related interest costs, including prior year costs. The Board did not receive the funding and approval necessary to issue vouchers until the Lapse Period.

Law Enforcement Camera Grant Fund - 356

For Grants Related to Installation and Operation of Video Cameras in Law Enforcement Vehicles

The significant Lapse Period spending was primarily due to the delay in submission of reimbursements from the law enforcement agencies. Therefore, a significant amount of invoices for Camera Grant were processed during the Lapse Period.

Traffic Criminal Conviction Surcharge Fund - 879

Contractual Services

The significant Lapse Period spending was due to vendors' invoices not received and processed until the Lapse Period.

Electronic Data Processing

The significant Lapse Period spending was due to vendors' invoices not received and processed until the Lapse Period.

Reimbursement of Training and Training Services

The significant Lapse Period spending was due to the Illinois Police Training Act requiring the Board to pro-rate training reimbursements. With a filing deadline of July 15, reimbursements were made in the Lapse Period.

Law Enforcement Officers Training Board Federal Projects Fund - 923

Homeland Security Grant

The significant Lapse Period spending was due to the Board not receiving the federal funds necessary to issue vouchers for the Fiscal Year 2019 Homeland Security Grant until late in the fiscal year. Therefore, a significant amount of the expenditures were processed during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
NUMBER OF EMPLOYEES

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Executive Director	1	1	1
Deputy Director	2	2	1
Specialist	6	4	3
Administrative and Clerical	<u>13</u>	<u>12</u>	<u>18</u>
Total Full-Time Equivalent employees	<u><u>22</u></u>	<u><u>19</u></u>	<u><u>23</u></u>

Note 1: This schedule presents the average number of employees, by function, at the Board

**STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

General office	<u>2020</u>	<u>2019</u>	<u>2018</u>
Overtime Hours Paid	1,319	731	183
Compensatory Hours Granted	103	8	131
Total	<u>1,422</u>	<u>739</u>	<u>314</u>
Value of Overtime Hours Paid	\$ 60,109	\$ 30,091	\$ 7,542
Value of Compensatory Hours Granted	4,455	336	6,195
Total	<u>\$ 64,564</u>	<u>\$ 30,427</u>	<u>\$ 13,737</u>

STATE OF ILLINOIS
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020, through June 30, 2020. These proclamations allowed the Illinois Law Enforcement Training and Standards Board (Board) to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurement was processed under this waiver granted by the Governor.

Fiscal Year 2020

Due to COVID-19 the determination was made that the State Police Academy training facility did not meet the Illinois Department of Public Health's guidelines for social distancing to reopen the Academy to the trainees. An emergency contract was made with the Drury Inn in Springfield to house the trainees. Ten trainees were housed for 12 nights for a total of \$8,000.

Fiscal Year 2019

The Board did not have any emergency purchases related to the COVID-19 pandemic during Fiscal Year 2019.