

LEGISLATIVE AUDIT COMMISSION



Review of
Illinois Law Enforcement Training and Standards Board
Two Years Ended June 30, 2022

620 Stratton Office Building
Springfield, Illinois 62706
217/782-7097

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

**REVIEW:
LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
TWO YEARS ENDED JUNE 30, 2022**

**RECOMMENDATIONS – 22
IMPLEMENTED – All (according to LETSB)**

REPEATED RECOMMENDATIONS – 9

PRIOR AUDIT FINDINGS/RECOMMENDATIONS – 9

This review summarizes the auditors' report on the Illinois Law Enforcement Training and Standards Board for the two years ended June 30, 2022, filed with the Legislative Audit Commission on July 13, 2023. The auditors conducted a compliance examination in accordance with state law and Government Auditing Standards.

Agency Narrative

The Safety, Accountability, Fairness and Equity-Today Act, commonly known as the SAFE-T Act, was signed into law on February 22, 2021. It went into effect on January 1, 2023. This bill incorporated a number of proposed reforms in police training, rules, and oversight, which fall within the Illinois Law Enforcement Training & Standards Board (LETSB or ILETSB or Board) mandate to promote and maintain a high level of professional standards for law enforcement and correctional officers.

In anticipation of the changes required by the Act, LETSB began the process of expanding headcount to cope with the increase in workload, in addition to updating internal procedures to adapt to the new requirements.

Since its inception, the Board has progressively evolved and expanded. By adapting to changes in technology, the ever-changing face of crime in the United States, and society's demands on those entrusted with the responsibility of enforcing their laws, the Board has played a crucial role in the professionalization of policing in Illinois.

It is the mission of the Board to provide standards and training which enhance the ability of law enforcement to readily and quickly adapt to our rapidly changing society and which can lead to public recognition of law enforcement as a profession.

The Board works to promulgate standards for the selection and training of employees of law enforcement agencies both at the entry and advanced level so as to improve their training and performance, and to establish their qualification to be certified in the State of Illinois according to the standards and rules of the Board and the requirements of the Act; which standards shall establish mandatory, minimum requirements pertaining to the lack of a criminal history background; and the establishment of standards applicable to education, mental moral, ethical, and physical skills and qualities.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

The Board works to establish, evaluate and improve curricula, required preparation for instructors and will certify qualified instructors and certify academy and other facilities acceptable for delivering such training

The Board works to certify personnel who have acquired the levels of education, training, and experience necessary to perform the duties of law enforcement.

The Board works to conduct research and evaluation needed to develop and improve the Boards standards and training based upon objective knowledge and the performance needs required, insofar as funds and practicality permit.

The Board works to conduct surveys and research concerning training and the administration and operation of law enforcement agencies, and works to aid governmental units in implementing the recommendations of studies which are conducted by other agencies or by consulting firms.

The Board works to determine and secure agency and individual compliance with the Act, and all associated administrative standards, policies, and rules and regulations.

The Board works to provide financial aid as is authorized by the Governor and the General Assembly to Board-approved entities, forever considering the impact upon both quality and improvement, statewide uniformity and accessibility, cost effectiveness, and other legislative requirements.

In addition to the above, ILETSB anticipates a Supplemental Appropriation (P.A. 102-0755) effective May 10, 2022 creating the Law Enforcement Recruitment and Retention Fund to provide grants awarded by ILETSB to law enforcement agencies for hiring and retention of law enforcement officers. The Illinois Law Enforcement Training and Standards Board (ILETSB) is required to provide a report of recommendations to the General Assembly for establishing minimum requirements for credits that may transfer from Illinois colleges to satisfy the requirements of law enforcement and correctional intern courses. The report is due July 1, 2023 (P.A. 102-0719.)

Working with our partners in the Mobile Training Units located throughout the state, ILETSB is prepared to implement all the changes to Law Enforcement Training & Standards as required by the Safety, Accountability, Fairness and Equity-Today Act and the Law Enforcement Recruitment and Retention Fund.

Mission Statement: To promote public safety and assist local governmental entities to maintain high levels of training and professional standards. The Board is charged to set law enforcement, correctional and court security training standards, develop and provide high quality training and education, and assist in the establishment of training academies.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

Program Goals and Objectives:

1. Assist local governments comply with mandatory basic law enforcement, correctional and court security training requirements
 - a. Law Enforcement Officers
 - b. Correctional Officers
 - c. Court Security Officers
 - d. Exam Administration
 - e. Background investigations
 - f. Decertification of Officers
2. Assist local governments comply with mandatory law enforcement in-service training requirements
 - a. Annual mandates
 - b. Tri-Annual Mandates
 - c. Special Statutory mandates; Sexual Assault, etc.
3. Promote and increase participation in voluntary in-service trainings
 - a. Crisis Intervention Training (CIT)
 - b. Lead Homicide Training
 - c. School Resource Officer Training
 - d. Juvenile Officer Training
 - e. Other training: Illinois Department of Transportation Grants
4. Provide funding opportunities to promote the use of cameras by local police agencies
 - a. Officer-worn cameras
 - b. In-car cameras
 - c. Training for proper use of officer-worn and in-car cameras
5. Assist public safety academies incorporate best practices and curriculum mandates while maintaining state of the art facilities.
 - a. Curriculum development and review of existing training
 - b. Evaluate academies for approval and review for renewal
 - c. Regulate academy schedules to ensure year-long training opportunities and prevent overlap of the same training courses
 - d. Assist in securing grants and assistance to increase learning opportunities

Main funding sources include: General Revenue Fund, Law Enforcement Camera Grant Fund, Police Training Board Services Fund, Law Enforcement Training Fund, Traffic and Criminal Conviction Surcharge Fund, Law Enforcement Officers Training Board Federal Projects Fund.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

Key Performance Indicators:

	FY21	FY22	FY23 Projected
Total expend	\$18,660,600	\$25,747,000	\$126,121,500
Full-time Headcount Average	20	40	66
	FY21	FY22	FY23 Projected
Officers complete mandated basic training	1,216	1,486	3,500
County corr. officers complete basic training	621	700	750
In-service training for public safety personnel	178,618	298,400	250,000

(Source: Comptroller's Public Accountability Report)

Accountants' Findings and Recommendations

Condensed below are the 22 findings and recommendations included in the audit report. Of these, 9 are repeated from the previous audit. The following recommendations are classified on the basis of information provided by LETSB, via electronic mail received July 13, 2023.

- The auditors recommend the Board strengthen its controls to ensure the FCIAA certification is timely filed with the Office of the Auditor General.**

FINDING: *(Failure to File FCIAA Certification) – First reported 220, last reported 2022*

The Board did not file its Fiscal Control and Internal Auditing Act (FCIAA) certification.

During review, auditors noted the Board did not submit its FY22 FCIAA certification to the Office of the Auditor General.

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

Failure to file the FCIAA certification with the Office of the Auditor General resulted in noncompliance with the Act.

BOARD RESPONSE:

The Board accepts this finding.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board has a new CFO who is aware of this finding, and a safeguard has been put into place to prevent similar findings. Additionally, the Board has entered into an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

- 2. The auditors recommend the Board work with the Governor to ensure Board members' vacancies are filled in a timely manner.**

FINDING: *(Lack of Required Board Members) - New*

The (Board) was not composed of eighteen board members in accordance with the Illinois Police Training Act (Act).

During testing, auditors noted the Board had four vacancies: one chief of municipal police department, one citizen of Illinois who shall be a member of an organized enforcement officers' association, one active member of a Statewide association representing sheriffs, and one active member of a Statewide association representing municipal police chiefs.

Board officials indicated the Board has no authority to appoint Board members but will work with the Governor's office on filling vacancies of Board members.

Failure to fill Board vacancies may inhibit the Board's ability to function as intended by the General Assembly, may hinder the Board's ability to obtain and maintain a quorum, and represents noncompliance with State laws.

BOARD RESPONSE:

The Board accepts this finding. Board staff will continue to work with the Governor's office/staff as the Board member vacancies must be appointed by the Governor.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. Board staff will continue to work with the Governor's office/staff as the Board member vacancies must be appointed by the Governor.

- 3. The auditors recommend the Board strengthen its controls to ensure SCO-961 Reports are timely filed with the Comptroller.**

FINDING: *(Noncompliance with the Debt Transparency Act) - New*

The (Board) did not timely file its monthly Debt Transparency Reports (SCO-961 Report) with the Office of Comptroller (Comptroller).

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

During the testing of 24 monthly SCO-961 Reports that were due during the examination period, auditors noted the Board did not submit six (25%) Reports and untimely submitted two (8%) Reports to the Comptroller. However, due to lack of proper documentation, they were unable to determine how many days late the two Reports were submitted to the Comptroller.

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

Failure to submit SCO-961 Reports on a timely basis inhibits the Comptroller's ability to accumulate meaningful information on liabilities of the State and resulted in noncompliance with State laws.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. Additionally, the Board has entered into an Intergovernmental Agreement with the CMS' internal auditors to assist in addressing the finding.

4. The auditors recommend the Board strengthen its controls to ensure the Report is accurately prepared and filed with the Comptroller.

FINDING: *(Inadequate Controls Over Agency Fee Imposition Report) – First reported 2020, last reported 2022*

The (Board) did not maintain adequate controls over its Agency Fee Imposition Report (Report).

During testing, auditors noted receipts, totaling \$8,150, reported on the Board's FY21 Report did not agree to the Board's receipt records. Specifically, they noted the Board reported incorrect receipt codes for each receipt in its Fiscal Year 2021 Report. In addition, the Board did not prepare and file its FY22 Report with the Office of Comptroller (Comptroller).

Board officials stated these issues were caused by key employee turnover.

Inaccurate reporting of fees reduces the reliability of the Statewide Agency Fee Imposition Report submitted to the General Assembly. Further, failure to prepare and file the Report inhibits the Comptroller's ability to accumulate Agency Fee Imposition information and resulted in noncompliance with the Act.

BOARD RESPONSE:

The Board accepts this finding.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. Additionally, the Board has entered into an Intergovernmental Agreement with the CMS' internal auditors to assist in addressing the finding.

- 5. The auditors recommend the Board issue letters to sheriffs who do not meet the 20 hours of training requirement and maintain a copy of such letters issued.**

FINDING: *(Noncompliance with Issuance of Noncompliance Letters) - New*

The Board did not retain documentation to support noncompliance letters were issued to sheriffs who did not complete required training.

During testing, the Board could not provide copies of noncompliance letters issued to six of 33 (18%) sheriffs who did not complete 20 hours of the Board approved training. Therefore, auditors were unable to determine if the Board issued noncompliance letters to the six sheriffs.

Board officials indicated they disagreed with this finding noting the letters were created and mailed out, but they were not scanned and saved prior to sending.

Failure to enforce the training requirements by issuing noncompliance letters and maintaining copies of noncompliance letters issued results in noncompliance with State laws.

BOARD RESPONSE:

The Board did comply with the State Records Act (5 ILCS 160/8) which requires agencies 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. Specifically, the Board records and tracks all form notices sent to Sheriffs who haven't met the annual 20-hour training mandate. The Board does not maintain hard copies of each individual notice in accordance with the Government Electronic Records Act (P.A. 96-1363).

ACCOUNTANT'S COMMENT:

The Board did not provide accountants either a hard copy in accordance with the State Records Act or an electronic copy in accordance with the Government Electronic Records Act to support noncompliance letters were issued to sheriffs who did not complete the 20-hour training. Without such documentation, accountants were unable to conclude the Board issued the noncompliance letters. In addition, the Board was able to provide accountants the copies of noncompliance letters it sent to the sheriffs, except for the six sheriffs identified in this finding.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board did comply with the State Records Act (5 ILCS 160/8) which requires agencies 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. Specifically, the Board records and tracks all form notices sent to Sheriffs who haven't met the annual 20-hour training mandate. The Board does not maintain hard copies of each individual notice in accordance with the Government Electronic Records Act (P.A. 96-1363).

6. The auditors recommend the Board strengthen its controls to ensure compliance with the State laws, rules, and regulations when processing vouchers in order to safeguard State resources, including:

- reviewing and approving or denying vendor bills within 30 days from receipt;
- ensuring vouchers are charged to the correct fiscal year;
- ensuring vouchers are properly supported with vendor invoices to avoid over payments;
- ensuring State Property Surplus – New Furniture Affidavit is filed with CMS prior to purchase of new furniture of \$500 or more;
- ensuring transactions are recorded using the correct detailed object code;
- ensuring travel reimbursements are properly supported and timely submitted by travelers;
- ensuring official headquarters indicated in the travel vouchers agree with the Form TA-2; and
- ensuring interest due is paid to vendors.

FINDING: *(Voucher Processing Weaknesses) – First reported, 2008, last reported 2022*

The Board did not exercise adequate controls over voucher processing.

Non-Payroll Expenditures

During review of 142 vouchers processed during the examination period, auditors noted the following:

- Eight (6%) vouchers, totaling \$19,180, were approved for payment between seven and 101 days late.
- One (1%) voucher, totaling \$1,364, was charged to the incorrect fiscal year.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

- One (1%) voucher, totaling \$4,298, did not agree with the supporting invoice amount. The vendor was overpaid by \$95.
- One (1%) voucher, totaling \$7,104, pertaining to purchase of new furniture, had no evidence of the State Property Surplus – New Furniture Affidavit was filed with the CMS prior to the purchase.
- One (1%) voucher, totaling \$17,284, did not utilize the correct detailed object code.
- One of 22 (5%) travel vouchers, totaling \$507, was not supported with the travel invoice.
- Five of 22 (23%) travel reimbursements, totaling \$3,999, were submitted to the Board by the travelers between 64 and 179 days after the last day of travel.
- One of 22 (5%) travel vouchers had an incorrect official headquarters and did not agree with the Travel Headquarters report (Form TA-2) filed with the Legislative Audit Commission.

Interest

- Two (1%) vouchers, totaling \$5,244, were paid late and the Board did not pay interest owed to the vendors, totaling \$93.

Finally, this finding was first noted during the Board’s compliance examination for the period ended June 30, 2008, over 14 years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these issues were caused by key employee turnover.

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 State Prompt Payment Act and could result in unpaid vendors needing to seek payment through the Court of Claims.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. Additionally, the Board has entered into an Intergovernmental Agreement with the CMS’ internal auditors to assist in addressing the finding.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

- 7. The auditors recommend the Board strengthen its controls over its telecommunication devices by maintaining an accurate listing of telecommunications devices. Additionally, they recommend the Board to properly document the issuance and cancellation of telecommunications devices to its personnel.**

FINDING: *(Inadequate Controls over Telecommunications Devices) – First reported 2018, last reported 2022*

The Board did not maintain adequate controls over telecommunication devices.

During testing, auditors noted discrepancies in the Board's records for its issued and cancelled Wireless Communication Devices (WCD). Specifically, they noted several issued WCDs were not included in the Board's inventory list and the list did not indicate the date on which the WCDs were issued or cancelled.

Due to these conditions, auditors 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 § 205.36) to test the Board's telecommunication devices.

Even given the population limitations noted above which hindered the auditor's ability to conclude whether selected samples were representative of the population as a whole, auditors performed testing of wireless communication devices and noted the following:

Assignment of Wireless Communication Devices (WCD)

The Board assigned a total of 42 WCDs to employees during FY21 and FY22. During testing of nine WCDs, auditors noted the following:

- Four (44%) WCDs were not included in the Board's WCD inventory list.
- Nine (100%) WCDs did not indicate the date of issuance.
- One (11%) WCD did not have a Telecommunications Service Request (TSR) Form.

Cancellation of WCD

The Board disabled four WCDs in FY21 and FY22. During testing, auditors noted the Board failed to provide the completed TSR Form or Offboarding Memo/Notice of Termination for four (100%) WCDs. As such, they could not determine if WCDs were timely cancelled during the examination period.

Further, CMS' Wireless Communication Device (WCD) Policy (Policy) requires when an employee no longer has a need for a WCD, whether due to separation from State service, change in duties or position, lack of use or for any other reason as determined by the Board or in consultation with CMS, the employee has to return the WCD. Moreover, the

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

Policy requires the Agency Telecommunication Coordinator to be responsible for securing the return of the WCDs issued to an employee who no longer has a need for the WCD.

Additionally, DoIT Wireless Communication Device (WCD) Policy requires agencies to be responsible for documenting an employee's need for a WCD by completing an electronic Telecommunication Service Request (TSR) Form.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2018, over four years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials stated the exceptions were caused by key employee turnover.

Failure to maintain accurate records of wireless communication devices represents noncompliance with State laws and regulations and increases the potential for fraud and theft of State property.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. Based on the consideration of prior staffing and procedures during the two years ended June 30, 2022, the Board has since appointed two individuals to oversee Telecom Services. These staff members are responsible for requesting, issuing, tracking, and reclaiming all inventoried telecom devices. As the State's Service Provider, DoIT, also provides transactional records for the same. As a corrective action, the Board will continue to maintain all Telecom Device Records and Inventory for issued and reclaimed wireless communication devices.

- 8. The auditors recommend the Board strengthen its controls to ensure Form C-66 is properly prepared, approved and maintained to support its request for appropriation transfers.**

FINDING: *(Inadequate Controls over Appropriation Transfers) - New*

The Board did not maintain adequate controls over appropriation transfers.

During testing, auditors noted the Board requested two appropriation transfers, totaling \$218,000. However, the Board was unable to provide copies of the Appropriation Transfer Authorization forms (Form C-66) for the two (100%) transfers. Due to this, they were unable to conclude whether these appropriation transfers were accurate and properly approved.

Board officials indicated the issue was caused by key employee turnover and oversight.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

Failure to properly prepare and maintain Form C-66 hinders accountability and oversight for state funds. In addition, making appropriation transfers without proper approvals could result in errors or other irregularities not being detected and corrected, and represents noncompliance with state laws, rules, and regulations.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. Additionally, the Board has entered into an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

9. The auditors recommend the Board maintain documentation to support its review of the applicants' background and qualifications.

FINDING: *(Noncompliance with Police Training Act) - New*

The Board did not comply with the requirements of the Police Training Act (Act).

During testing of 60 applicants who applied for basic training courses, the Board was unable to provide evidence it had reviewed applicants' background and qualifications before entering the Board-certified academy for sixty (100%) applicants. Due to this condition, auditors were unable to conclude whether the Board had reviewed the background and qualifications of the applicants.

Board officials indicated the Academy Director reviewed the qualifications of the applicants to enter the academy. In addition, Board officials indicated they have appointed investigators who reviewed the background of the applicants to ensure the applicants have the necessary character to attend the academies. Further, Board officials indicated documentation was maintained by the academies.

Failure to maintain documents to support the review of the background and qualifications of the applicants hinders the Board oversight functions on training and resulted in noncompliance with the Act. Further, failure to maintain documentation inhibits the auditor's ability to perform procedures and provide test results to the General Assembly.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board accepts this finding. However, the Academy Entrance Standard Basic Training Certification of Recruit Background is used and maintained by police academies as part of the admission

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

process of each recruit. The certificates are signed under oath by the applicant and hiring authority and attest to the fact the applicant has been subject to a criminal background investigation by the hiring agency, and the applicant has not committed any felony, qualifying misdemeanor, or crime involving moral turpitude in this State or any other state and is a person of good character. Original certificates are held by each academy and are subject to Board inspection, review, and approval. The Board is updating electronic form applications to eliminate this issue moving forward.

10. The auditors recommend the Board ensure monthly reconciliations of its activity to the Comptroller's records are timely performed, reviewed and documented.

FINDING: *(Inadequate Controls over Reconciliations) – First reported 2014, last reported 2022*

The Board did not perform monthly reconciliations of the Board's activity to the Office of Comptroller's (Comptroller) records in accordance with the Statewide Accounting Management System (SAMS) Manual.

During testing, auditors noted the following:

- The Board did not perform FY21 monthly reconciliations for:
 - Sixteen of 16 (100%) Monthly Appropriations Status Reports (SB01)
 - One of 16 (6%) Monthly Appropriation Transfer Reports (SB03)
 - Sixteen of 16 (100%) Monthly Cash Reports (SB05)
- The Board's reconciliations for the following monthly reports did not have documentation when the reconciliations were performed; therefore, auditors were unable to determine if the reconciliations were performed timely during FY21 and/or FY22 for:
 - Sixteen of 16 (100%) Monthly Appropriations Status Reports (SB01) for FY22
 - Twelve of 16 (75%) Monthly Cash Reports (SB05) for FY22
 - Twenty-four of 24 (100%) Monthly Revenue Status Reports (SB04) for FY21 and FY22
 - Seven of eight (88%) Monthly Agency Contract Reports (SC14) for FY21 and FY22

This finding was first noted during the Board's compliance examination for the period ended June 30, 2014, over eight years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

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

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

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.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. Additionally, the Board has entered into an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

- 11. The auditors recommend the Board strengthen its monitoring controls over Camera Grants to ensure grant recipients submit annual reports and Camera Grant Rosters to the Board. In addition, they recommend the Board ensure camera grant reimbursements are properly supported.**

FINDING: *(Inadequate Controls over Awards and Grants) - New*

The Board did not exercise adequate internal controls over Awards and Grants.

The Board provided grants, through the Law Enforcement Camera Grant Act (Act) (50 ILCS 707/10), to units of local governments and public universities within the State for the purpose of (1) purchasing in-car video cameras for use in law enforcement vehicles, (2) purchasing officer-worn body cameras and associated technology for law enforcement officers, and (3) training for law enforcement officers in the operation of the cameras.

During testing of 25 Camera Grants, auditors noted the following:

- For five (20%) grants, the grant recipients did not submit the annual reports to the Board.
- For two (8%) grants, the grant recipients submitted an incomplete annual report to the Board.
- For one (4%) grant, a grant reimbursement, totaling \$76,300, did not agree with the supporting documentation.
- For one (4%) grant, the grant recipient did not submit the Camera Grant Roster to the Board.

Board officials stated the issues were caused by key employee turnover and employee oversight.

Failure to require grant recipients submit complete annual reports and Camera Grant Rosters hinders governmental oversight and represents noncompliance with State laws

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

and regulations. In addition, grant reimbursements with incorrect supporting documents could result in errors or other irregularities not being timely detected.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board accepts this finding. However, we are attempting to safeguard this for the future by utilizing the new Amplified system and scanning all necessary files for future reference. The Board met its obligations by ensuring the agencies that did not comply with submitting annual reports did not receive a subsequent grant award. Since then, the Board is working on preventing these issues going forward.

12. The auditors recommend the Board strengthen its controls over receipts processing to ensure receipts are properly documented and books and records are maintained in compliance with the State laws and SAMS.

FINDING: *(Inadequate Controls over Receipts) - New*

The Board did not maintain adequate controls over its receipts.

During testing, auditors requested the Board a listing of all receipts received during the examination period. However, the Board could not provide a general ledger of receipts, therefore, they 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 § 205.36) to test the Board's receipts.

Even given the population limitations noted above which hindered the auditor's ability to conclude whether selected samples were representative of the population as a whole, auditors performed testing of nine receipts and noted the following:

- The Board did not maintain copies of Receipt Deposit Transmittals (Form C- 64) that were countersigned by the State Treasurer and Comptroller for four (44%) receipts.
- The Board was unable to provide a Form C-64 for one (11%) receipt.
- The Board was unable to provide the deposit slip and a copy of the check for two (22%) receipts.

Board officials indicated these issues were caused by key employee turnover and oversight.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

Failure to maintain a general ledger of receipts and supporting documentation over receipts reduces the overall reliability of the Board's financial reporting and resulted in noncompliance with the State laws and SAMS.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. Additionally, the Board has entered into an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

13. The auditors recommend the Board implement controls to ensure only authorized individuals have access to its application and data. Further, they recommend the Board:

- **obtain DoIT's SOC reports and document their review.**
- **monitor and document the operation of CUECs related to the Board's operations.**
- **either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.**
- **document the review of the SOC reports and all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impact to the Board, and any compensating controls.**

FINDING: *(Inadequate Computer Security Controls) - New*

The Board had not established adequate computer security controls.

The Board utilizes the services of DoIT for its Central Time and Attendance System (CTAS) and Central Payroll System (CPS) applications. The Board is responsible for complying with Complementary User Entity Controls (CUECs) identified in DoIT's System and Organization Controls (SOC) report.

During their testing, the Board was unable to provide the following:

- a listing of the Boards' security software identifications (IDs);
- access security reports over CPS and CTAS; and
- documentation of access reviews performed.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

As a result, auditors were unable to determine if the Board was granting access to CTAS and CPS based on job duties, maintaining segregation of duties, revoking access to separated employees, and conducting regular access reviews.

In addition, the Board did not obtain and review DoIT's SOC reports.

Board officials indicated these issues were caused by employee turnover.

Failure to implement adequate security controls increases the risk of unauthorized individuals gaining access to computing resources and the risk that confidentiality, integrity, and availability of systems and data will be compromised.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The two applications referenced in the report are not managed nor maintained by ILETSB – They are both provisions of CMS Services. The Board now utilizes e-Time for time-keeping purposes. SOC reports are not available as we utilize DoIT for these functions. Any related corrective action plans would come from DoIT without input from Board staff.

- 14. The auditors recommend the Board maintain accurate mileage of vehicles and timely report IAV reports to CMS. They also recommend the Board review its internal controls over monitoring its fleet to ensure vehicles mileage records are accurate, and vehicles receive timely maintenance.**

FINDING: *(Inadequate Controls over Vehicles) – First reported 2016, last reported 2022*

The Board did not maintain adequate controls to ensure its vehicles were properly maintained.

Vehicle Listing

During review of the Board's operating automobiles' internal records for 12 vehicles, auditors noted:

- Nine vehicles' (75%) beginning mileage balances for FY21 did not agree with their ending mileage balances of FY20.
- One vehicle's (8%) beginning mileage balance for FY22 did not agree with its ending mileage balance of FY21.

Individually Assigned Vehicle (IAV) Report

During review of IAV Reports for nine vehicles, auditors noted:

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

- The IAV reports submitted to CMS had incorrect mileage balances for nine (100%) vehicles.
- The FY21 IAV report was submitted to CMS 193 days late.

Maintenance

During review of maintenance records for four vehicles, auditors noted:

- Four vehicles (100%) did not receive vehicle maintenance (oil change and tire rotation) on scheduled intervals.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2016, over six years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these issues were caused by key employee turnover.

Failure to accurately and timely report vehicle information to CMS represents noncompliance with the Code and hinders CMS's oversight of the individually assigned vehicles and passenger vehicles. In addition, failure to maintain accurate mileage records and 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.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to continuously monitor its vehicles and putting in place safeguards to prevent similar future findings. Also, all Board vehicles now have a self-alert for maintenance.

- 15. The auditors recommend the Board implement procedures to ensure the Reports are accurate and timely filed in compliance with the Act. Additionally, they recommend the Board maintain sufficient documentation to support the preparation and accuracy of the Reports. Finally, the auditors recommend the Board file corrected Reports with the Governor's Office and Office of the Secretary of State within 30 days after the release of this compliance report.**

FINDING: *(Inadequate Controls over Agency Workforce Reports) – First reported 2020, last reported 2022*

The Board did not maintain adequate controls over the filings of its Agency Workforce Reports for FY20 and FY2121.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

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 part of the State Employment Records Act (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 FY20 and FY21 Reports that were due in FY21 and FY22, respectively, auditors noted the Board's supporting documentation for FY21 did not agree to the Report. Further, the Board did not provide supporting documentation for the number of workers broken out by contractual, positions opening, opening filled – new hires, and opening filled – promotion, reported in FY20 and FY21 Reports.

In addition, during their prior examination of the two years ended June 30, 2020, auditors noted problems with the Board's Report for both FY18 and FY19 as described in Finding 2020-001. As such, they recommended the Board file corrected Reports for these years with the Governor's Office and the Office of the Secretary of State within 30 days after the Board's *Compliance Examination* report released by the Auditor General. However, auditors noted the Board filed the corrected Reports 394 and 398 days late with the Governor's Office and Office of the Secretary of State, respectively.

Board officials indicated these issues were caused by key employee turnover.

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 State laws and hinders the Board's ability to support its filing. Finally, failure to file the corrected Reports for both Fiscal Year 2018 and Fiscal Year 2019 resulted in the Governor's Office and Office of the Secretary having inaccurate information about the Board's workforce and resulted in noncompliance with the Illinois State Auditing Act.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. This issue was caused because of key employee turnover making it difficult to accurately prepare the report due to the unfamiliarity with the requirements. Additionally, reports were completed but did not match with CMS' Mobius database as it is six to nine months behind. This has since been rectified and will be corrected going forward.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

16. **The auditors recommend the Board ensure employee attendance and leave of absence records are properly maintained. In addition, they recommend the Board ensure employee leave requests are approved in advance or timely.**

FINDING: *(Inadequate Controls over Employee Attendance and Leave Requests) - New*

The Board did not exercise adequate controls over its employee attendance and leave requests.

During review of eight employees' monthly attendance records, auditors noted the following:

- One (13%) employee's timesheet for the entire month could not be located. As a result, hours worked by the employee could not be verified.
- One (13%) employee's leave request could not be located. As a result, vacation hours used by the employee could not be verified.
- One (13%) employee's leave request were not pre-approved by the employee's supervisor before the employee's personal absence from work. Specifically, auditors noted the employee's leave requests on two separate instances were submitted three to 4 days late to the supervisor.

Board officials indicated these issues were caused by key employee turnover. Board officials also indicated leave requests were not approved in a timely manner due to the employee's failure to understand the Board requirements.

Failure to maintain adequate controls over employee leave requests and attendance records increases the risk of the Board paying for services not rendered by employees.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is now using e-Time. Additionally, the Board has entered into an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

17. **The auditors recommend the Board work with SERS to develop an annual reconciliation process of its active members' census data from its underlying records to a report of the census data submitted to each plan's actuary. After completing an initial full reconciliation, the Board may limit the annual reconciliation to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.**

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

FINDING: *(Inadequate Internal Controls over Census Data) - New*

The Board did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

During testing, auditors noted the following:

- 1) The Board had not performed an initial complete reconciliation of its census data recorded by SERS to its internal records to establish a base year of complete and accurate census data.
- 2) After establishing a base year, the Board had not developed a process to annually obtain from SERS the incremental changes recorded by SERS in their census data records and reconcile these changes back to the Board's internal supporting records.

Board officials indicated these issues were caused by key employee turnover and oversight.

Failure to reconcile active members' census data reported to and held by SERS to the Board's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the State's pension and OPEB balances, which may result in a misstatement of these amounts.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The HR Manager works with the payroll person to obtain this payroll information for comparison. We've had some trouble getting the information gathered due to employee turnover, but the reconciliations have been done since March 2021.

- 18. The auditors recommend the Board strengthen its controls over recording and reporting of its state property and equipment transactions. Furthermore, they recommend the Board implement a corrective action plan to identify and correct its accumulated property and equipment errors.**

FINDING: *(Insufficient Controls over Equipment) – First reported 2012, last reported 2022*

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

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

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

Property Reporting

During testing, auditors noted the Board did not maintain detailed supporting documentation of its quarterly *Agency Report of State Property* reports (Form C-15s) filed with the Office of the Comptroller (Comptroller). As of June 30, 2021, and June 30, 2022, the Board reported total property of \$304,923 and \$388,640, respectively. Due to the lack of detailed documentation, they were unable to perform the following compliance examination procedures:

- The property additions reported on the Board's Form C-15s submitted to the Comptroller could not be agreed to supporting documentation for all quarters in FY21 and for the first quarter in FY22.
- The property deletions reported on the Board's Form C-15s submitted to the Comptroller could not be agreed to supporting documentation for the first quarter in FY21 and for the fourth quarter in FY22.

Due to these conditions, auditors 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 § 205.36) to test the Board's equipment records.

Even given the population limitations noted above which hindered the auditor's ability to conclude whether the Form C-15s were complete and accurate, auditors performed a review of the Board's annual inventory certifications, quarterly Form C-15 reports, and equipment items.

Annual Inventory Certifications

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

- A laptop with acquisition cost of \$570 was incorrectly listed as "unable to locate" in the inventory listing reported on the FY22 Inventory Certification Report. When auditors followed up on this matter with the Board officials, they indicated the laptop was subsequently found and tagged for surplus.
- FY21 and FY22 Inventory Certification Reports were submitted 168 and 87 days late, respectively, to the Department of Central Management Services (CMS).

Agency Reports of State Property (Form C-15)

During testing, auditors noted one of eight (13%) C-15 reports was submitted to the Comptroller four days late.

Equipment Items

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

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, auditors noted the following issues:

- One of 60 (2%) equipment items, totaling \$715, selected from the Board's property listing was unable to be located. Board officials indicated it was a surplus equipment; however, upon further verification auditors noted this item was not included in the Board's surplus inventory report.
- One of 60 (2%) equipment items, totaling \$709, selected from the Board's property listing was unable to be located. Board officials indicated this item could not be located since FY20.
- Nine of 60 (15%) equipment items selected at the Board were not included on the annual inventory report submitted to CMS.
- Nine of 60 (15%) equipment items selected at the Board were tagged but were not included on the Board's inventory records.

Additions and Deletions

During testing, auditors noted the following:

- For eight of 28 (29%) equipment items purchased, totaling \$3,896, the Board was unable to provide invoices. As a result, auditors were unable to determine if assets were recorded at their proper values in the Board's property control records.
- For twenty of 28 (71%) equipment items purchased, totaling \$16,557, delivery charges were not included in the acquisition value of the equipment.
- Twenty of 28 (71%) computers purchased, totaling \$16,557, were added to the Board's property records between 33 and 48 days prior to the actual delivery date of the computers.
- One of 20 (5%) equipment items, in the amount of \$715, was listed as surplus; however, upon auditor's further inquiry, the Board has located this item at its Chicago Office.

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2012, over 11 years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated issues were caused by key employee turnover.

Failure to exercise adequate controls 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.

BOARD RESPONSE:

The Board accepts this finding.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board's new Chief Fiscal Officer and Lead Accountant have embraced the Enterprise Resource Planning cloud-based solution which should address and prevent future such findings. Additionally, the Board has entered an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

19. The auditors recommend the Board strengthen its controls to ensure:

- 1) employees receive timely evaluation of their performance;**
- 2) employee leaves are accrued no more than allowed by the Code; and**
- 3) eligible employees are timely enrolled in the Deferred Compensation Plan.**

FINDING: *(Inadequate Controls over Personal Services) - New*

The Board did not have adequate controls over its personal services functions.

Performance Evaluations

During testing of eight employees who required performance evaluations during the examination period, auditors noted the following:

- Two (25%) performance evaluations were not completed; and
- One (13%) performance evaluation was not signed; thus, auditors were unable to determine if the evaluation was timely completed.

Leave Accrual

During their review of leave accruals of eight employees during the examination period, auditors noted the following:

- One (13%) employee's leave accrual exceeded the maximum accrual by one day for FY22.
- One (13%) employee's leave accrual exceeded the maximum accrual by 13 and 16 days for FY21 and FY22, respectively.

Deferred Compensation Plan (Plan)

During the auditors review of three new employees' participation to the State Employees' Retirement System of Illinois (SERS) during the examination period, auditors noted the Board did not enroll two (67%) new employees in the State Employees Deferred Compensation Plan. These employees did not opt-out to participate in the Plan.

Board officials indicated these issues were caused by key employee turnover and oversight.

BOARD RESPONSE:

The Board accepts this finding.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. During this time staff shortage/turnover was an issue which caused the deficiency in this area. Staff has since corrected this problem and is monitoring this process to prevent similar future findings. Additionally, the Board has entered an Intergovernmental Agreement with CMS' internal auditors to assist in addressing the finding.

- 20. The auditors recommend the Board strengthen its controls to ensure contracts are properly executed prior to the start of the contract term. Further, they recommend the Board to ensure CODs are filed with the Comptroller in accordance with the State statutes. Finally, auditors recommend the Board to ensure contracts include all applicable contract certifications in accordance with laws, rules and regulations.**

FINDING: *(Inadequate Controls over Contracts) – First Reported 2018, last reported 2022)*

The Board did not maintain adequate controls over contracts. During testing of four contracts, auditors noted the following:

- Two (50%) contracts, totaling \$71,000, did not have Contract Obligation Documents (COD) filed with the Office of Comptroller (Comptroller). However, auditors noted the individual vouchers related to these contracts submitted to the Comptroller for payment did not exceed \$20,000.
- Four contracts (100%), totaling \$144,000, were signed between two and 242 days after the start of the contract term.
- One (25%) contract, totaling \$35,000, did not indicate the vendor taxpayer identification number, and its corresponding certification page was not signed.
- Three (75%) contracts, totaling \$109,000, omitted some or all of the following applicable contract certifications required by laws, rules and regulations:
 - a) Appropriation Contingency Clause
 - b) Bribery Clause
 - c) Debt Delinquency Certification
 - d) Drug Free Workplace Certification if contract is with individual or sole proprietor over \$5,000
 - e) Education Loan if issued to an individual for goods or services
 - f) Environment Protection Act
 - g) Felons
 - h) Prohibited Bidders and Contractors Certifications/Felony Conviction under the Sarbanes-Oxley Act or Illinois Securities Law
 - i) Illinois Use Tax Certification
 - j) International Anti-Boycott Certification for contracts that exceed \$10,000

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

- k) State Board of Elections Certification
- l) Conflicts of Interest

Finally, this finding was first noted during the Board's compliance examination for the period ended June 30, 2018, over 4 years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these problems.

Board officials indicated these issues were caused by key employee turnover.

Failure to maintain adequate controls over contracts may expose the State to unnecessary legal risks and could result in unnecessary expenses.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The Board is working to address the current findings and putting in place safeguards to prevent similar future findings. The Board now utilizes the Bidbuy system for all procurements and has added more staff to prepare, review, monitor, and implement purchases at all levels.

- 21. The auditors recommend the Board certify to the Secretary of State the names and mailing addresses of persons required to file statements of economic interest, on or before February 1 annually, and maintain documentation of the certification. Further, they recommend the Board comply with the State Officials and Employees Ethics Act by requiring the Ethics Officer to review the statements of economic interest before they are filed with the Secretary of State.**

FINDING: *(Noncompliance with the Illinois Governmental Ethics Act) - New*

The Board did not comply with the Illinois Governmental Ethics Act (Act).

During testing, auditors noted the following:

- In FY21, the Board was unable to provide evidence it had certified the names and mailing addresses of the persons required to file Statements of Economic Interest (SEI) to the Secretary of State. In addition, the Board did not timely perform a review of the SEI completed and filed by the Board's employees in the Secretary of State's system. The Board completed the review one day late.
- In Fy22, the Board did not timely certify the names and mailing addresses of the persons required to file the SEI to the Secretary of State. The Board certified the names and addresses 22 days late.

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

Board officials indicated exceptions were due to oversight.

Failure to timely review the SEI may inhibit the State's ability to timely detect transactions involving parties having financial, business or personal relationships with Board's members and employees. Furthermore, failure to timely certify the names and addresses of persons required to file the SEI and failure to retain documents of certification result in noncompliance with State laws.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. The State Officials and Employees Ethics Act (5 ILCS 430/20-23) indicates that the Ethics Officer shall review SEI and disclosure forms of officers, senior employees, and contract monitors before they are filed with the Secretary of State (SOS). The SOS updated how it receives SEI to an electronic format and paper copies are no longer used. The SOS system does not allow SEI to be submitted until the Ethics Officer physically clicks the Review and Submit button. Due to purging of the SOS email system, the requested documents are no longer available.

- 22. The auditors recommend the Board strengthen its controls to ensure documentation is provided in a timely manner upon request by the Auditor General's representatives.**

FINDING: *(Failure to Timely Provide Requested Engagement Documentation) - New*

The Board did not provide requested documentation to auditors in a timely manner.

During the examination, auditors made numerous requests to the Board. They provided the Board with 89 specific written requests for documentation in order to perform their testing. These specific written requests often included multiple items within each request such as samples of vouchers and receipts. Each of these routine examination requests was given a due date of at least one week, and in many cases much longer. Of the 89 requests, 60 (67%) requests were not fully completed by the Board within the allotted time. **The delays ranged from 52 to 297 days.**

<u>Delays from the Requested Due Date</u>	<u>Number of Requests</u>
31-60 days	5
61-90 days	5
Over 90 days	50
Total	60

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

In response to these delays, the Office of the Auditor General issued two audit delay letters to the Board on August 3, 2022 and August 31, 2022.

Also, subsequent to the entrance conference held on May 19, 2022, the Board's Chair and Executive Director acknowledged their understanding of the Act's requirements by signing the Engagement Scope Letter on July 20, 2022, and July 13, 2022, respectively.

Board officials indicated this issue was caused by key employee turnover, office relocation process, and other competing priorities.

Failure to provide requested documentation in a timely manner prevented the auditors from completing the examination timely and to provide useful and relevant feedback to the General Assembly regarding the Board's compliance with various laws and regulations.

BOARD RESPONSE:

The Board accepts this finding.

UPDATED RESPONSE:

No change. Recommendation Accepted & Implemented. During the time of needing the documents, the Board had key employee turnover, significant increase in statutory mandates from the Illinois Safety, Accountability, Fairness and Equity-Today Act, eight months of relocation process in which all documents were packaged for storage and transportation, migration to new fiscal and accounting software requiring extensive trainings by key fiscal staff, and COVID-19 complications.

Emergency Purchases

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the state that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...." The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to state property in order to protect against further loss of or damage to state property, to prevent or minimize serious disruption in critical state services that affect health, safety, or collection of substantial state revenues, or to ensure the integrity of state records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than five business days after the

REVIEW #4573: FY21-22 Illinois Law Enforcement Training and Standards Board - Compliance Examination

contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file a statement with the Procurement Policy Board and the Auditor General to set forth the circumstance requiring the emergency purchase. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

The last emergency purchase that LETSB had was in August 2023 for \$221,400 for vehicles from Morrow Brothers Ford Inc.

Headquarters Designations

The State Finance Act requires all state agencies to make semiannual headquarters reports to the Legislative Audit Commission. Each state agency is required to file reports of all its officers and employees for whom official headquarters have been designated at any location other than that at which official duties require them to spend the largest part of their working time.

As of July 2022, LETSB had 5 employees assigned to locations others than official headquarters.