

LEGISLATIVE AUDIT COMMISSION

Review: 4406

Statewide Single Audit

Year Ended June 30, 2012

Illinois State Police

FINDINGS/RECOMMENDATIONS – 2

Repeated – 1

Accepted – 1

Implemented – 1

Federal Funds Not Placed in Interest-Bearing Account (Repeated 2008)

12-87. The auditors recommend the Illinois State Police deposit all federal funds received in an interest-bearing account and calculate and remit interest owed to the U.S. Treasury.

Findings: During FY12, State Police received \$3,530,000 in draws under the Homeland Security Cluster program that were not deposited into an interest-bearing account. Additionally, State Police did not calculate or remit any potential interest owed to the U.S. Treasury on funds received in advance of disbursement.

In discussing these conditions with Agency personnel, they stated legislation was pursued to make the Federal Projects Fund an interest-bearing account. This was passed and enacted in FY13.

Response: Implemented. Legislation was passed to make the Federal Projects Fund an interest-bearing account. Interest is being earned and sent to the grantor agencies in FY13.

Inaccurate Property Records

12-88. The auditors recommend the State Police implement procedures to ensure its property records are accurate.

Findings: State Police did not consistently maintain accurate inventory records of equipment purchased with Homeland Security Cluster program funding.

During a physical observation of 65 pieces of equipment purchased with Homeland Security grant funds, auditors noted one item selected from the equipment inventory listing (with a cost value of \$6,079) had been destroyed in a prior year, but had not been removed from the equipment inventory list.

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In discussing these conditions with State Police personnel, they stated that the mobile data computer was destroyed in a vehicular crash. It was inadvertently omitted from the deletion sheet for the equipment involved.

Updated Response: Accepted. The ISP has reminded property custodians of the procedures to complete for disposal of destroyed equipment to ensure it is properly removed from inventory.

Summary of Repeated Recommendations

Origin: 2008 – 1.

Currently Classified as Implemented

12-87. The auditors recommend the Illinois State Police deposit all federal funds received in an interest-bearing account and calculate and remit interest owed to the U.S. Treasury. (2008)