

**STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2021

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**STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

BOARD OFFICIALS

Chairman (09/01/2021 – Present)	Mr. Brian Gustafson
Chairman (08/30/2016 – 9/01/2021)	Mr. Duane Northrup
Vice Chairman (12/12/2022 – Present)	Ms. Amy Maher
Vice Chairman (08/30/2016 – 09/01/2021)	Mr. Brian Gustafson
Executive Director (11/01/2019 – Present)	Mr. Hubert “Lynn” Reed
Executive Assistant (11/16/2019 – Present)	Mr. Anthony Raffety

GOVERNING BOARD MEMBERS

Chairman (09/01/2021 – Present)	Mr. Brian Gustafson
Chairman (07/01/2019 – 09/01/2021)	Mr. Duane Northrup
Vice Chairman (12/12/2022 – Present)	Ms. Amy Maher
Vice Chairman (08/30/2016 – 09/01/2021)	Mr. Brian Gustafson
Member	Mr. J. Scott Denton
Member (09/26/2022 – Present)	Mr. Calvin Dye
Member	Ms. Lauren Woertz

BOARD OFFICES

The Coroner Training Board’s primary administrative office is located at:

1087 West Rotary Way
Decatur, Illinois 62521



Illinois Coroner Training Board

1087 West Rotary Way, Decatur, Illinois 62521

Lynn Reed, Executive Director
JB Pritzker, Governor

Phone: (217)330-9091

MANAGEMENT ASSERTION LETTER

March 7, 2023

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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, Coroner Training 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, 2021. Based on this evaluation, we assert that during the years ended June 30, 2020, and June 30, 2021, the Board has materially complied with the specified requirements listed below.

- A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Yours truly,

Coroner Training Board

SIGNED ORIGINAL ON FILE

Lynn Reed
Executive Director

**STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2021**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance 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	<u>Current</u>	<u>Prior</u>
Findings	<u>Report</u>	<u>Report</u>
Findings	3	4
Repeated Findings	2	N/A*
Prior Recommendations Implemented or Not Repeated	2	N/A*

* This was the first State Compliance Examination of the Coroner Training Board.

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2021-001	8	2019/2019	Inadequate Controls over Reconciliations	Material Weakness and Material Noncompliance
2021-002	9	2019/2019	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2021-003	11	New	Procedural Deficiencies and Failure to File Required Reports	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
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For the Two Years Ended June 30, 2021**

SCHEDULE OF FINDINGS - CONTINUED

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Prior Findings Not Repeated				
A	14	2019/2019	Failure to File FCIAA Certifications	
B	14	2019/2019	Noncompliance with the Coroner Training Board Act	

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Anthony Raffety, Executive Assistant, on February 23, 2023. The responses to the recommendations were provided by Anthony Raffety, Executive Assistant, in a correspondence dated March 6, 2023.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Coroner Training Board

Report on State Compliance

We have examined compliance by the State of Illinois, Coroner Training 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, 2021. 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.

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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 requirement applicable to the Board during the two years ended June 30, 2021. As described in the accompanying Schedule of Findings as item 2021-001, 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 noncompliance with the specified requirement described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2021, 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 2021-002 and 2021-003.

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.

Report on 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 a material weakness 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 item 2021-001 to be a material weakness.

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 2021-002 and 2021-003 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 the 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.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
March 7, 2023

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021**

2021-001. **FINDING** (Inadequate Controls over Reconciliations)

The Coroner Training Board (Board) did not maintain adequate controls over its reconciliations.

During testing, we noted the Board did not document performance of monthly reconciliations of its expenditure and contract records to the *Monthly Appropriations Status* (SB01) report and to either the *Obligation Activity* (SC15) report or monthly *Agency Contract* (SC14) report prepared by the Office of Comptroller (Comptroller) during the examination period. Additionally, we noted the Board did not record payroll vouchers in its expenditure records. We were, however, able to reconcile the Board's 94 vouchers and one contract with the Comptroller's expenditure data to determine the populations of vouchers and contracts were sufficiently complete and accurate under the Codification of Statements on Attestation Standards (AT-C § 205.36).

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) 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. Agency reconciliation is the primary control that insures these requirements are being satisfied." As such, SAMS (Procedure 11.40.20 and Procedure 15.30.10) established requirements for a monthly reconciliation of the SB01 and either the SC14 or SC15 reports generated by the Comptroller.

Board officials indicated these issues were caused by oversight and unfamiliarity with SAMS requirements.

Failure to ensure reconciliations are timely and accurately documented and reviewed could result in errors or other irregularities going undetected for a significant period of time and represents noncompliance with SAMS. (Finding Code No. 2021-001, 2019-002)

RECOMMENDATION

We recommend the Board ensure required reconciliations of its accounting records to the Comptroller's records are performed, reviewed, and any differences are appropriately handled timely. In addition, the Board should maintain documentation to support the proper completion of these reconciliations.

BOARD RESPONSE

The Board accepts the recommendation. The previous reconciliation process, tied to budgetary submissions, the Public Accountability Report, and the Annual Comprehensive Financial Report, has been superseded by documented monthly reconciliations. Further, reconciliations have been done retroactively to the hiring of Board staff.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021**

2021-002. **FINDING** (Voucher Processing Weaknesses)

The Coroner Training Board (Board) did not exercise adequate control over voucher processing.

During testing of 25 vouchers, we noted the following:

- For 25 (100%) vouchers tested, totaling \$133,120, the invoice receipt date was not documented. As a result, we were unable to determine the timeliness of the approval of the invoice for payment or if any interest was owed to the vendor.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Board to maintain written or electronic records reflecting the date or dates on which 1) the goods were received and accepted or the services were rendered, and 2) the proper bill was received by the State agency. In addition, the Code (74 Ill. Admin. Code 900.70) requires the Board to approve proper bills or deny bills with defects, in whole or in part, within 30 days after receipt. Finally, the State Prompt Payment Act (30 ILCS 540/3-2(1.05)) requires interest to be paid when payments are not issued to the payee within 90 days of receipt of a proper bill or invoice.

- Seven (28%) vouchers tested, totaling \$19,426, were charged to the wrong detail object code.

The Statewide Accounting Management System (SAMS) Manual (Procedure 11.10.40) states the four-character object of expenditure field indicates the purpose, or object, for which the organizational unit has been authorized to expend the resources of the indicated fund. The four digits are used to indicate the object of the account, whether appropriated or non-appropriated.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to ensure revenues and expenditures are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources.

- One (4%) voucher tested, totaling \$14,733, contained a duplicate charge of \$194.

The State Comptroller Act (15 ILCS 405/9(g)) states that the Board has the principal responsibility for the pre-audit of their encumbrances, expenditures, and other transactions as otherwise required by law. Good internal control over the pre-audit function includes a careful review of the invoice to ensure no duplicate charges are paid.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021**

2021-002. **FINDING** (Voucher Processing Weaknesses)

Board officials indicated these issues resulted from new Board staff who were unfamiliar with voucher processing requirements.

Failure to maintain adequate controls over voucher processing increases the risk that errors or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. (Finding Code No. 2021-002, 2019-001)

RECOMMENDATION

We recommend the Board take action to comply with State laws and regulations over its voucher processing function, including:

- documenting the date of invoice receipt;
- coding vouchers with the correct SAMS detail object code; and,
- carefully reviewing vouchers and related supporting documentation before submission to the Comptroller to ensure there are no duplicate charges.

BOARD RESPONSE

The Board accepts the recommendation. It will consult and work with the Illinois Office of Comptroller to ensure correct detail object codes are used.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021**

2021-003. **FINDING** (Procedural Deficiencies and Failure to File Required Reports)

The Coroner Training Board (Board) did not comply with certain statutory requirements and failed to submit required reports.

Statements of Economic Interests

- The Executive Director of the Board did not file a Statement of Economic Interests with the Secretary of State during the examination period.

The Illinois Governmental Ethics Act (5 ILCS 420/4A-101) requires persons employed who function as the head of a department and/or has direct authority for the formulation, negotiation, issuance, or execution of contracts entered into by the State in the amount of \$5,000 or more to file verified Statements of Economic Interests with the Secretary of State.

Agency Workforce Reports

- The Board did not file its Agency Workforce Report with the Office of the Governor and the Secretary of State during Fiscal Year 2020.
- The Board did not report statistical percentages on its Agency Workforce Report.

The State Employment Records Act (5 ILCS 410/20) requires the Board to collect, classify, maintain, and report certain employment statistics for women, disabled, and minority groups. Annual reports summarizing the information in a prescribed format are required to be filed with the Secretary and the Governor by January 1 each year for the preceding fiscal year.

- The Board's Agency Workforce Report misclassified an employee in the Professional category.

The State Employment Records Act (5 ILCS 410/15(a)(v)) requires the Board to submit a report, including the total number of persons employed within the agency workforce as professionals. The Act (5 ILCS 410/10(e)) defines "professional employee" as a person employed to perform employment duties requiring academic training, evidenced by a graduate or advanced degree from an accredited institution of higher education, and who, in the performance of those employment duties, may only engage in active practice of the academic training received when licensed or certified.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021**

2021-003. **FINDING** (Procedural Deficiencies and Failure to File Required Reports)

Travel Headquarters Reports

- The Board failed to file required Travel Headquarters Reports (Form TA-2) with the Legislative Audit Commission (LAC) during the examination period.

The State Finance Act (30 ILCS 105/12-3) requires the Board to file Form TA-2 reports with the LAC for all officers and employees where an individual's official headquarters is located somewhere other than where their official duties require them to spend the largest part of their time working. The semi-annual reports are due by January 15 for the period from July through December of the previous year and July 15 for the period from January through June of the current year.

Identity Protection Policy

- The Commission did not draft and approve an identity protection policy during the examination period.

The Identity Protection Act (5 ILCS 179) requires the Board to draft and approve an identity protection policy.

Annual Report

- The Board did not make and deliver a report with its acts and doings to the Governor for Fiscal Year 2019 and Fiscal Year 2020. The reports were due in January 2020, and January 2021, respectively.

During the examination period, the State Finance Act (30 ILCS 105/3) required each officer of the executive department and all public institutions of the State shall, at least ten days preceding each regular session of the General Assembly, make and deliver to the Governor an annual report of their acts and doings, respectively, arranged so as to show the acts and doings of each for the fiscal year ending in the calendar year immediately preceding the calendar year in which that regular session of the General Assembly convenes. Public Act 102-783, effective May 13, 2022, amended the State Finance Act to change the due date of the report to January 7 for each year.

Board officials attributed the exceptions above to unfamiliarity with the requirements, as the Board is a relatively new State agency.

Failure to implement internal controls to provide reasonable assurance the Board complied with applicable provisions of the Illinois Governmental Ethics Act, the State Employment

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2021**

2021-003. **FINDING** (Procedural Deficiencies and Failure to File Required Reports)

Records Act, the State Finance Act, and the Identity Protection Act represents noncompliance with State law, reduces available information to those parties that may be used in making budget and policy decisions, and hinders fiscal oversight. (Finding Code No. 2021-003)

RECOMMENDATION

We recommend the Board implement procedures to comply with applicable provisions of State law. Additionally, we recommend the Board implement measures to ensure reports are timely prepared and submitted to the appropriate parties.

BOARD RESPONSE

The Board accepts the recommendation. It will work with the various external entities associated with the required reports.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2021**

A. **FINDING** (Failure to File FCIAA Certifications)

During the prior examination, the Coroner Training Board (Board) did not file its Fiscal Control and Internal Auditing Act (FCIAA) certifications.

During the current examination, we noted the Board filed its FCIAA certifications; however, the Fiscal Year 2021 FCIAA certification was not filed timely. This matter is reported in the Board's *Report of Immaterial Findings*. (Finding Code No. 2019-003)

B. **FINDING** (Noncompliance with the Coroner Training Board Act)

During the prior examination, the Coroner Training Board (Board) did not comply with the Coroner Training Board Act (Act). Specifically, the Board did not meet during Fiscal Year 2019, and the Board did not develop a process for waiver applications for death investigation training.

During the current examination, we noted the Board met as required, and the Board developed a process for waiver applications for death investigation training. Therefore, this finding is not repeated. (Finding Code No. 2019-004)