

LEGISLATIVE AUDIT COMMISSION



Review of
Law Enforcement Training and Standards Board
Two Years Ended June 30, 2008

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LAW ENFORCEMENT TRAINING AND STANDARDS BOARD
TWO YEARS ENDED JUNE 30, 2008

FINDINGS/RECOMMENDATIONS - 13

IMPLEMENTED - 7
ACCEPTED – 5
PARTIALLY ACCEPTED - 1

REPEATED RECOMMENDATIONS - 3

PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 7

This review summarizes the a report of the Law Enforcement Training and Standards Board for the two years ended June 30, 2008, filed with the Legislative Audit Commission February 26, 2009. The auditors performed a compliance examination accordance with State law and *Government Auditing Standards*.

The Illinois Law Enforcement Training and Standards Board (Board) is an 18-member Board created by the Illinois Police Training Act. Some of the purposes for which the Board was created are as follows:

- Encourage and aid units of local government, institutions of higher education, and other agencies of the State in their efforts to raise the level of local law enforcement by maintaining a high level of training for law enforcement officers, county correctional officers, sheriffs, county coroners, and law enforcement support personnel;
- Ensure required participation of pertinent local governmental units and voluntary participation of others;
- Select and certifying programs;
- Promulgate standards for the selection and training of employees of law enforcement agencies;
- Evaluate curricula; and
- Provide financial assistance to participants.

The Board consists of eight statutory members and ten members appointed by the Governor. Board members serve without pay. The statutory members are as follows: the Attorney General of Illinois; the Cook County Sheriff; the Director of the Department of State Police; the Superintendent of the Chicago Police Department; the Special Agent-In-Charge of the Federal Bureau of Investigations; the Director of the Board of Higher Education; the Director of the Illinois Police Training Institute; and the Director of the Illinois Department of Corrections.

Law Enforcement Training is the main program administered by the Board. The Board fully reimbursed eligible academy expenses at 100% of the statutory maximum for all

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eligible officers during FY07, and at 95% for FY08. During FY08, 1,337 law enforcement officers completed mandated basic training; 506 county correction officers completed mandated basic training; and 43,202 public safety personnel trained utilizing in-service training delivery system.

Mr. Thomas J. Jurkanin, Ph.D., was the Executive Director of the Law Enforcement Training and Standards Board. He was appointed to the position in April 1992. Mr. Kevin McClain was announced as the Board's new Executive Director on July 9, 2009. Mr. McClain performed legal work for the Board part-time previously.

The number of Board employees was:

2008 - 20; 2007 - 21; 2006 - 23.

Expenditures From Appropriations

Appendix A presents a summary of appropriations and expenditures for the period under review. The General Assembly appropriated a total of \$14,216,800 to the Board from four Funds including the Traffic and Criminal Conviction Surcharge Fund. This fund is an appropriated, non-shared fund into which monies are deposited by circuit clerks for administration of the Illinois Police Training Act. Expenditures of the Board increased from \$13,575,245 in FY07, to \$13,685,676 in FY08.

Revenues

Total revenues deposited into the Traffic and Criminal Conviction Surcharge Fund are receipts from Illinois County Circuit Clerks. The total received from the counties in FY07 was \$19.64 million compared to \$21.19 million in FY08, an increase of about \$1.5 million or 8%. A schedule of receipts by county for FY06 – FY08 is presented in Appendix B. While receipts from most counties remained relatively steady from year-to-year, a few smaller counties such as Alexander, Dewitt, and Hardin showed changes in receipts greater than 100%. During FY08, the Board received a first-time grant of \$526,949 from the U.S. Department of Homeland Security from IEMA.

Property and Equipment

Appearing in Appendix C is a summary of property and equipment transactions of the Law Enforcement Training and Standards Board for the two-year period under review. The balance increased from \$619,923 as of July 1, 2006, to \$661,429 as of June 30, 2008.

Accountants' Findings and Recommendations

Condensed below are the 13 findings and recommendations presented in the audit report. There were three repeated recommendations. The recommendations are classified on the basis of information provided by the Law Enforcement Training and Standards Board via electronic mail received on July 15, 2009.

Partially Accepted, Accepted or Implemented

1. **Ensure professional and artistic contracts exceeding \$20,000 are competitively procured and all amounts are paid under the contract in accordance with the contract terms. Further, procure EDP consulting services exceeding \$25,000 through DCMS as required by the Code. Ensure professional and artistic services contracts exceeding \$5,000 are reduced to writing and filed with the State Comptroller's Office.**

Finding: The Illinois Law Enforcement Training and Standards Board (Board) did not exercise adequate controls over its electronic data processing (EDP) consulting agreements. The auditors noted the following:

- The Board did not competitively procure the professional consulting services utilized for the design and maintenance of its website. The Board contracted with a vendor for an amount not to exceed \$19,200 in FY07 to complete the project; however, payments to this vendor totaled \$34,605 in FY07 including \$8,800 in payments not processed under the contract. In addition, the Board did not procure these services through the Department of Central Management Services (DCMS) as required. Board management stated when it changed its procedures for contracting, these types of services were mistakenly overlooked.
- The Board paid \$12,203 in FY07 to a vendor for professional website application services and did not execute and file a contract with the State Comptroller's Office until it had already processed \$5,288 in payments. Board management stated the scope and nature of the work was originally envisioned to be less than \$5,000.

Response: Accepted.

2. **Allocate sufficient personnel to maintain effective internal control over the authorization, custody and record keeping duties associated with vouchering and property control.**

Findings: The Board did not maintain an adequate segregation of duties in the vouchering and property control areas. Auditors noted the following:

Accepted or Implemented – continued

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- One person had authority to approve property purchases, tag inventory, maintain the property records, perform the annual physical inventory and complete the quarterly reports of State property.
- One person had authority to perform procurement functions, prepare and approve vouchers, sign as receiving officer, maintain accounting records and perform monthly expenditure reconciliations.

Board management stated the lack of segregation was due to limited staff.

Response: Accepted.

3. Require and maintain sufficient documentation to substantiate payments for training to Mobile Team Units and ensure all reimbursements for training are proper.

Finding: The Board did not maintain adequate controls over its disbursements to Mobile Team Units (MTUs).

The MTUs provide law enforcement training at a local level on a continuous basis. The Board assisted the funding of sixteen mobile training units throughout Illinois during the examination period. The MTUs serve participating local governments and are guided by a Local Advisory Committee located in each MTU region. The Board funds these units on a year-to-year grant basis, providing a 50% reimbursement for program costs. The creation of this program is an extension of the administration of the Intergovernmental Law Enforcement Officer's In-Service Training Act.

During testing, auditors noted the following:

- One of 14 vouchers tested, totaling \$54,000 to an MTU for FY07 death investigation training, lacked any supporting documentation. Board management stated the voucher was paid in advance of the training that was held.
- The Board paid a voucher in FY07 for major case squad training that included \$7,803 for food and room charges for the 346 attendees to attend a reception at a horse racing event in the evening after the training. Board management stated they believed the reception was acceptable as the per attendee amount was reasonable.

Response: Partially Accepted. The referenced voucher of \$54,000 was payment to the Mobile Team Unit for training similar to disbursements made under the provisions of Public Act 82-674, where funding is provided in advance. The grantees are reviewed and/or audited annually to ensure compliance with the provisions of the Grant Funds Recovery Act, and funds that are not expended/properly expended (i.e., documented) are recovered

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by the Board. In the future, Board approval of such funds will be explicitly labeled prior to Board approval.

Auditors Comment: The Board never provided the auditors with documentation of the \$54,000 voucher. The Board is required to maintain documentation to substantiate its expenditures, regardless of when the funding was provided.

Updated Response: Implemented.

- 4. Require and maintain sufficient documentation to ensure services contracted for have been provided and that the expenditures are reasonable and necessary. In addition, take appropriate action to ensure field staff duties are adequately documented in all weekly reports.**

Finding: The Board did not maintain adequate controls over its contractual employees and its field staff. During testing, the auditors noted the following:

- The Board paid \$23,208 to two contractual employees during FY07 to provide representative services for the Board before the Illinois General Assembly and other related public bodies and organizations, as necessary. The employees did not submit properly completed weekly status reports required by Board policy detailing hours worked and documentation of the activities performed on behalf of the Board.
- Two of six activity reports tested submitted by a field staff employee were submitted monthly instead of weekly as required by Board policy. In addition, those monthly reports did not include detailed information regarding the duties performed for each workday. The employee reported duties for 22 days in the two month period tested as “Stopped at area police agencies. No contacts were made.” On two additional days, the employee only reported one meeting on each day with a police agency in the local area. Board policy requires its field staff employees to submit detailed weekly activity reports documenting the work performed each day.

Board management stated one of the contractual employees only worked for the Board for approximately one month and there were no activity reports, but he had at least weekly meetings with Board staff. Board management also stated the Board will change field staff employees’ reporting timeline to weekly and will require more detailed information to be reported.

Updated Response: Implemented.

- 5. Implement the necessary controls in order to maintain accurate daily attendance records in compliance with the Code. Specifically ensure that employee attendance records are correct, complete, and reconcile with leave requests. In addition, require leave requests to be submitted in advance or**

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Accepted or Implemented – continued

as timely as possible. In addition, correct any employee's accrued absence balance noted as incorrect and recover any amounts owed by employees.

Finding: The Board did not exercise adequate controls over employee attendance to ensure employee work hours and benefit time were properly recorded and documented. Auditors tested six months of attendance records for nine employees and noted the following:

- Seven of nine (78%) employees tested worked less than their scheduled work days according to the Board's sign-in sheets due to arriving late and taking extended breaks and lunch hours. As a result, the Board failed to record 26 hours of benefit time resulting in overstated employee accrued compensated absence balances. Board management stated the discrepancies were largely attributable to outdated technology.
- Six of nine (67%) employees did not submit leave slips timely or in advance when possible. The employees submitted vacation, sick, and personal time leave slips for approval from 6 to 29 days after the leave time was taken. The majority of leave slips were completed only after the employees received a request from the timekeeper. Board management stated the leave slips were not completed timely due to oversight.

Updated Response: Implemented.

6. Ensure vehicles purchased are necessary and adequately utilize all vehicles. Transfer underutilized and unnecessary vehicles to surplus or document the operational need for the vehicles. In addition, accurately and timely report required vehicle data to DCMS.

Finding: The Board did not adequately utilize its State vehicles and did not accurately or timely report vehicle assignment and activity to the Department of Central Management Services. Auditors noted the following:

- The Board did not sufficiently utilize seven of nine (78%) vehicles during FY07 and eight of nine (89%) vehicles during FY08. The vehicles were driven an average of 94 to 1,285 miles per month in FY07 and 0 to 1,313 miles per month in FY08. The Board purchased a new vehicle in June 2007 totaling \$16,675 and it was driven an average of 320 miles per month in FY08.
- The Board's vehicle reporting to DCMS was inaccurate. The Board reported its vehicles' average mileage driven was between 1,300 and 3,000 miles per month during both FY07 and FY08 when actual average monthly usage ranged from 0 to 2,672. In addition, a change in vehicle assignment during FY08 was not reported to DCMS until ten months after the assignment occurred.

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Response: Accepted. It must be noted the underutilization of vehicles was due, directly and indirectly, to vacancies among the Board's field staff. Upon filling these positions, vehicle usage will return to DCMS prescribed levels, and permitting reallocation of resources to accurately prepare the reports.

7. Ensure all supporting documentation for expenditures are maintained and all fuel receipts are signed by Board employees and include the license plate numbers.

Finding: The Board did not maintain adequate internal controls over operation of automobile expenditures. Auditors noted the following:

- Four of 24 vouchers tested, totaling \$4,328, lacked supporting documentation. The missing supporting documentation included 5 fuel receipts in FY07 totaling \$206 and 4 fuel receipts in FY08 totaling \$183.
- Seven of 24 vouchers tested, totaling \$4,902, did not include the State vehicle's license plate number on all the related fuel receipts. Twelve fuel receipts totaling \$653 were missing license plate numbers.
- Thirteen of 24 vouchers tested, totaling \$16,015, did not have employee signatures on all the related fuel receipts. A total of 101 fuel receipts associated with these 13 vouchers lacked the signature of the Board employee who purchased the fuel.

Board management stated the missing receipts had been lost. Board management further stated the other errors were due to oversight and charge tickets are sometimes shiny and as a result pens and pencils were not visible on the tickets.

Updated Response: Implemented.

8. Require and maintain sufficient documentation to ensure services contracted for have been provided and that the expenditures are reasonable and necessary. Ensure written contractual agreements are timely submitted to the Comptroller's Office.

Finding: The Board did not maintain adequate support for contractual payments and did not timely file its contracts. The auditors noted the following:

- The Board did not maintain adequate documentation to substantiate amounts paid to a retired employee for auditing and investigative services. The term of the contract was September 7, 2007 through June 30, 2008. One invoice totaling \$3,000 did not contain any hours worked or dates the services covered. The other

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invoice totaling \$3,000 contained a description that included travel; however, no detailed travel voucher was completed.

- Eight of 16 (50%) contracts tested were not timely filed with the Comptroller's Office. Although the pre-printed date on the contracts indicated they were approved by all parties prior to the beginning of services, the contracts were not filed with the Comptroller's Office until 22 to 317 days after the beginning of services.

Response: Partially Accepted. The "lack of documentation" was for a contractual employee who provided services to investigate a matter at the direction of the Board and provide a confidential report. Should such a contract be necessary in the future, Board employees will provide/ obtain the required documentation.

Updated Response: Implemented.

9. Comply with statute and take appropriate action to ensure required employees file economic interest statements with the Secretary of State.

Finding: The Board did not notify the Secretary of State of all employees whose position required them to file an economic interest statement. Two Board employees who had direct authority for the formulation, negotiation, issuance or execution of contracts entered into by the State in the amount of \$5,000 or more were omitted from the list of employees required to file statements of economic interest.

Board management stated they were not aware the employees were required to file.

Response: Partially Accepted. It will consult with the Secretary of State's Office about this matter. The two employees sign contracts where they could not have a conflict of interest. Examples include contracts previously approved by the Board (in meeting conducted under the Open Meetings Act) and contracts to implement grant programs where the vendor has been previously approved by the grantor.

10. Comply with the Code and perform appraisals timely for all employees. (Repeated-2006)

Finding: The Board did not conduct employee performance appraisals timely. Auditors noted the Board did not perform annual performance appraisals for all nine employees tested timely. The Board was required to prepare 18 annual evaluations during the examination period for the affected 9 employees. However, three of 18 evaluations for two employees were performed 27 to 42 days late; and 14 of 18 evaluations for eight employees were not performed at all.

During the previous engagement period, Board management stated they were in the process of examining their performance appraisal system to ensure performance

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appraisals were timely and supporting documentation would be maintained. During the current engagement period, Board management stated they will continue to re-emphasize the importance of timely evaluations to both supervisors and employees.

Updated Response: Implemented.

11. Adopt rules and minimum standards for schools that provide basic training to court security officers, establish training requirements considered appropriate for court security officers, and certify schools to conduct training for court security officers. (Repeated-2006)

Finding: The Board did not comply with all requirements of the Illinois Police Training Act. The Board did not adopt rules and minimum standards for schools that provide basic training to court security officers, did not establish training requirements which it considered appropriate for court security officers, and did not certify schools to conduct training for court security officers.

Board management stated in the previous engagement period they were unaware of the statutory requirements to formally adopt rules and standards. During the current engagement period, Board management stated they used the same basic requirements for the court security officers, but the rules had not been formalized.

Response: Accepted.

12. Amend policies to require that all employees maintain time sheets in compliance with statute. (Repeated-2006)

Finding: The Board did not maintain timesheets in compliance with the State Officials and Employees Ethics Act. The auditors noted Board employees were required to sign in upon arriving at work and sign out upon leaving work. In addition, the receptionist noted if an employee was present, absent, or late. However, this method did not document the time spent each day on official State business to the nearest quarter hour.

Board management stated during the previous engagement they thought their current practices were adequate methods of fulfilling the requirements of the Act. Board management stated during the current engagement they will contact other agencies and re-examine the requirements.

Response: Accepted.

13. Implement procedures to ensure that all vouchers are approved within the required timeframe, bill receipt dates are documented, and vouchers contain

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accurate information. Implement procedures to ensure the proper amount is paid to vendors. Further, obtain reimbursements for overpayments.

Finding: The Board did not exercise adequate controls over voucher processing. Auditors noted the following:

- Fifteen of 248 vouchers tested, totaling \$32,990, were approved for payment from two to 116 days late.
- Four of 248 vouchers tested, totaling \$13,537, did not have support for the date received; therefore, auditors could not determine the timeliness of payment.
- Two of 248 vouchers tested, totaling \$10,814, were mathematically incorrect. The vendors were overpaid a total of \$209.

Board management stated the conditions noted were due to a lack of staff, staff vacations, and changes in some staff responsibilities during the period.

Updated Response: Implemented.

Emergency Purchases

The Illinois Purchasing Act (30 ILCS 505/1) states, “The principle 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 for emergencies “involving public health, public safety, or where immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage ... prevent or minimize serious disruption in State services or to insure the integrity of State records, or to avoid lapsing or loss of federal or donated funds. The chief procurement officer may promulgate rules extending the circumstances by which a purchasing agency may make ‘quick purchases’, including but not limited to items available at a discount for a limited period of time.”

State agencies are required to file an affidavit with the Auditor General for emergency procurements that are an exception to the competitive bidding requirements per the Illinois Purchasing Act. The affidavit is to set forth the circumstance requiring the emergency purchase. The 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.

During FY07 and FY08, the Law Enforcement Training and Standards Board did not file any affidavits for emergency purchases.

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 of its officers and employees for whom official headquarters have been designated at any location other than that at which their official duties require them to spend the largest part of their working time.

The Law Enforcement Training and Standards Board indicated as of January 2008, the Board had two employees assigned to locations other than official headquarters.