

# LEGISLATIVE AUDIT COMMISSION



Review of  
Law Enforcement Training and Standards Board  
Two Years Ended June 30, 2010

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**REVIEW: 4369**  
**LAW ENFORCEMENT TRAINING AND STANDARDS BOARD**  
**TWO YEARS ENDED JUNE 30, 2010**

**FINDINGS/RECOMMENDATIONS - 9**

**IMPLEMENTED - 6**  
**ACCEPTED - 3**

**REPEATED RECOMMENDATIONS - 9**

**PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 13**

This review summarizes the report of the Law Enforcement Training and Standards Board for the two years ended June 30, 2010, filed with the Legislative Audit Commission June 28, 2011. The auditors performed a compliance examination in 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. The Board has the following powers and duties:

- 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 upgrading and 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 to set standards, develop and provide quality training and education, and to aid in the establishment of adequate training facilities;
- Select and certifying programs for probationary officers and court security officers, and advance training for permanent officers;
- Require information and reports from local governments as directed by statute.
- Provide certifications to probationary officers who successfully complete the basic training course.

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 FY10 and FY09. During FY10, 658 law enforcement officers completed mandated basic training; 276 county correction officers completed mandated basic training; and 42,840 public safety personnel trained utilizing in-service training delivery system.

Mr. Kevin McClain was the Board's Executive Director during most of the audit period. He was appointed on July 9, 2009. Mr. McClain performed legal work for the Board part-time previously. The previous Director was Thomas Jurkanin.

The number of Board employees was:

2010 - 18; 2009 - 20; 2008 - 20.

### **Expenditures From Appropriations**

Appendix A presents a summary of appropriations and expenditures for the period under review. The General Assembly appropriated a total of \$13,918,200 to the Board from four Funds including the Traffic and Criminal Conviction Surcharge Fund in FY10. 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 decreased from \$12,714,058 in FY09 to \$11,538,088 in FY10 mainly due to a reduction in expenditures for training.

### **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 FY10 was almost \$20 million compared to \$20.6 million in FY09. A schedule of receipts by county for FY10-08 is presented in Appendix B. The Board also received federal grants for Homeland Security from IEMA for \$362,581 in FY10 and \$456,764 in FY09.

### **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 decreased from \$661,429 as of July 1, 2008, to \$637,112 as of June 30, 2010.

### **Accountants' Findings and Recommendations**

Condensed below are the nine recommendations, all repeated, presented in the compliance examination report. The recommendations are classified on the basis of information provided by Executive Director McClain and received on January 24, 2012.

**Accepted or Implemented**

- 1. Ensure professional and artistic contracts expected to exceed \$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 administrative rules. Also, ensure professional and artistic services contracts are reduced to writing and filed with the State Comptroller's Office as required by law. (Repeated-2008)**

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

- The Board paid \$42,090 in FY09 to a vendor for professional website application services and did not execute and file a contract with the State Comptroller's Office.
- The Board paid \$19,215 in FY10 to a vendor for professional website application services prior to the execution of a contract. The contract stated a term of July 1, 2009 to December 31, 2009, but the contract was not executed until June 15, 2010.

**Response:** Accepted. The incidents cited happened and or began prior to the current Executive Director and IT Manager being hired. Nonetheless, measures have been implemented.

**Updated Response:** Implemented.

- 2. Allocate sufficient personnel in order to maintain effective internal control over the authorization, custody and record keeping duties concerned with property control and receipts functions. (Repeated-2008)**

**Finding:** The Board did not maintain adequate segregation of duties over its equipment and receipt processes.

- 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 the responsibility of receiving, recording, and endorsing checks as well as preparing the Receipt Deposit Transmittal (RDTs) for deposit.
- Receipts were not reconciled monthly by an independent person.

**Accepted or Implemented – continued**

Board personnel stated an inadequate headcount and competing priorities led to the segregation of duties problem.

**Response:** Accepted. The Board will work within existing headcount resources to segregate functions and request additional headcount resources through the budgetary process to more fully segregate functions.

- 3. Implement necessary controls to maintain accurate daily attendance records as required. Specifically, ensure employee attendance records are correct, complete, and reconcile with leave requests. In addition, require leave requests to be submitted in advance or as timely as possible. Finally, correct any employee's accrued absence balance noted as incorrect and recover any amounts owed by employees. (Repeated-2008)**

**Finding:** The Board did not exercise adequate controls over employee attendance. Auditors tested six months of attendance records for five employees and noted the following:

- Three of five employees tested worked less than their scheduled work days according to the Board's sign-in and sign-out sheets due to arriving late, extended breaks, and extended lunch hours. As a result the Board failed to record over 15 hours of benefit time resulting in overstated employee accrued compensated absence balances.
- Three of five employees tested did not submit leave slips timely or in advance when possible. In 11 of the 20 instances the employees submitted vacation, sick, and personal time leave slips for approval from 8 to 18 days after the leave time was taken. In 9 of the 20 instances noted, the days late could not be determined due to the approval forms not being dated.

**Response:** Accepted. Electronic time and attendance recordkeeping methods of other state agencies have been researched. Presently, the Board is testing a second such method (the first was not compatible with the Board's IT environment). The three employees noted have been reminded of the importance of timely accurate attendance records. Furthermore, the Deputy Director has issued an agency-wide email re-emphasizing the need for timesheet accuracy and compliance, including time off/leave requests.

**Updated Response:** Implemented.

- 4. Comply with statute and take appropriate action to ensure required employees file economic interest statements with the Secretary of State. (Repeated-2008)**

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**Finding:** The Board did not notify the Secretary of State of all employees whose position required them to file an economic interest statement. Three 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 and therefore the three employees did not file the required economic interest statements.

**Response:** Accepted and Implemented. The incident happened prior to the current Executive Director being hired.

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

**Finding:** The Board did not perform annual performance appraisals timely for two of five employees tested.

**Response:** Accepted. The Board will immediately begin to comply with the recommendation. In addition, the Board will attempt to hire a Human Resources employee to assume responsibility to maintain a system to uniformly apply this requirement. Currently there is a 100% vacancy in the Board's Human Resources Bureau, and the Deputy Director is temporarily implementing this function.

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

**Finding:** The Board does not have a policy that requires all employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Employees are only required to sign in upon arriving at work and sign out upon leaving work.

**Updated Response:** Implemented

**7. Transfer underutilized and unnecessary vehicles to surplus or document the operational need for the vehicles. Also, accurately report required vehicle data to DCMS. (Repeated-2008)**

**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 (DCMS). During testing auditors noted the following:

- Seven of nine vehicles were driven an average of 0 to 1,160 miles per month in FY09 and 0 to 1,248 miles per month in FY10.

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**Accepted or Implemented – concluded**

- The Board reported its vehicles' average mileage driven was 804 to 3,808 miles per month during FY09 and FY10 when actual average monthly usage ranged from 313 to 2,179. Also, the Board inaccurately reported the vehicle number assigned to one individual on both the FY09 and FY10 Annual Vehicle Report. Lastly, four employees were left off the FY09 Annual Vehicle Report submitted by the Board to DCMS even though Board records showed these four employees had vehicles assigned to them.

**Response:** Accepted. Assistance has been requested from DCMS to implement the recommendation. It must be noted: (1) the vehicle with 0 miles was inoperable and ultimately transferred to DCMS; (2) the underutilization of vehicles was due, directly and indirectly, to funded vacancies among the Board's staff. The Board will modify its reporting to meet the recommendation. The Board is currently short 2 vehicles for assignment should funded vacancies be filled. However, the Board will make every effort to comply with state requirements regarding vehicle utilization.

**Updated Response:** Implemented.

**8. Ensure all supporting documentation for operation of automotive expenditures is maintained and all fuel receipts are signed by the Board employees and include the license plate numbers. (Repeated-2008)**

**Finding:** The Board did not maintain adequate internal controls over operation of automobile expenditures.

- Four of 25 vouchers tested, totaling \$3,926, lacked supporting documentation. This missing supporting documentation included eight fuel receipts in FY09 totaling \$278 and three fuel receipts in FY10 totaling \$97.
- Nine of 25 vouchers tested, totaling \$10,847, did not include the State vehicle's license plate number or had the incorrect vehicle license plate number on fuel receipts and related support. Eleven fuel receipts totaling \$1,644 were missing license plate numbers or had the incorrect license plate number.
- Ten of 25 vouchers tested, totaling \$8,957, did not have employee signatures on all the related fuel receipts and charge ticket receipts. A total of 64 receipts, totaling \$4,021, associated with these 10 vouchers lacked the signature of the Board employee authorized to make the purchase.

Board personnel stated the Vehicle Coordinator position experienced turnover causing these issues to go undetected by inexperienced staff.

**Response:** Accepted. Assistance has been requested from DCMS to implement the Recommendation. The Board will make every effort to comply with state requirements

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regarding vehicle utilization. The field staff has been directed to keep all gas receipts and submit them to the Board office on a timely basis, and all staff has been directed to initial every receipt.

**Updated Response:** Implemented

**9. Comply with the Administrative Code and implement controls to ensure vouchers are approved within the required time frame and the vouchers processed for payment are for the correct amount. Also, ensure a single person does not sign as receiving officer, head of agency and director. (Repeated-2008)**

**Finding:** The Board did not exercise adequate control over voucher processing.

- Eight of 284 (3%) vouchers tested, totaling \$38,381, were approved for payment from two to 174 days late.
- Fifty-eight of 284 vouchers tested, totaling \$1,334,050, were not properly approved. These vouchers had an approval weakness which involved one employee signing as the receiving officer, agency head, and director.
- Three of 284 vouchers tested, totaling \$4,761, were not mathematically correct.

Board personnel stated the vouchers were approved late due to lack of staff and competing priorities. Board personnel also stated only one signature was obtained on various vouchers due to receipt of the vouchers late in the fiscal year and the mathematical errors were not caught due to oversight.

**Response:** Accepted. The importance of timely, correct, and properly approved payments will be re-emphasized. Vouchers will be signed by the Receiving Officer and the Manager or the Deputy Director or the Director. Presently the Board is working with CMS to create an Accountant Advanced position to assist in the implementation of this recommendation. The Board will tighten internal controls to meet the State requirements.

### **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

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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 3 business days after the 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 an affidavit with the Procurement Policy Board and the Auditor General. The affidavit is 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.

During FY09 and FY10, 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 July 2, 2010, the Board had four employees assigned to locations other than official headquarters.