

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
STATE COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2024

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
STATE COMPLIANCE EXAMINATION
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**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024**

BOARD OFFICIALS

Executive Director	Ms. Emily Fox
Fiscal Officer (Acting)	Ms. Emily Fox
Legal Counsel	Mr. Daniel Dykstra

BOARD OFFICERS

Chair of the Board (7/1/2022 – 10/19/2022)	Mr. Michael Clark
Chair of the Board (10/20/2022 – 01/17/2023)	Vacant
Chair of the Board (1/18/2023 – Present)	Mr. Timothy Touhy
Secretary of the Board (7/1/2022 – 7/19/2023)	Mr. James Riley
Secretary of the Board (7/20/2023 – 10/17/2023)	Vacant
Secretary of the Board (10/18/2023 – Present)	Ms. Michelle Carrera

BOARD MEMBERS

Member (7/1/2022 – 7/21/2022)	Ms. Nancy Maldonado
Member (7/22/2022 – 3/11/2023)	Vacant
Member (3/12/2023 – Present)	Mr. William Stiehl
Member (7/1/2022 – 10/19/2022)	Mr. Michael Clark
Member (10/20/2022 – 2/16/2023)	Vacant
Member (2/17/2023 – 4/11/2024)	Dr. Michelle Hoy-Watkins
Member (04/12/2024 – 9/19/2024)	Vacant
Member (9/20/2024 – 11/10/2024)	Dr. Michelle Hoy-Watkins
Member (11/11/2024 – Present)	Vacant
Member (7/1/2022 – 1/2/2023)	Vacant
Member (1/3/2023 – Present)	Ms. Michelle Carrera
Member (7/1/2022 – 7/7/2022)	Vacant
Member (7/8/2022 – Present)	Mr. Timothy Touhy
Member (7/1/2022 – 7/19/2023)	Mr. James Riley
Member (7/20/2023 – 7/27/2025)	Vacant
Member (7/28/2025 – Present)	Dr. Chala Holland

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024**

BOARD MEMBERS (Continued)

Member	Dr. Raymond Garcia
Member (1/1/2022 – 11/24/2024)	Vacant
Member (11/25/2024 – Present)	Dr. Linda Flowers

BOARD OFFICE

The State Police Merit Board's primary administrative office is located at:

531 Sangamon Avenue East
Springfield, Illinois 62702

Tim Touhy
Chairman



Emily E. Fox
Executive Director

ILLINOIS STATE POLICE MERIT BOARD

MANAGEMENT ASSERTION LETTER

March 6, 2026

Honorable Frank J. Mautino
Auditor General
State of Illinois
400 West Monroe, Suite 306
Springfield, Illinois 62704

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, State Police Merit 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, 2024. Based on this evaluation, we assert that during the years ended June 30, 2023, and June 30, 2024, 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.
- D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Yours truly,

State of Illinois, State Police Merit Board

SIGNED ORIGINAL ON FILE

Ms. Emily Fox, Executive Director/Acting Chief Fiscal Officer

SIGNED ORIGINAL ON FILE

Mr. Daniel Dykstra, Chief Legal Counsel

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024**

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 a material weakness over internal control over compliance.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	4	10
Repeated Findings	4	8
Prior Recommendations Implemented or Not Repeated	6	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2024-001	10	2022/2018	Voucher processing weaknesses	Material Weakness and Material Noncompliance
2024-002	13	2022/2018	Inadequate controls over personal services	Significant Deficiency and Noncompliance
2024-003	15	2022/2020	Inadequate controls over travel	Significant Deficiency and Noncompliance
2024-004	17	2022/2022	Noncompliance with the State Police Act	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024**

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Prior Findings Not Repeated				
A	19	2022/2020	Inadequate controls over petty cash	
B	19	2022/2020	Property control weaknesses	
C	19	2022/2020	Procedural deficiencies	
D	19	2022/2020	Inadequate controls over information systems	
E	19	2022/2020	Inadequate controls over reconciliations	
F	20	2022/2022	Board not fully seated	

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on March 2, 2026.

Attending were:

State Police Merit Board

Emily Fox, Executive Director
Daniel Dykstra, Chief Legal Counsel

Office of the Auditor General

Evan Johnson, Audit Manager
RJ Horn, Auditor
Kyle Wilford, Auditor
Kyla Pattie, Auditor
Dane Greene, Auditor

The responses to the recommendations were provided by Daniel Dykstra, Chief Legal Counsel, in a correspondence dated March 6, 2026.

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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, State Police Merit Board

Report on State Compliance

We have examined compliance by the State of Illinois, State Police Merit 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, 2024. 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.
- D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

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 requirements applicable to the Board during the two years ended June 30, 2024. As described in the accompanying Schedule of Findings as item 2024-001, 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 requirements described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2024, 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 2024-002 through 2024-004.

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 deficiency described in the accompanying Schedule of Findings as item 2024-001 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 2024-002 through 2024-004 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

COURTNEY DZIERWA, CPA, CISA, CIA
Director of Financial and Compliance Audits

Springfield, Illinois
March 6, 2026

STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-001. **FINDING** (Voucher processing weaknesses)

The State Police Merit Board's (Board) internal controls over its voucher processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Board to determine whether certain key attributes were properly entered by the Board's staff into the ERP. In order to determine the operating effectiveness of the Board's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's Enterprise Resource Planning (ERP) System based on supporting documentation. The attributes tested were (1) vendor information, (2) expenditure amount, (3) object(s) of expenditure, and (4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Our testing noted 6 of 140 (4%) attributes were not properly entered into the ERP System. We noted the later of the receipt date of the proper bill or the receipt date of the goods and/or services (baseline date) was not properly entered into the ERP System. Therefore, the Board's internal controls over voucher processing **were not operating effectively**.

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) requires the Board to, after receipt of goods or services, verify the goods or services received met the stated specifications and prepare a voucher for submission to the Comptroller's Office to pay the vendor, including providing vendor information, the amount expended, and object(s) of expenditure. Further, the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Board to maintain records which reflect the date goods were received and accepted, the date services were rendered, and the proper bill date. Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State's resources.

Due to this condition, we qualified our opinion because we determined 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.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-001. **FINDING** (Voucher processing weaknesses) – Continued

Even given the limitations noted above, we conducted an analysis of the Board's expenditures data for Fiscal Years 2023 and 2024 and noted the following:

- Two of 35 (6%) vouchers tested were not assigned the correct detail object codes.

The SAMS (Procedure 11.10.60) requires the Board, when preparing documentation for the Office of Comptroller to pay an invoice, to determine which detail expenditure account (object) code to use so that the Office of Comptroller can report expenditure information at a refined level. The SAMS (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.

This finding was first noted during the State compliance examination for the two years ended June 30, 2018, and Board officials took steps to implement corrective actions, however, exceptions still persist. In addition, the Board's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

During the prior and current examination, Board officials indicated the issues noted were due to oversight and employee error. Additionally, the Board indicated if the Board receives multiple invoices within the time for payment of a first invoice, the multiple invoices are processed together, and the Board marks the ERP baseline date as the last invoice received date.

Failure to properly enter the key attributes into the State's ERP when processing a voucher for payment hinders the reliability and usefulness of data extracted from the ERP, which can result in improper interest calculations and expenditures. Improper use of detail expenditure (object) codes limits the Office of Comptroller's ability to report the State's expenditure information at a refined level and represents noncompliance with SAMS. (Finding Code No. 2024-001, 2022-002, 2020-002, 2018-002)

RECOMMENDATION

We recommend the Board design and maintain internal controls to provide assurance its data entry of key attributes into ERP is complete and accurate.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-001. **FINDING** (Voucher processing weaknesses) – Continued

BOARD RESPONSE

The Board agrees and accepts all recommendations. The Board utilizes the Enterprise Resource Planning system (ERP) based on training provided upon implementation of the system in 2020. The training provided at that time was to enter the invoice received date as the “baseline date” in the ERP system. The Board is not aware of any procedure in the Statewide Accounting Management System that defines the correct input for the “baseline date.” Entering the invoice received date has not resulted in any improper payments. Additionally, the Board has continued the practice of using the invoice received date as the “baseline date” up to the date of this response, which extends through most of the subsequent examination period. However, the Board will review its practices and make any necessary changes to achieve compliance going forward.

STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-002. **FINDING** (Inadequate controls over personal services)

The State Police Merit Board (Board) did not have adequate controls over personal services.

We noted the following weaknesses during testing of personal services:

Employee Testing

- The Board withheld State income taxes at an incorrect rate for two of three (67%) employees tested based upon the employees' W-4 Employee's Withholding Certificate, resulting in an underpayment of \$6 to an overpayment of \$6 per paycheck.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls. Effective internal controls should include procedures to ensure amounts withheld from employee's pay are accurate. The SAMS (Procedure 23.10.30) states the Board is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earning, deductions, net pay and other data reported on the payroll voucher.

- The Board withheld federal income taxes at an incorrect rate for two of three (67%) employees tested based upon the employees' Federal W-4 Employee's Withholding Certificate, resulting in an overpayment of \$39 to \$129 per paycheck.

The Internal Revenue Service Publication 15 (Circular E), Employer's Tax Guide, requires employers to withhold federal income tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's Form W-4 and the correct withholding table. The SAMS (Procedure 23.10.30) states the Board is responsible for accurately completing payroll vouchers, including attesting to the accuracy of each employee's gross earning, deductions, net pay and other data reported on the payroll voucher.

- For one of three (33%) employees tested, two of four (50%) Equivalent Earned Time (EET) requests were submitted to the Executive Director monthly, rather than weekly.

Per the Board's policy MB14, employees shall submit a written request for approval of all EET time at least weekly to the Executive Director, or their designee.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-002. **FINDING** (Inadequate controls over personal services) – Continued

Agency Workforce Report

- The Board did not report the number of position openings in the Fiscal Year 2023 *Agency Workforce Report*.

The State Employment Records Act (5 ILCS 410/15(a)) requires all State agencies to report the number of open positions of employment or advancement in the agency work force, reported on a fiscal year basis.

This finding was first noted during the State compliance examination for the two years ended June 30, 2018 and Board officials took steps to implement corrective actions, however, exceptions still persist. In addition, the Board’s management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

During the prior and current examination, Board officials indicated the issues noted were due to oversight and employee error.

Failure to establish and maintain adequate controls over employee payroll could lead to errors in employee pay. Additionally, inadequate controls over the *Agency Workforce Report* could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce and represents noncompliance with State laws. (Finding Code No. 2024-002, 2022-001, 2020-001, 2018-001)

RECOMMENDATION

We recommend the Board strengthen its internal controls over personal services to ensure:

- Payroll deductions and federal income tax withholdings are accurate;
- EET requests are timely submitted to and approved by the Executive Director;
- Agency Workforce Reports are accurate.

BOARD RESPONSE

The Board agrees and accepts all recommendations.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-003. **FINDING** (Inadequate controls over travel)

The State Police Merit Board (Board) did not exercise adequate controls over travel vouchers.

During testing of 20 travel expenditures, we noted the following:

- Three (15%) travel vouchers tested, totaling \$1,485, included per diem reimbursements that were not calculated correctly, resulting in an underpayment of \$126 to travelers.

The Illinois Administrative Code (80 Ill. Admin. Code 3000.500) states per diem allowance shall be in accordance with the rates promulgated pursuant to 5 U.S.C. 5702(a)(1)(A).

- Three (15%) travel vouchers tested, totaling \$1,485, were coded with the incorrect Statewide Accounting Management System (SAMS) detail object code.

The SAMS (Procedure 11.10.50) states the purpose of the SAMS detail object code is to report expenditure information at a more refined level within a common object. In addition, good internal controls require a thorough review of all travel vouchers and comparison to support to ensure accuracy prior to approving the voucher for payment.

This finding was first noted during the State compliance examination for the two years ended June 30, 2020, and Board officials took steps to implement corrective actions, however, exceptions still persist. In addition, the Board's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

During the prior year examination, the Board officials indicated the issues were due to employee error and failure to follow protocol. During the current examination, Board officials indicated the issues were due to employee error.

Failure to maintain adequate internal controls over travel vouchers increases the likelihood of improper expenditures and represents noncompliance with State laws, rules, and regulations. (Finding Code No. 2024-003, 2022-008, 2020-009)

RECOMMENDATION

We recommend the Board strengthen controls to ensure travel charges are within State laws and regulations and to ensure travel vouchers are coded with proper detail object codes.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-003. **FINDING** (Inadequate controls over travel) – Continued

BOARD RESPONSE

The Board agrees and accepts all recommendations.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-004. **FINDING** (Noncompliance with the State Police Act)

The State Police Merit Board (Board) was not in compliance with the State Police Act (Act).

During testing, auditors noted the following:

- The Board members were incorrectly compensated at a rate of \$242 per day in Fiscal Year 2023.

The Illinois State Police Act (Act) (20 ILCS 2610/5) requires the Board members to be compensated at a rate of \$125 per day for each day during which they are engaged in transacting the business of the Board, or an amount set by the Compensation Review Board, whichever is greater. Public Act 102-0698 set the Fiscal Year 2023 rate of compensation for the Board Members at \$254 per day.

- For 4 of 27 (15%) Fee Waiver Applications tested for cadet applicants, the Board did not notify the applicant within 30 days of receipt of the request by the Board. These responses ranged from 1 to 22 days late.
- For 2 of 27 (7%) Fee Waiver Applications tested, the Board did not notify the applicant within 10 days following the Board's determination. These responses were 9 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 150.250) states that requests based on income level of the application shall receive a determination of eligibility within 30 days of receipt of the request by the Board. In addition, the applicant shall be notified of the Board's determination within 10 days following the determination of the Board.

During the prior and current examination, Board officials indicated the issues noted were due to staff error and oversight.

Failure to accurately compensate Board Members represents noncompliance with the Act. In addition, failure to exercise adequate controls over Fee Waiver Applications could result in applicants not receiving the necessary waivers in a timely manner. (Finding Code No. 2024-004, 2022-010)

RECOMMENDATION

We recommend the Board properly compensate Board Members in accordance with the Act. In addition, we recommend the Board timely respond to fee waiver requests.

**STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024**

2024-004. **FINDING** (Noncompliance with the State Police Act) – Continued

BOARD RESPONSE

The Board agrees and accepts all recommendations.

STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2024

A. **FINDING** (Inadequate controls over petty cash)

During the prior examination, the State Police Merit Board (Board) did not maintain adequate controls over its petty cash fund.

During the current examination, our testing indicated the Board dissolved the petty cash fund in accordance with statute and the Statewide Accounting Management System (SAMS) (Procedure 09.10.40). (Finding Code No. 2022-003, 2020-004)

B. **FINDING** (Property control weaknesses)

During the prior examination, the Board did not exercise adequate controls over the recording and reporting of State property.

During the current examination, our sample testing indicated an immaterial instance of noncompliance, but the Board made improvements to ensure adequate controls are in place over the recording and reporting of State property. As such, this matter was reported in the Board's *Independent Accountant's Report of Immaterial Findings*. (Finding Code No. 2022-004, 2020-005)

C. **FINDING** (Procedural deficiencies)

During the prior examination, the Board did not comply with certain procedural requirements established by State laws and regulations.

During the current examination, our sample testing indicated the Board complied with certain procedural requirements established by State laws and regulations. (Finding Code No. 2022-005, 2020-006)

D. **FINDING** (Inadequate controls over information systems)

During the prior examination, the Board did not maintain adequate internal controls over its information systems.

During the current examination, our sample testing indicated the Board maintained adequate controls over its information systems. (Finding Code No. 2022-006, 2020-007)

E. **FINDING** (Inadequate controls over reconciliations)

During the prior examination, the Board did not maintain adequate controls over its monthly reconciliations.

During the current examination, our testing indicated the Board maintained adequate controls over its monthly reconciliations. (Finding Code No. 2022-007, 2020-008)

STATE OF ILLINOIS
STATE POLICE MERIT BOARD
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2024

F. **FINDING** (Board not fully seated)

During the prior examination, the Board did not exercise adequate control over the membership of required boards which are considered parts of the Office.

During the current examination, our testing indicated that this noncompliance remained, however, the Board has been in contact with the Office of the Governor to request vacant positions be filled. As such, this matter was reported in the Board's *Independent Accountant's Report of Immaterial Findings*. (Finding Code No. 2022-009)