

**STATE OF ILLINOIS
CORONER TRAINING BOARD**

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2023

**STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Board Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	3
Independent Accountant's Report on State Compliance and on Internal Control over Compliance	5
Schedule of Findings	
Current Findings	8

STATE OF ILLINOIS
CORONER TRAINING BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023

BOARD OFFICIALS

Chairman	Mr. Brian Gustafson
Vice Chairman	Ms. Amy Maher
Executive Director (11/1/19 - Present)	Mr. Lynn Reed
Executive Assistant (11/15/19 – Present)	Mr. Anthony Raffety

GOVERNING BOARD MEMBERS

Chairman	Mr. Brian Gustafson
Vice Chairman	Ms. Amy Maher
Member	Mr. J. Scott Denton
Member	Ms. Lauren Woertz
Member	Mr. Calvin Dye

BOARD OFFICES

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

1087 West Rotary Way
Decatur, Illinois 62521

**CORONER TRAINING BOARD
STATE OF ILLINOIS**

BOARD ADDRESS

1087 West Rotary Way
Decatur, IL. 62521
Ph. 217-330-9091
Lynn.Reed@Illinois.gov



BOARD MEMBERS

Brian Gustafson, Chairman
Calvin Dye, Sr.
Lauren Woertz
J. Scott Denton
Amy Maher

Lynn Reed, Executive Director

MANAGEMENT ASSERTION LETTER

December 9, 2024

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

Auditor General Mautino:

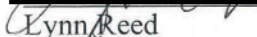
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Coroner Training Board (Board). We are responsible for and we have established and maintained 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, 2023. Based on this evaluation, we assert that during the years ended June 30, 2022, and June 30, 2023, 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,

State of Illinois, 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, 2023**

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, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	3
Repeated Findings	3	2
Prior Recommendations Implemented or Not Repeated	0	2

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2023-001	8	2021/2019	Inadequate Controls over Reconciliations	Significant Deficiency and Noncompliance
2023-002	10	2021/2019	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2023-003	12	2021/2021	Procedural Deficiencies and Failure to File Required Reports	Significant Deficiency and Noncompliance
2023-004	16	New	Inadequate Controls over Real Property Lease	Significant Deficiency and Noncompliance
2023-005	18	New	Inadequate Controls over Contracts	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
CORONER TRAINING BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2023**

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Anthony Raffety, Executive Assistant, on December 5, 2024. The responses to the recommendations were provided by John Krein, Staff Assistant, in a correspondence dated December 9, 2024.

SPRINGFIELD OFFICE:

400 W. MONROE

SUITE 306 • 62704

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 June 30, 2023. 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 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.

In our opinion, the Board complied with the specified requirements during the two years ended June 30, 2023, 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 2023-001 through 2023-005.

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.

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 material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 through 2023-005 that we consider 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
December 9, 2024

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Reconciliations)

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

During our testing of monthly reconciliations of Board expenditure records to the Office of Comptroller’s (Comptroller) *Monthly Appropriations Status* (SB01) report, we noted the following:

- Twenty-eight of 28 (100%) SB01 reconciliations were not signed or initialed by the persons who performed and reviewed the reconciliations. As a result, we were unable to determine if the reconciliations were prepared and reviewed by an independent person.
- Twenty-eight of 28 (100%) SB01 reconciliations did not include the date prepared and reviewed. As a result, we were unable to determine the timeliness of the reconciliations.

In addition, we noted the Board did not document the performance of monthly reconciliations of its contract records to either the monthly *Obligation Activity* (SC15) report or monthly *Agency Contract* (SC14) report prepared by the Comptroller during the examination period.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) requires the Board perform reconciliations of the SB01, SC14, and/or SC15 to its internal records within 60 days of month end to ensure the early detection and correction of errors. Further, SAMS (Procedure 02.50.10) requires supervisors to review and approve the assigned work of their staff to minimize errors.

Finally, this finding was first noted in the Board’s State Compliance Examination for the two years ended June 30, 2019. Board officials have been unsuccessful in implementing a corrective action plan to remedy this condition.

Board officials indicated the issues noted were due to competing priorities.

Failure to timely and properly document the preparation and review of reconciliations of the Board’s records to Comptroller reports hinders the ability of staff to identify and correct errors which could result in incomplete or inaccurate financial information and represents noncompliance with SAMS. (Finding Code No. 2023-001, 2021-001, 2019-002)

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-001. **FINDING** (Inadequate Controls over Reconciliations)

RECOMMENDATION

We recommend the Board perform, review, and properly document monthly reconciliations of Comptroller reports to its internal records.

BOARD RESPONSE

The Board accepts the recommendation. It will work with the Illinois Office of Comptroller (IOC) to ensure reconciliations are performed and documented as required.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023

2023-002. **FINDING** (Voucher Processing Weaknesses)

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

During testing of 16 non-payroll vouchers, we noted the following:

- Four vouchers (25%), totaling \$32,609, did not include the invoice receipt date. 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.

- Three vouchers (19%), totaling \$15,309, were coded with the incorrect Statewide Accounting Management System (SAMS) detail object code.

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 vouchers and comparison to support to ensure accuracy prior to approving the voucher payment.

- One voucher (7%), totaling \$679, included sales tax of \$40; however, the Board was exempt from paying sales tax on purchases as the Board maintained an active exemption identification number.

The Retailers' Occupation Tax Act (35 ILCS 120/2-5) states personal property sold to the Board is exempt from paying sales tax while maintaining an active exemption identification number. In addition, the Code (86 Ill. Admin. Code 150.330) exempts the Board from paying sales tax on purchases and requires the Board to obtain an active exemption identification number from the Department of Revenue.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-002. **FINDING** (Voucher Processing Weaknesses)

- The Board did not revoke voucher signature authority for one individual after their departure from the Board. The signature authority was still active as of the end of the examination period, which was 667 days after the individual’s departure.

The State Finance Act (30 ILCS 105/9.02(b)(3)) states it is the responsibility of the Board to notify the Comptroller when delegation of signature authority is revoked. Further, SAMS (Procedure 17.20.70) requires the Board to notify and submit a Voucher Signature Revocation Form when a designee’s signature authority has changed or been revoked.

Finally, this finding was first noted in the Board’s State Compliance Examination for the two years ended June 30, 2019. Board officials have been unsuccessful in implementing a corrective action plan to remedy this condition.

Board officials indicated the issues noted were due to employee error and unfamiliarity of the requirements.

Failure to properly document receipt dates, review taxes and fees charged, and timely revoke signature authority represents noncompliance and could subject the State to unnecessary costs and fees. In addition, inaccurate detail object codes reduces the overall control over expenditures and could lead to inaccurate State reporting. (Finding Code 2023-002, 2021-002, 2019-001)

RECOMMENDATION

We recommend the Board ensure proper documentation is maintained and the amount of taxes and fees charged are reviewed for accuracy prior to approval. We also recommend the Board timely revoke signature authority after an individual’s departure from the Board.

BOARD RESPONSE

The Board accepts the recommendation.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023

2023-003. **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

- One employee of the Board failed to 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.

- The Board failed to certify the names and mailing addresses of its employees required to file Statements of Economic Interests to the Secretary of State on or before February 1st of each year.

The Illinois Governmental Ethics Act (5 ILCS 420/4A-106) requires that on or before February 1st annually, the Commission's Chief Administrative Officer shall certify to the Secretary of State the names and mailing addresses of those persons required to file Statements of Economic Interests.

Agency Workforce Reports

- The Board did not properly complete the Fiscal Year 2021 and Fiscal Year 2022 Agency Workforce Reports (Report), filed in Fiscal Year 2022 and Fiscal Year 2023, respectively. Specifically, the Board did not:
 - Report the correct number of professional employees
 - Include statistical percentages
 - Complete the number of Contractual Employees, Position Openings, Openings Filled – New Hires, and Openings Filled – Promotions

The State Employment Records Act (5 ILCS 410/15) requires the Board to report: the number of open positions of employment or advancement in the agency work force; the number and percentage of open positions of employment or advancement in the agency work force filled by minorities, women, and persons with physical disabilities, reported on a fiscal year basis; and the total number of persons employed within the agency work force as contractual service employees and the number and percentage of minorities, women, and persons with physical disabilities employed within

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Procedural Deficiencies and Failure to File Required Reports)

the agency work force as contractual services employees. The State Employment Records Act (5 ILCS 410/10(e)) defines a 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 by the State of Illinois. The State Employment Records Act (5 ILCS 410/15) requires the Board to report the total number of persons employed within the agency work force receiving levels of State remuneration within incremental levels of \$10,000, and the number and statistical percentage of minorities, women, and persons with physical disabilities in the agency work force receiving levels of State remuneration within incremented levels of \$10,000.

- Two of two (100%) Reports prepared during the examination period were not submitted to the Office of the Governor.
- The Board did not timely submit its Fiscal Year 2021 Report, filed in Fiscal Year 2022, with the Office of the Secretary of State. The Report was filed 353 days late.

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.

- During the prior examination, we noted the Board did not submit its Fiscal Year 2020 Report. The Board failed to submit its Fiscal Year 2020 Report with the Office of the Governor within 30 days after the release of the Board's prior audit by the Auditor General.

The Illinois State Auditing Act (30 ILCS 5/3-2.2(b)) requires a State agency that has materially failed to comply with the requirements of the State Employment Records Act, within 30 days after release of the audit by the Auditor General, to prepare and file with the Governor and the Office of the Secretary of State corrected reports covering the periods affected by the noncompliance.

STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023

2023-003. **FINDING** (Procedural Deficiencies and Failure to File Required Reports)

Travel Headquarters Reports

- The Board failed to timely file three of four (75%) required Travel Headquarters Reports (Form TA-2) with the Legislative Audit Commission (LAC) during the examination period. One was filed 101 days late while the other two were not filed at all.

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.

Annual Report

- The Board did not make and deliver a report during the examination period with its acts and doings to the Governor for the fiscal year ending in the calendar year immediately preceding the calendar year in which the regular session of the General Assembly convenes.

The State Finance Act (30 ILCS 105/3) requires the Board to, at least ten days preceding each regular session of the General Assembly, make and deliver to the Governor an annual report of its 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. Effective May 13, 2022, the annual report for the preceding fiscal year ended should be submitted no later than January 7th of the following year.

Board officials indicated the issues noted were due to competing priorities and a misunderstanding of requirements.

Failure to implement internal controls to provide reasonable assurance the Board complied with applicable provisions of the Illinois Governmental Ethics Act, the State Employment Records Act, the Illinois State Auditing Act, and the State Finance 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 2023-003, 2021-003)

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-003. **FINDING** (Procedural Deficiencies and Failure to File Required Reports)

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. Finally, we recommend the Board make corrections to the Fiscal Year 2021 and Fiscal Year 2022 Agency Workforce Reports and file those corrected Reports with the Office of the Governor and the Office of the Secretary of State within 30 days after the release of this *State Compliance Examination Report* by the Office of the Auditor General in accordance with the Illinois State Auditing Act (30 ILCS 5/3-2.2(b)).

BOARD RESPONSE

The Board accepts the recommendation. It will work with external entities (Central Management Services (CMS), Illinois Office of Comptroller (IOC), etc.) to ensure the filing of required reports.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-004. **FINDING** (Inadequate Controls over Real Property Lease)

The Coroner Training Board (Board) did not exercise adequate controls over its real property lease.

During our testing of the Board’s real property lease for office space in effect during the examination period, we noted the following:

- The lease was missing 19 of 29 (66%) required elements. These included:
 - Execution date
 - Lease number
 - Subcontractor Utilization Statement
 - Bribery Clause
 - Compliance with applicable provisions of the Americans with Disabilities Act
 - Collusion/Anti-Competitive Practice Disclosure
 - Debt Delinquency Certification
 - Drug Free Workplace Certification
 - Environment Protection Act Disclosure
 - Felons Disclosure
 - Illinois Human Rights Act Required Certification
 - Illinois Job Link Website
 - Prohibited Bidders and Contractors Certification
 - Inducement Disclosure
 - Lobbying Restriction Disclosure
 - Revolving Door Prohibitions
 - State Board of Elections Certification
 - Lessor’s Federal Taxpayer Identification Number
 - Illinois Use Tax

The Statewide Accounting Management System (SAMS) (Procedure 15.20.40) enumerates required content for real property leases.

- The Board did not complete a Real Estate Lease Disclosure Statement prior to entering into the lease.

The Public Officers Prohibited Activities Act (50 ILCS 105/3.1) requires the Board to, prior to entering into a contract relating to the use of real property, identify every owner and beneficiary to accomplish the purpose of identifying the actual parties benefiting from any transaction involving the procurement of the use of real property.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-004. **FINDING** (Inadequate Controls over Real Property Lease)

- The lease was signed by someone without contract signature authority.

SAMS (Procedure 15.20.95) requires Contract Signature Authorization Forms to be prepared individually for each agency head and designee. Additionally, the Financial 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 to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws.

- The Board did not contain a procurement file for the lease, therefore we could not determine the method of procurement.

The Illinois Procurement Code (30 ILCS 500/20-155(c)) requires a procurement file to be maintained for all contracts, regardless of the method of procurement. In addition, the Act requires the file to be open to public inspection within 7 calendar days following award of the contract.

Board officials indicated the issues noted were due to competing priorities, staff error, and a misunderstanding of requirements.

Failure to include required elements, complete required disclosures, and maintain proper documentation and signature authority is noncompliance with State law and SAMS and subjects the State to additional risk. (Finding Code 2023-004)

RECOMMENDATION

We recommend the Board strengthen controls over its real property leases by ensuring the leases contain all required information and elements, completing a Real Estate Lease Disclosure Statement, and maintaining a procurement file for each lease.

BOARD RESPONSE

The Board accepts the recommendation. It will work with external entities (State Purchasing Officer (SPO), etc.) to ensure control over contracts.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-005. **FINDING** (Inadequate Controls over Contracts)

The Coroner Training Board (Board) did not exercise proper controls over contracts.

During testing of two contracts, totaling \$165,000, we noted the following:

- Two (100%) contracts did not include financial disclosures for contracts that exceed \$50,000 as well as the following applicable contract certifications required by laws, rules, and regulations:
 - Bribery Clause
 - Compliance with applicable provisions of the Americans with Disabilities Act
 - Collusion/Anti-Competitive Practice
 - Debt Delinquency Certification
 - Environment Protection Act
 - Felons
 - Prohibited Bidders and Contractors Certification
 - Illinois Job Link Website
 - Inducement
 - International Anti-Boycott Certification for contracts that exceed \$10,000
 - Lobbying Restriction
 - Revolving Door Prohibitions
 - State Board of Elections Certification
 - Contractor’s Federal Taxpayer Identification Number and Legal Status Disclosure Certification

The Statewide Accounting Management System (SAMS) (Procedure 15.20.30) enumerates required content for professional and artistic contracts.

- For two (100%) contracts tested, the Contract Obligation Documents (COD) were not properly completed. We noted the following:
 - Two of two (100%) CODs tested included the incorrect transaction code, class code, vendor’s address, and award code.
 - One of two (50%) CODs tested, totaling \$75,000, did not state the maximum contract amount.

SAMS (Procedure 15.20.10) requires the contract obligation document to contain the correct transaction code, class code, vendor’s address, award code, and maximum contract amount, in addition to other applicable data elements.

**STATE OF ILLINOIS
CORONER TRAINING BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2023**

2023-005. **FINDING** (Inadequate Controls over Contracts)

- For two (100%) contracts tested, the Board was unable to provide documentation showing the contracts were published in the Illinois Procurement Bulletin.

The Illinois Procurement Code (Code) (30 ILCS 500/15-25) requires invitations to bid be published in the Illinois Procurement Bulletin. In addition, the Code (30 ILCS 500/20-155(c)) requires a procurement file be maintained for all contracts, regardless of the method of procurement. The procurement file should contain the basis on which the award was made, all submitted bids and proposals, all evaluation materials, score sheets and all other documentation related to or prepared in conjunction with evaluation, negotiation, and the award process.

- We noted one of one (100%) interagency agreements tested, totaling \$24,900, was not signed by all necessary parties prior to the effective date of the agreement. The interagency agreement was signed 91 days late.

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 to provide assurance that resources are used efficiently, effectively, and in compliance with applicable law. In addition, prudent business practices require the approval of agreements by all parties prior to the effective date and before services are performed.

Board officials indicated the issues noted were due to competing priorities and a misunderstanding of requirements.

Failure to implement adequate controls over contracts may expose the State to unnecessary legal risks and represents noncompliance with State rules, laws, and regulations. (Finding Code 2023-005)

RECOMMENDATION

We recommend the Board implement proper controls over contracts to comply with applicable provisions of State law and SAMS requirements.

BOARD RESPONSE

The Board accepts the recommendation. It will work with external entities (Illinois Office of Comptroller (IOC), State Purchasing Officer (SPO), etc.) to ensure contracts contain required clauses and disclosures.