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McLean County Auditor's Office

Task Force 6 Audit Summary

Site Visit Audit Date: July 8, 2013

Objective:

To perform sub-recipient monitoring as required for federal monies passed to Task Force 6 in order to determine whether Task Force 6 is operating in compliance with the grant agreements between the Illinois Criminal Justice Information Authority (ICJIA) and McLean County on behalf of Task Force 6 (Agreements #409020 and #411020).

Scope:

- The scope of this examination consisted of reviewing financial transactions and financial documents related to the amounts reported in financial reports, as well as examination of cash management procedures and other required reports.
- Site visit with Diane McCoy, Office Manager, and Master Sergeant Anthony Kestner, Commander, was conducted on July 8, 2013.

Background:

- Task Force 6 is a multi-jurisdictional drug enforcement unit comprised of local, county, and state agencies from the Illinois State Police, McLean County Sheriff's Department, Illinois State University Police Department, DeWitt County Sheriff's Department, and Clinton Police Department.
- The grant agreements are between ICJIA and McLean County. Grant information is as follows:
 - Expanding Multi-Jurisdictional Narcotics Units – Agreement #409020
 - Grant year: October 1, 2011 through September 30, 2012
 - Catalog of Federal Domestic Assistance (CFDA) Number and Title: #16.738 Edward Byrne Memorial Justice Assistance Grant Program
 - Expanding Multi-Jurisdictional Narcotics Units – Agreement #411020
 - Grant year: October 1, 2012 through September 30, 2013
 - CFDA Number and Title: #16.738 Edward Byrne Memorial Justice Assistance Grant Program
- Reports are due to ICJIA as follows:
 - Quarterly financial reports are due within 15 days of quarter-end
 - Quarterly "Activities Towards Achieving Objectives," narrative progress reports are due within 15 days of quarter-end
 - "MEG/Task Force Quarterly Report" data reports are due within 15 days of quarter-end
 - Closeout materials must be submitted within 45 days of the end of the grant period.

- The Multi-Jurisdictional federal grant dollars are to be used to partially fund the operating costs of Task Force 6.
- Task Force 6 uses Quicken as their accounting system. Individual sub accounts are used to distinguish all deposits made to and checks written from the checking account for the ICJIA grants. Excel spreadsheets are kept by grant year to separate and track grant dollars and Task Force 6 dollars. These spreadsheets are sent as documentation to the Auditor's Office with a copy of the submitted quarterly fiscal reports.
- The Office Manager submits the expenses for payment with a disbursement sheet. The Master Sergeant examines the expenses for accuracy and appropriateness. He then authorizes them for payment. Two signatures are required on all checks.
- The grant agreements require Task Force 6 to match at least 25% of the costs paid with grant funds. This matching is applied only partially at the beginning of the grant period. As the grant funds are exhausted towards the end of the grant period, Task Force 6 increases their matching to meet the percentage requirement for the grant year.
- Once the quarterly financial reports have been filed, ICJIA reimburses the McLean County Sheriff's Department. The Sheriff's Department then requests a check made payable to Task Force 6 as part of the pass-through agreement.

Findings:

- Reimbursements from ICJIA were traced to transactions in Task Force 6 general ledger.
- Quarterly financial, objectives, and MEG reports and closeout reports have been filed within the appropriate filing deadlines for the grant year above. Tested reports were filed in a timely manner, with appropriate signatures, and appear complete.
- All expenditures reported on the financial reports for the quarter of January through March 2013 and randomly selected non-grant expenditures were tested.
 - All Multi-Jurisdictional expenditures were tied to the Excel spreadsheet.
 - All invoices appear to be for activities and costs allowed for the grants.
 - The disbursement sheets for three invoices had discrepancies. Two disbursement sheets had incomplete or incorrect dates. The disbursement sheet for a payroll check request was missing the initials of the requestor.
 - All payroll check requests were initialed as reviewed by the Commander or his designated back-up.
 - All invoices were appropriately billed to the grant based on the approved budget, with any amount over budget reported as matching funds.
 - Expense matching is mostly applied at the end of the grant period. Most expenses are paid 100% by the grant at the beginning of the grant period and 100% with matching funds towards the end of the grant period.

Recommendations:

- The McLean County Auditor's Office recommends that the Task Force 6 Commander verify and correct the disbursement sheets as he approves all payroll and other expenditures prior to payment.
- The McLean County Auditor's Office recommends that the Task Force 6 Office Manager begin initialing the monthly bank reconciliations as the preparer before they are approved by Master Sergeant Kestner and the Task Force 6 Policy Board. Auditor's Office also recommends that the Office Manager attach the Ledger printout of the cash balance to each month's bank reconciliation in the files.

Management Response:

Master Sergeant Anthony Kestner accepted the findings and recommendations of the sub-recipient monitoring of Task Force 6 via email on July 24, 2013. In his email, Master Sergeant Kestner stated that the McLean County Auditor's Office recommendations have been implemented at Task Force 6.

Conclusion:

After reviewing all the above, it is my opinion that Task Force 6 is operating in compliance with the grant agreements between the Illinois Criminal Justice Information Authority and McLean County (Agreements #409020 and #411020).

Anni Cummings

Anni Cummings
Chief Deputy Auditor
McLean County

7/26/2013

Date