STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

Release Date: July 25, 2018

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CIVIL SERVICE COMMISSION

Compliance Examination
For the Two Years Ended June 30, 2017

| FINDINGS THIS AUDIT: 1 | | | | AGING SCHEDULE OF REPEATED FINDINGS | | | | |
|------------------------|-----|--------|--------------|-------------------------------------|------------|------------|------------|--|
| | New | Repeat | <u>Total</u> | Repeated Since | Category 1 | Category 2 | Category 3 | |
| Category 1: | 0 | 0 | 0 | 2015 | | 17-01 | | |

FINDINGS LAST AUDIT: 2

0

0

1

0

1

Category 2:

Category 3:

TOTAL

SYNOPSIS

• (17-01) The Commission did not comply with the Fiscal Control and Internal Auditing Act.

Category 1: Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.

Category 3: Findings that have no internal control issues but are in noncompliance with State laws and regulations.

{Expenditures and Activity Measures are summarized on next page.}

CIVIL SERVICE COMMISSION COMPLIANCE EXAMINATION For the Two Years Ended June 30, 2017

| EXPENDITURE STATISTICS | 2017 | 2016 | 2015 |
|---|-----------------------------|-------------------------|-----------------------------|
| Total Expenditures | \$ 381,499 | \$ 245,701 | \$ 312,520 |
| OPERATIONS TOTAL% of Total Expenditures | \$ 381,499 100.0% | \$ 245,701 100.0% | \$ 312,520 100.0% |
| Personal Services Other Payroll Costs (FICA, Retirement) All Other Operating Expenditures | 332,102 24,466 24,931 | 228,920 16,781 | 220,608 16,121 75,791 |
| Total Receipts | \$ 275 | \$ 25 | \$ - |
| Average Number of Employees | 4 | 3 | 3 |

| SELECTED ACTIVITY MEASURES | | | |
|-------------------------------------|------|------|------|
| (Not Examined) | 2017 | 2016 | 2015 |
| Appeals Granted | 10 | 11 | 9 |
| Appeals Denied | 17 | 16 | 13 |
| Appeals Terminated Without Decision | 21 | 34 | 27 |
| Appeals Pending at Year-End | 21 | 21 | 28 |
| § 4d(3) Exemptions Granted | 58 | 49 | 27 |

COMMISSION EXECUTIVE DIRECTOR

During Examination Period: Mr. Daniel Stralka

Currently: Mr. Daniel Stralka

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NONCOMPLIANCE WITH THE FISCAL CONTROL AND INTERNAL AUDITING ACT

The Civil Service Commission (Commission) did not comply with the Fiscal Control and Internal Auditing Act (Act).

During testing, we noted the following:

No evaluation or certification performed in Fiscal Year 2016

 The Commission did not perform an evaluation of its internal controls or prepare and file its annual internal control certification with the Office of the Auditor General for Fiscal Year 2016.

Evaluation and certification performed late in Fiscal Year 2017

• The Commission did not timely perform an evaluation of its internal controls and file its annual internal control certification with the Office of the Auditor General for Fiscal Year 2017. The evaluation was completed 42 days late. Further, we noted the Commission did not file its certification of the internal controls review until 30 days later, which was 72 days after the May 1, 2017, deadline. (Finding 1, pages 7-8)

We recommended the Commission perform evaluations of its systems of internal fiscal and administrative controls and file annual certifications regarding the evaluation in a timely manner with the Office of the Auditor General.

Commission officials agree

The Commission accepted the recommendation.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Commission for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA Division Director This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO Auditor General

FJM:SDW