

### STATE OF ILLINOIS

# OFFICE OF THE AUDITOR GENERAL

Release Date: December 16, 2020

Frank J. Mautino, Auditor General

### **SUMMARY REPORT DIGEST**

### **ILLINOIS LABOR RELATIONS BOARD**

Compliance Examination For the Two Years Ended June 30, 2019

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS					
	New	Repeat	<u>Total</u>	Repeated Since	Category 1	Category 2	Category 3		
Category 1:	0	0	0	2015		19-1			
Category 2:	1	1	2						
Category 3:	_0	_0	_0						
TOTAL	1	1	2						
FINDINGS LAST AUDIT: 1									

### **SYNOPSIS**

• (19-01) The Illinois Labor Relations Board (Board) did not complete performance evaluations in a timely manner.

**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.

### ILLINOIS LABOR RELATIONS BOARD **COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2019

EXPENDITURE STATISTICS		2019		2018		2017	
Total Expenditures	\$	1,313,969	\$	1,428,167	\$	1,028,634	
OPERATIONS TOTAL	\$	1,313,969 100.0%	\$	1,428,167 100.0%	\$	1,028,634 100.0%	
Personal Services Other Payroll Costs (FICA, Retirement) All Other Operating Expenditures		1,081,229 78,704 154,036		1,038,416 76,057 313,694		864,677 63,957 100,000	
Total Receipts		203	\$	-	\$	17	
Average Number of Employees		14		13		14	

### AGENCY DIRECTOR

During Examination Period: Ms. Kimberly F. Stevens

Currently: Ms. Kimberly F. Stevens

### FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

### UNTIMELY COMPLETION OF PERFORMANCE EVALUATIONS

The Illinois Labor Relations Board (Board) did not complete employee performance evaluations in a timely manner in accordance with internal policy and the Illinois Administrative Code.

## Performance evaluations not performed timely

During testing, we noted 2 of 8 (25%) employee performance evaluations were performed 7 and 161 days late. (Finding 1, page 9). **This finding has been repeated since 2015.** 

We recommended the Board take appropriate measures to ensure performance evaluations are completed timely.

### **Board accepts the recommendation**

The Board accepted our recommendation.

#### OTHER FINDINGS

The remaining finding pertains to inadequate controls over Agency Workforce Reports. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

#### **ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2019, as required by the Illinois State Auditing Act. The accountants stated the Board 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 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

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