



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS LABOR RELATIONS BOARD

Compliance Examination
 For the Two Years Ended June 30, 2023

Release Date: March 14, 2024

| FINDINGS THIS AUDIT: 2 | AGING SCHEDULE OF REPEATED FINDINGS | | | | | | |
|------------------------|-------------------------------------|----------|----------|----------------|------------|------------|------------|
| | New | Repeat | Total | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1: | 0 | 0 | 0 | 2021 | | 23-1, 23-2 | |
| Category 2: | 0 | 2 | 2 | | | | |
| Category 3: | 0 | 0 | 0 | | | | |
| TOTAL | 0 | 2 | 2 | | | | |
| FINDINGS LAST AUDIT: 6 | | | | | | | |

INTRODUCTION

This digest covers the Illinois Labor Relations Board’s (Board) Compliance Examination for the two years ended June 30, 2023.

SYNOPSIS

- **(23-01)** The Board did not submit required reports timely.

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.

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**UNTIMELY SUBMISSION OF REQUIRED
REPORTS**

The Illinois Labor Relations Board (Board) failed to timely submit required reports.

During testing, we noted the following:

- The Board failed to submit its Fiscal Year 2021 and Fiscal Year 2022 Annual Report to the Governor's Office by the required deadline.
- The Board did not submit paper copies of its Fiscal Year 2021 annual report and did not submit electronic copies of its Fiscal Year 2021 and Fiscal Year 2022 annual reports to the State Library.

Annual Reports not filed

We recommended the Board ensure annual reports are timely submitted to the Governor's Office. We further recommended the Board ensure annual reports are submitted to the State Library in the media specified in the Code.

**Board agreed with the
recommendation**

The Board accepts the recommendation and stated it will review its current procedures to determine how to reduce instances of late submission of the Annual Reports.

OTHER FINDINGS

The remaining finding pertains to the Board's weaknesses regarding electronic data processing procedures. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2023, 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 State compliance examination was conducted by Borschnack, Pelletier & Co.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

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FRANK J. MAUTINO
Auditor General

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