

ILLINOIS LABOR RELATIONS BOARD

MEMORANDUM

**TO:** John Brosnan, Executive Director   
**FROM:** Carla Stone, Internal Review Examiner  
**DATE:** June 25, 2007  
**RE:** Eighteenth Internal Review under FCIAA



The Illinois Fiscal Control and Internal Auditing Act (FCIAA) mandates a review of the Board's functions. This memorandum with attachments serves as a report of the internal auditor's review under FCIAA. The report identifies and describes the features of the Boards' functions and evaluates them by using the suggested fiscal and administrative review checklist as described by the Comptroller's March 1, 1990, Guidelines, FCIAA, Volume I & II. The Internal Control Review Checklist of FCIAA's Volume II is not a mandatory requirement, but is recommended as a tool in developing an internal audit or review of a state agency (see Volume 1, FCIAA, "Guidelines Manual and Related Supplement," at page ix). The following report or internal review document further supplements the attached checklist by identifying those controls or policies that regulate the functioning of the Boards and evaluates their adequacy. In accordance with FCIAA guidelines, if the review identifies a material weakness, the reviewer recommends a plan of corrective action. Also, the review identifies certain operational weaknesses of a lesser nature and recommends a corrective action plan to follow.