STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD

STATE COMPLIANCE EXAMINATION

FOR THE TWO YEARS ENDED JUNE 30, 2025

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
STATE COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2025

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STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
STATE COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2025

BOARD OFFICIALS

Chair	Ms. Lara Shayne
Executive Director (07/01/2023 – 12/31/2025)	Mr. Victor Blackwell
Acting Executive Director (01/01/2026 – 04/15/2026)	Ms. Ellen Strizak
Executive Director (04/16/2026 – Present)	Mr. Jeffrey W. Crabtree
General Counsel	Ms. Ellen Strizak
Chief Fiscal Officer	Ms. Meredith Dean

BOARD MEMBERS

Board Member	Vacant
Board Member	Ms. Lara Shayne
Board Member	Mr. Chad Hays
Board Member	Mr. Steven Grossman
Board Member	Ms. Michelle Ishmael

The Board's administrative offices are located at:

4500 S. 6th Street Frontage Rd. E.
Springfield, IL 62703

160 North LaSalle Street
Suite N-400
Chicago, IL 60601

ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD

MANAGEMENT ASSERTION LETTER

June 17, 2026

Borschnack, Pelletier & Co.
Certified Public Accountants
200 E. Court St., Suite 606
Kankakee, IL 60901

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois Educational Labor Relations Board (Board). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Board's compliance with the following specified requirements during the two-year period ended June 30, 2025. Based on this evaluation, we assert that during the years ended June 30, 2025 and June 30, 2024, the Board has materially complied with the specified requirements below.

A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.

B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.

C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

E. Money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

State of Illinois, Illinois Educational Labor Relations Board

SIGNED ORIGINAL ON FILE
Jeffrey Crabtree, Executive Director

SIGNED ORIGINAL ON FILE
Meredith Dean, Chief Fiscal Officer

SIGNED ORIGINAL ON FILE
Ellen Strizak, General Counsel

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STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide.*

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	Current Report	Prior Report
Findings	6	8
Repeated findings	6	5
Prior recommendations implemented or not repeated	2	0

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2025-001	8	2023/2023	Board Vacancy	Noncompliance
2025-002	9	2023/2007	Inadequate Segregation of Duties	Significant Deficiency and Noncompliance
2025-003	11	2023/2021	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2025-004	13	2023/2023	Personal Services Noncompliance	Significant Deficiency and Noncompliance
2025-005	15	2023/2021	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2025-006	17	2023/2021	Disaster Recovery Planning Weaknesses	Significant Deficiency and Noncompliance

STATE COMPLIANCE REPORT

SUMMARY (Continued)

SCHEDULE OF FINDINGS (Continued)

Item No.	Page	Last/First Reported	Description
			Prior Findings Not Repeated
A	18	2023/2013	Insufficient Controls Over Equipment
B	18	2023/2023	Noncompliance with the Illinois Educational Labor Relations Act

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Ms. Meredith Dean, Chief Fiscal Officer, on June 5, 2026. The responses to the recommendations were provided by Ms. Meredith Dean, Chief Fiscal Officer, in a correspondence dated June 16, 2026.

Borschnack Pelletier & Co.
Certified Public Accountants & Consultants
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815.933.1771 • fax: 815.933.1163

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Christopher B. Meister
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Illinois Educational Labor Relations Board

Report on State Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Educational Labor Relations Board (Board) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2025. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.

B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.

C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

E. Money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

In our opinion, the Board complied with the specified requirements during the two years ended June 30, 2025, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2025-001 through 2025-006.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Report on Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2025-002 through 2025-006 that we consider to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Board's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

SIGNED ORIGINAL ON FILE

Kankakee, Illinois
June 17, 2026

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS
CURRENT FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2025

2025-001 **FINDING** Board Vacancy

The Illinois Educational Labor Relations Board's (Board) governing board was incomplete during the examination period.

The Illinois Educational Labor Relations Act (Act) (115 ILCS 5/5(b)) stipulates the Board's governing board is to be comprised of 5 members appointed by the Governor. We noted a vacant position has existed since August 1, 2022 and was still vacant as of May 20, 2026. We asked the Board for evidence of having requested the Governor fill the vacant position; however, the Board provided no evidence of such.

Board officials indicated the Governor did not re-appoint the previous board member, so the Governor should be aware of the vacancy.

Failure to have a complete board may result in inappropriate labor representation or unfair labor practice decisions and represents noncompliance with the Act. (Finding Code No. 2025-001, 2023-001)

RECOMMENDATION

We recommend the Board request the Governor fill the vacant governing board position.

BOARD RESPONSE

The Board agrees with the finding and will work with the Governor's Office to ensure the vacancy is filled.

2025-002 **FINDING** Inadequate Segregation of Duties

The Illinois Educational Labor Relations Board (Board) did not have an adequate segregation of duties over its accounting and recordkeeping functions.

During testing, we noted for payroll expenditures, the Board's Chief Fiscal Officer has the authority to perform all parts of the transaction cycle, including:

- **Authorization** by reviewing and approving transactions, including having signature authority for all transactions and direct access to the Department of Innovation and Technology's (DoIT) Central Payroll System (CPS);
- **Custody** by maintaining electronic and physical records and submitting expenditures for payment to the Illinois Office of Comptroller (IOC);
- **Recordkeeping** by preparing the payroll and any adjustments within CPS for submission to the IOC, preparing entries, and maintaining the Board's internal accounting records; and
- **Reconciliation** by preparing reconciliations of the IOC's records to the Board's accounting records.

During testing, we noted for non-payroll expenditures, the Board's Chief Fiscal Officer has the authority to perform all parts of the transaction cycle, including:

- **Authorization** by having signature authority on the Agency File Balancing Report sent to the IOC to approve payment;
- **Custody** by maintaining electronic and physical records and submitting expenditures for payment to the IOC;
- **Recordkeeping** by entering transactions and any adjustments within DoIT's Enterprise Resource Planning System (ERP) and maintaining the Board's internal accounting records; and
- **Reconciliation** by preparing reconciliations of the IOC's records to the Board's accounting records.

DoIT's ERP system has a built-in control requiring authorization by a second employee to move a non-payroll expenditure forward in the system. Other than this control, we did not note any additional compensating controls to mitigate this significant control weakness over the Board's expenditures, which totaled $3,628,354 for payroll expenditures and $467,988 for non-payroll expenditures, during the examination period.

This finding was first noted during the Board's compliance examination for the period ended June 30, 2007. Board management has been unsuccessful in implementing a corrective action plan to remedy these problems. The Board's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and funds

2025-002 **FINDING** Inadequate Segregation of Duties (Continued)

applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Board officials indicated the hiring of an assistant fiscal officer has not occurred due to competing operational priorities.

Failure to limit the ability of one person to have the authority to perform essentially all functions of a transaction increases the likelihood a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 2025-002, 2023-002, 2021-002, 2019-002, 2017-002, 2015-002, 2013-002, 11-2, 09-3, 07-2)

RECOMMENDATION

We recommend the Board implement procedures to limit one person from having the authority to perform all the functions associated with payroll and non-payroll expenditure transactions. Involving an existing staff person in the transaction cycle process could facilitate an appropriate segregation of duties without hiring an assistant fiscal officer or accountant.

BOARD RESPONSE

The Board agrees with the finding. In November 2025, the Board hired an Accountant to resolve the segregation of duties issues noted.

2025-003 **FINDING** Voucher Processing Weaknesses

The Illinois Educational Labor Relations Board (Board) did not timely submit its vouchers for payment to the Illinois Office of Comptroller (IOC) during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Board to determine whether certain key attributes were properly entered by the Board's staff into ERP. To determine the operating effectiveness of the Board's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's Enterprise Resource Planning (ERP) System based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object(s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

We then conducted an analysis of the Board's expenditures data for fiscal years 2024 and 2025 and noted the following:

- The Board did not timely approve 52 of 518 (10%) vouchers processed during the examination period, totaling $157,642. We noted these vouchers were approved between 31 and 261 days after receipt of a proper bill.

  The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Board to timely review each vendor's invoice and approve proper bills within 30 days after receipt.

  The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

- Of the seven travel vouchers tested, one expenditure (14%) totaling $425 was partially charged to the incorrect Statewide Accounting Management System (SAMS) Manual detail object code. A total of $64 was improperly charged to mileage reimbursements to employees (detail object code 1295) when it should have been charged to in-state travel, reimbursement to employees (detail object code 1291). No mileage was reported on the voucher.

  SAMS (Procedure 11.50.30) defines each of the State's major and detail object codes for expenditures.

2025-003 **FINDING** Voucher Processing Weaknesses (Continued)

Board officials indicated the late approvals were due to competing priorities and the incorrect SAMS code usage was due to clerical error.

Failure to timely process proper bills and errant use of detail object codes represent noncompliance with the Code and the SAMS Manual. (Finding Code No. 2025-003, 2023-005, 2021-005)

RECOMMENDATION

We recommend the Board approve proper bills within 30 days of receipt and improve controls to ensure expenditures are recorded accurately.

BOARD RESPONSE

The Board agrees with the finding.

2025-004 **FINDING** Personal Services Noncompliance

The Illinois Educational Labor Relations Board (Board) did not comply with certain requirements established by the Illinois Governmental Ethics Act (5 ILCS 420), the Civil Administrative Code of Illinois (20 ILCS 405), the African American Employment Plan Act (20 ILCS 30), and the State Employment Records Act (5 ILCS 410).

During testing, we noted the following noncompliance with regulations:

- The Board did not timely certify the names and mailing addresses of those individuals required to file a statement of economic interest for Fiscal Year 2024 and Fiscal Year 2025. For both years, the certification was made on February 6 (five days late).

  The Illinois Governmental Ethics Act (5 ILCS 420/4A-106) requires the chief administrative officer of any State agency in the executive, legislative, or judicial branch employing persons required to file statements of economic interest to annually, on or before February 1, certify to the Secretary of State the names and mailing addresses of those persons.

- The Board did not submit the required annual reports to the Department of Central Management Services (DCMS) or the Department of Human Rights containing all of its activities in implementing the State's African American, Hispanic, Asian-American, and Native American employment plans for Fiscal Year 2024.

  The Civil Administrative Code of Illinois (20 ILCS 405/405-125) requires the Board to report annually to DCMS and the Department of Human Rights, in a format prescribed by DCMS, all of the Board's activities in implementing the State Hispanic Employment Plan, the State Asian-American Employment Plan, and the Native American Employment Plan.

  The African American Employment Plan Act (20 ILCS 30/20(b)) requires the Board to report annually to DCMS and the Department of Human Rights, in a format prescribed by DCMS, all of the Board's activities in implementing the African American Employment Plan.

- The Board did not file the Fiscal Year 2023 and Fiscal Year 2024 Agency Workforce Report (Report) with the Secretary of State in a timely manner. The Fiscal Year 2023 Report was submitted on February 11, 2026 (772 days late). The Fiscal Year 2024 Report was also submitted on February 11, 2026 (406 days late).

  The State Employment Records Act (5 ILCS 410/20) requires the Board to file, as public information and by January 1 each year, a copy of all reports required by the State Employment Records Act with the Office of the Secretary of State.

2025-004 **FINDING** Personal Services Noncompliance (Continued)

Board officials indicated the noncompliance was due to management oversight and competing priorities.

Failure to timely certify the names and mailing addresses of those individuals required to file a statement of economic interest represents noncompliance with the Illinois Governmental Ethics Act. The non-submission of required employment plans hampers the State's ability to increase representation, foster diversity, and ensure equitable access to State government jobs. Filing untimely Agency Workforce Reports deters the Secretary of State from fulfilling the purpose of the State Employment Records Act, which is to provide information to help guide efforts to achieve a more diversified workforce. (Finding Code No. 2025-004, 2023-007)

RECOMMENDATION

We recommend the Board timely certify the names and mailing addresses of those individuals required to file a statement of economic interest, submit the required employment plan reports to DCMS and the Department of Human Rights, and timely file the Agency Workforce Reports each year with the Secretary of State as required by each of the statutes identified previously.

BOARD RESPONSE

The Board agrees with the finding.

2025-005 **FINDING** Weaknesses in Cybersecurity Programs and Practices

The Illinois Educational Labor Relations Board (Board) had not implemented adequate internal controls related to cybersecurity programs, practices, and did not fully comply with its intergovernmental agreement with the Department of Innovation and Technology (DoIT).

The Board is provided authority through legislative statute to protect the rights of educational employees wanting to organize and bargain collectively. To support these educational employees, the Board employs various methods, including but not limited to, certifying and clarifying bargaining units; investigating, hearing, and remedying unfair labor practices by educational employers and unions; and assisting parties engaged in mediation and arbitration. To assist the Board in meeting its statutory requirements, the Board maintains applications which contain confidential and/or personal information.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices.

During our examination, we noted the Board had not:

- Developed policies to address remote access, network security, encryption, or cybersecurity;
- Reviewed the System and Organization Control (SOC) reports issued for the examination periods on the DoIT's systems utilized by the Board; and
- Informed staff of revisions made to the DoIT's Enterprise Information Security Policy (Enterprise Policy) during the examination period as required by the intergovernmental agreement.

The National Institute of Standards and Technology (NIST) *Framework for Improving Critical Infrastructure Cybersecurity* and *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53) requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications and data.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the Board's resources.

The Board's intergovernmental agreement with the DoIT requires the Board to formally adopt the Enterprise Policy, ensure its staff complies with the Enterprise Policy, and inform staff of any updates made by the DoIT to the Enterprise Policy.

2025-005 **FINDING** Weaknesses in Cybersecurity Programs and Practices (Continued)

Board officials indicated it had insufficient resources and time since the previous examination to fully address the deficiencies noted in the prior examination. Board officials also indicated that documentation supporting the Board's review of SOC reports on the DoIT systems was unable to be located. Board officials were also unable to locate documentation evidencing employees were informed of Enterprise Policy revisions.

The lack of adequate cybersecurity programs and practices could lead to the Board's confidential or personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2025-005, 2023-006, 2021-004)

RECOMMENDATION

We recommend the Board:

- Develop policies to address remote access, network security, encryption and cybersecurity;

- Review (and maintain evidence of the review) the SOC reports on the DoIT's systems to determine:
  - if the controls employed by the DoIT are appropriate and functioning properly for the Board's needs,
  - and determine if the identified complimentary user entity controls are in place at the Board; and

- Comply with the intergovernmental agreement by monitoring DoIT's Enterprise Policy for updates and informing (and maintain evidence of informing) staff of changes.

BOARD RESPONSE

The Board agrees with the finding and will take corrective action to address the weaknesses noted.

2025-006 **FINDING** Disaster Recovery Planning Weaknesses

The Illinois Educational Labor Relations Board (Board) has not completed a Disaster Recovery Plan and has not performed recovery testing.

During our examination, we noted the Board did not create a Disaster Recovery Plan. Further, the Board did not conduct recovery testing at any point during the examination period.

The *Contingency Planning Guide for Federal Information Systems* (Special Publication 800-34) published by the National Institute of Standards and Technology (NIST) requires entities to have an updated and regularly tested disaster contingency plan to ensure the timely recovery of applications and data.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the Board's resources.

Board officials indicated the process of developing and testing a disaster recovery plan has commenced, with the first step being the creation of a Business Impact Analysis. The Analysis was prepared by the Department of Innovation and Technology in 2020. During the examination period, the Board was unable to progress further in the process due to competing priorities.

Without an adequately documented and tested disaster recovery plan, the Board cannot ensure its critical systems could be recovered within an acceptable period, and therefore minimize the impact associated with disaster. (Finding Code No. 2025-006, 2023-003, 2021-003)

RECOMMENDATION

We recommend the Board create a Disaster Recovery Plan and perform recovery testing, at least annually.

BOARD RESPONSE

The Board agrees with the finding. The Board will work to create a Disaster Recovery Plan and perform recovery testing annually.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS
PRIOR FINDINGS NOT REPEATED
FOR THE TWO YEARS ENDED JUNE 30, 2025

A. **FINDING** Insufficient Controls Over Equipment

During the prior examination, the Illinois Educational Labor Relations Board (Board) did not maintain sufficient controls over its equipment. We noted obsolete equipment that had not been reported to the Department of Central Management Services (DCMS) and an item of equipment that had not been located in over two years that was still on the Board's property control records.

During the current examination, the Board reported the obsolete equipment to DCMS and it was transferred in early Fiscal Year 2026. The unlocated equipment item was removed from the Board's property control records. No new exceptions were noted. (Finding Code No. 2023-004, 2021-001, 2019-001, 2017-001, 2015-003, 2013-003)

B. **FINDING** Noncompliance with the Illinois Educational Labor Relations Act

During the prior examination, the Board did not fully comply with requirements surrounding the hearing process for exclusive bargaining representative unit determinations. Specifically, the Board did not issue a representation decision within 120 days after the majority interest representation petition was filed.

During the current examination, our sample testing did not identify any representation hearings where the bargaining representative unit determination exceeded the extended date to certify the bargaining representative unit. (Finding Code No. 2023-008)