

**STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION**

**COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2015**

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
 COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2015

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STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015

**AGENCY OFFICIALS**

|                    |   |
|--------------------|---|
| Chairman           | Garrett P. Fitzgerald (3/10/13 - 3/9/15)<br>Fredrick H. Bates (3/10/15 - Present)   |
| Commissioner       | Anita M. Cummings (3/12/12 - Present)   |
| Commissioner       | Susan Moylan Krey (10/28/11 - Present)  |
| Commissioner       | Vacant (7/1/13 - 8/1/13)<br>Velisha Haddox (8/2/13 - 9/2/13)<br>Vacant (9/3/13 - 10/10/13)<br>Casey Urlacher (10/11/13 - Present)   |
| Commissioner       | Vacant (7/1/13 - 8/1/13)<br>James Anderson (8/2/13 - 1/14/15)<br>Vacant (1/15/15 - 3/9/15)<br>Garrett P. Fitzgerald (3/10/15 - 5/9/15)<br>Vacant (5/10/15 - 9/13/15)<br>William Schroeder (9/14/15 - Present) |
| Executive Director | Daniel Stralka  |
| Assistant Director | Andrew Barris   |

Commission offices are located at:

607 East Adams Street, Suite 801  
Springfield, IL 62701

160 North LaSalle, Suite S-901  
Chicago, IL 60601



**Daniel Stralka**  
**EXECUTIVE DIRECTOR**

**State of Illinois**  
**CIVIL SERVICE COMMISSION**  
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**Fredrick H. Bates**  
**CHAIRMAN**

**COMMISSIONERS**  
**Anita M. Cummings**  
**Susan Moylan Krey**  
**William A. Schroeder**  
**Casey Urlacher**

November 9, 2015

Honorable William G. Holland  
Auditor General  
740 East Ash Street  
Springfield, IL 62703

Auditor General Holland:

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 Illinois Civil Service Commission (Commission). 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 Commission's compliance with the following assertions during the two-year period ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, the Commission has materially complied with the assertions below.

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

Yours truly,

Illinois Civil Service Commission

A handwritten signature in black ink, appearing to read "Daniel Stralka", written over a horizontal line.

Daniel Stralka, Executive Director

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

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

**SUMMARY OF FINDINGS**

| <u>Number of</u>                                     | <u>Current</u><br><u>Report</u> | <u>Prior</u><br><u>Report</u> |
|--|---------------------------------|-------------------------------|
| Findings   | 2                               | 0                             |
| Repeated findings                                    | 0                               | 0                             |
| Prior recommendations implemented<br>or not repeated | 0                               | 0                             |

**SCHEDULE OF FINDINGS**

| <u>Item No.</u>             | <u>Page</u> | <u>Description</u>  | <u>Finding Type</u>                      |
|-----------------------------|-------------|---|--|
| FINDINGS (STATE COMPLIANCE) |             |   |  |
| 2015-001                    | 7           | Inadequate segregation of duties                                | Significant Deficiency and Noncompliance |
| 2015-002                    | 10          | Noncompliance with the Fiscal Control and Internal Auditing Act | Significant Deficiency and Noncompliance |

**EXIT CONFERENCE**

The Civil Service Commission waived an exit conference in correspondence dated November 9, 2015.

Responses to our recommendations were provided by Dan Stralka in correspondence dated November 9, 2015.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

Compliance

We have examined the State of Illinois, Civil Service Commission's compliance with the 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, 2015. The management of the State of Illinois, Civil Service Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Civil Service Commission's compliance based on our examination.

- A. The State of Illinois, Civil Service Commission 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 State of Illinois, Civil Service Commission 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 State of Illinois, Civil Service Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

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 as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Civil Service Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a

reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Civil Service Commission's compliance with specified requirements.

In our opinion, the State of Illinois, Civil Service Commission complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2015-001 and 2015-002.

### **Internal Control**

Management of the State of Illinois, Civil Service Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Civil Service Commission's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Civil Service Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Civil Service Commission's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2015-001 and 2015-002, 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.

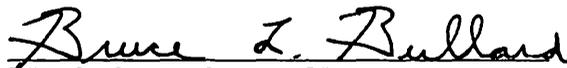
The State of Illinois, Civil Service Commission's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Civil Service Commission's responses and, accordingly, we express no opinion on the responses.

**Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2015 and June 30, 2014 in Schedules 1 through 6 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 6. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 5 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, and the Illinois Civil Service Commission and is not intended to be and should not be used by anyone other than these specified parties.



BRUCE L. BULLARD, CPA

Director of Financial and Compliance Audits

Springfield, Illinois

November 9, 2015

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-001.    **FINDING**    (Inadequate segregation of duties)

The Illinois Civil Service Commission (Commission) did not properly segregate duties within Commission operations.

During testing, the auditors noted the following:

- Five of six (83%) payroll vouchers tested were prepared and approved by the same individual.
- Twenty-one of 40 (53%) lump sum vouchers tested were both received and approved for payment by the same individual.
- The Executive Director has authority to initiate and approve transactions within the accounting software, maintains the accounting records, and performs the monthly expenditure reconciliations.
- The Executive Director has responsibility for the custody of assets, maintains the property control records, and is responsible for taking the physical inventory.

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

In addition, good business practices require the Commission to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets, prevent improper expenditures, ensure the accuracy and reliability of accounting data and promote operational efficiency. Adequate segregation of duties would ensure the responsibility for recordkeeping and custody be separated to safeguard against waste, loss, unauthorized use, and misappropriation.

Commission management stated the lack of segregation of duties was due to the departure of the Fiscal Officer on January 31, 2014.

The lack of adequate segregation of duties 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. 2015-001)

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-001. **FINDING** (Inadequate segregation of duties)-Continued

**RECOMMENDATION**

We recommend the Commission allocate sufficient personnel in order to maintain effective internal control over the authorization, custody and record keeping duties regarding personal services, expenditure control, and State property.

**COMMISSION RESPONSE**

The Commission agrees with the Recommendation. However, it must be pointed out that it is not a matter of allocating sufficient personnel as it is in having all funded positions filled.

Prior to January 31, 2014 the general lump sum voucher procedure was for the Fiscal Officer to prepare the voucher and sign off on it as Receiving Officer. The Executive Director would then sign off as Head of Unit or Authorized Agent, and then affix the signature of the Chairman as Agency Head. (Please note that the Executive Director also can be and has been considered the Agency Head in the past for vouchering purposes.) Travel vouchers were treated in a slightly different manner, but always with at least two different signatures on the voucher.

With the departure of the Fiscal Officer on January 31, 2014 the Executive Director assumed almost all of his responsibilities until (and if) a replacement was hired. The new temporary procedure was then for the Executive Director to sign off as Receiving Officer as well as sign the vouchers as described above. Upon appointment of a new Fiscal Officer, it is anticipated that lump sum voucher processing will return to the manner first described. While not ideal, it is hoped that this is only a temporary measure until a new Fiscal Officer is appointed. In addition, the Commission is unaware of any improper, unwarranted or excessive payments made with respect to any vouchers during this period.

The payroll vouchering process was very similar. Prior to January 31, 2014 the general payroll voucher procedure was for the Fiscal Officer to prepare the payroll voucher and sign off on it as Head of Unit or Authorized Agent. The Executive Director would then affix the signature of the Chairman as Agency Head.

With the departure of the Fiscal Officer on January 31, 2014 the Executive Director assumed almost all of his responsibilities until (and if) a replacement was hired. The new temporary procedure was then for the Executive Director to sign off as Head of Unit or Authorized Agent as well as affix the signature of the Chairman as Agency Head. Upon appointment of a new Fiscal Officer, it is anticipated that payroll voucher processing will return to the manner first described.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-001.     **FINDING**     (Inadequate segregation of duties)-Continued

In addition, the Commission is unaware of any improper, unwarranted or excessive payments made with respect to any payroll vouchers during this temporary period.

It must be noted that the Fiscal Officer has traditionally had signature authority to sign the Chairman's signature as Agency Head for payroll vouchering purposes. The Commission essentially has a two-day window to print, review, sign, and deliver payroll vouchers. Over the past 10 years, there has often been times the Executive Director was not physically present in Springfield to sign the payroll voucher during this window. In those instances, the Fiscal Officer would sign off as Head of Unit or Authorized Agent as well as affix the signature of the Chairman as Agency Head.

In addition, all signatories had the necessary signature authority for all these vouchers.

It is also noteworthy that since the beginning of the calendar year, there have been warnings to all State agencies – including the Commission – to prepare for budget cuts up to 20%. The Commission simply would not be able to meet such a dire scenario and fill its four funded positions. That scenario made us leery of filling the position. Even after the resolution of the FY15 budget crisis, the lack of a FY16 appropriation has left the Commission with a great deal of uncertainty whether funds will be available in the future to afford to fill its four funded positions. The plan had been to proceed with filling the position upon approval of a FY16 appropriation. Since it is becoming evident that the comfort of a FY16 appropriation appears distant, the Commission has recently taken steps with both Central Management Services and the Governor's Office of Management and Budget to restructure its four funded positions and proceed to fill the vacant fourth position. Upon completion of this restructuring, an adequate segregation of duties will return.

Finally, please be advised that the Executive Secretary has participated in the physical inventory process and assisted in maintaining the property control records.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2015

2015-002.     **FINDING**     (Noncompliance with the Fiscal Control and Internal Auditing Act)

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

The Commission did not perform an evaluation of internal controls or prepare and file its FCIAA certification with the Office of the Auditor General during Fiscal Year 2014 and Fiscal Year 2015.

The FCIAA (30 ILCS 10/3003) requires the chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1<sup>st</sup> of each year.

Commission management stated evaluations of internal controls were not prepared due to the departure of the Fiscal Officer on January 31, 2014 and competing priorities among remaining staff.

Timely evaluations of internal controls are necessary to determine whether existing controls are adequate to prevent or detect potential risks. (Finding Code No. 2015-002)

**RECOMMENDATION**

We recommend the Commission perform timely evaluations of its systems of internal fiscal and administrative controls and timely file annual certifications regarding the evaluation with the Office of the Auditor General as required by the FCIAA.

**COMMISSION RESPONSE**

The Commission agrees with this recommendation. When our dedicated Fiscal Officer left the Commission on January 31, 2014 an EPAR was prepared and approval was sought to fill the position. Approval to fill never came from Central Management Services or the Governor's Office. Of course, what was not known at that time is approval would never come. The Executive Director had assumed most of the fiscal duties and planned to use the completion of the FCIAA as a training tool for the replacement Fiscal Officer. The FCIAA deadline passed without a replacement Fiscal Officer, but the Commission was under the false hope that one would be approved at any time. So it was the failure to get approval to appoint a new Fiscal Officer that was the primary factor in the FCIAA not being timely filed.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**STATUS OF MANAGEMENT AUDIT OF EXEMPTIONS  
 GRANTED BY THE CIVIL SERVICE COMMISSION**  
 For the Two Years Ended June 30, 2015

**Exemptions Granted by the Civil Service Commission**

House Resolution Number 140 directed the Auditor General to conduct an audit of exemptions granted by the Civil Service Commission pursuant to its authority under item (3) of subsection (d) of Section 4 of the Personnel Code. The audit released in June 2010 contained six recommendations. This is the third follow-up completed by the Office of the Auditor General. We reviewed the outstanding recommendation from the previous follow-up. The Summary of Recommendation Status chart (Exhibit 1) shows that the Commission has not yet implemented the remaining recommendation.

| Exhibit 1<br><b>SUMMARY OF RECOMMENDATIONS</b> |                     |           |          |
|--|---------------------|-----------|----------|
| <b>Recommendations</b>                         | <b>Implemented?</b> |           |          |
|  | Yes                 | Partially | No       |
| Monitoring Approved Positions                  |                     |           | X        |
| <b>Total</b>                                   | <b>0</b>            | <b>0</b>  | <b>1</b> |

The following contains a brief synopsis of the outstanding recommendation from the audit and the status of the recommendation.

**Recommendation 3 – Monitoring Approved Positions**

**Synopsis of Finding:**

Once a position is approved for exempt status, neither the Commission nor CMS monitors the exempt position to ensure that the duties being performed match the job description. As specified in statute, the Commission approves positions for exemption based on whether the positions involve either principal administrative responsibility for the determination of policy or principal administrative responsibility for the way in which policies are carried out. Job descriptions could be tailored to meet this broad definition.

When asked, Commission officials stated that they are unable to monitor the actual duties due to a lack of manpower. The Commission employs only four full time staff – an Executive Director, an Assistant Executive Director, a fiscal officer, and an administrative/clerical staff person. CMS officials also stated that they do not monitor the duties being performed in the exempt positions.

While not specifically required by statute or the administrative rules, monitoring positions would help ensure that the duties performed match the job descriptions and are being used as presented at the time of approval. Monitoring could include periodically sampling positions identified by the Commission. These positions could include, for example, ones where the Commission had questions during the approval process about the duties being performed.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**STATUS OF MANAGEMENT AUDIT OF EXEMPTIONS  
GRANTED BY THE CIVIL SERVICE COMMISSION**  
For the Two Years Ended June 30, 2015

**Recommendation 3 – Monitoring Approved Positions (Continued)**

**Recommendation:**

*The Civil Service Commission should work with CMS to monitor exempt positions to ensure that duties being performed match the job description and are being used as presented at the time of approval.*

**Status:**

Not Implemented - Commission Officials stated that issues arose with regard to working with the Department of Central Management Services to implement this recommendation so the Commission began to plan its own formal monitoring process shortly before the fiscal officer left on January 31, 2014. This formal program was tabled at that time due to the lack of manpower since the fiscal officer remains vacant. However, as pointed out during the last audit, the Commission does maintain an informal system of monitoring these positions.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Schedule of Changes in State Property
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Lapse Period Spending
  
- Analysis of Operations (Not Examined):
  - Agency Functions and Planning Program (Not Examined)
  - Average Number of Employees (Not Examined)
  - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 6. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

|  | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through 6/30/15 | Lapse Period                     |                       | Balances<br>Lapsed |
|--|--|---------------------------------|----------------------------------|-----------------------|--------------------|
|  |  |                                 | Expenditures<br>7/01 - 8/31/2015 | Total<br>Expenditures |                    |
| <b>General Revenue Fund - 001</b>      |  |                                 |                                  |                       |                    |
| Personal Services                      | \$ 248,700                                 | \$ 211,416                      | \$ 9,192                         | \$ 220,608            | \$ 28,092          |
| State Contributions to Social Security | 19,600                                     | 15,448                          | 673                              | 16,121                | 3,479              |
| Lump Sum for Operational Expenses      | 110,700                                    | 66,539                          | 9,252                            | 75,791                | 34,909             |
| <b>Total Fiscal Year 2015</b>          | <b>\$ 379,000</b>                          | <b>\$ 293,403</b>               | <b>\$ 19,117</b>                 | <b>\$ 312,520</b>     | <b>\$ 66,480</b>   |

Note: Appropriations, expenditures, and lapsed balances were obtained from Commission records and have been reconciled to the records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

|  | Appropriations<br>(Net After<br>Transfers) | Expenditures<br>Through 6/30/14 | Lapse Period                     |                       | Balances<br>Lapsed |
|--|--|---------------------------------|----------------------------------|-----------------------|--------------------|
|  |  |                                 | Expenditures<br>7/01 - 8/31/2014 | Total<br>Expenditures |                    |
| <b>General Revenue Fund - 001</b>      |  |                                 |                                  |                       |                    |
| Personal Services                      | \$ 248,700                                 | \$ 212,486                      | \$ 9,192                         | \$ 221,678            | \$ 27,022          |
| State Contributions to Social Security | 19,600                                     | 15,383                          | 672                              | 16,055                | 3,545              |
| Lump Sum for Operational Expenses      | <u>110,700</u>                             | <u>94,594</u>                   | <u>5,542</u>                     | <u>100,136</u>        | <u>10,564</u>      |
| Total Fiscal Year 2014                 | <u>\$ 379,000</u>                          | <u>\$ 322,463</u>               | <u>\$ 15,406</u>                 | <u>\$ 337,869</u>     | <u>\$ 41,131</u>   |

Note: Appropriations, expenditures, and lapsed balances were obtained from Commission records and have been reconciled to the records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

|   | FISCAL YEAR  |              |                              |
|---|--------------|--------------|------------------------------|
|   | 2015         | 2014         | 2013                         |
|   | P.A. 98-0679 | P.A. 98-0064 | P.A. 97-0727<br>P.A. 98-0001 |
| <b>GENERAL REVENUE FUND - 001</b>             |              |              |                              |
| Appropriations (Net After Transfers)          | \$ 379,000   | \$ 379,000   | \$ 378,500                   |
| Expenditures                                  |              |              |                              |
| Personal Services                             | \$ 220,608   | \$ 221,678   | \$ 248,700                   |
| State Contributions to Social Security        | 16,121       | 16,055       | 18,336                       |
| Lump Sum for Operational Expenses             | 75,791       | 100,136      | 109,280                      |
| Total Expenditures                            | \$ 312,520   | \$ 337,869   | \$ 376,316                   |
| Lapsed Balances                               | \$ 66,480    | \$ 41,131    | \$ 2,184                     |
| <b>STATE OFFICERS' SALARIES<sup>(1)</sup></b> |              |              |                              |
|   | P.A. 98-0679 | P.A. 98-0064 | P.A. 97-0726                 |
| <b>GENERAL REVENUE FUND - 001</b>             |              |              |                              |
| Appropriations                                | \$ 131,800   | \$ 131,800   | \$ 131,800                   |
| Expenditures                                  |              |              |                              |
| Chairman                                      | \$ 35,477    | \$ 30,404    | \$ 25,843                    |
| Commission Members                            | 90,730       | 92,157       | 92,840                       |
| Total Expenditures                            | \$ 126,207   | \$ 122,561   | \$ 118,683                   |
| Lapsed Balances                               | \$ 5,593     | \$ 9,239     | \$ 13,117                    |

<sup>(1)</sup>Note: State Officers' salaries are paid from the appropriation from the Office of the Comptroller.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2015

Schedule 4

|                          | <u>Equipment</u> |
|--------------------------|------------------|
| Balance at July 1, 2013  | \$ 45,527        |
| Additions                | 420              |
| Deletions                | 13,806           |
| Net Transfers            | <u>-</u>         |
| Balance at June 30, 2014 | <u>\$ 32,141</u> |
| <br>                     |                  |
| Balance at July 1, 2014  | \$ 32,141        |
| Additions                | -                |
| Deletions                | -                |
| Net Transfers            | <u>-</u>         |
| Balance at June 30, 2015 | <u>\$ 32,141</u> |

Note: This schedule was prepared from the Agency Report of State Property Quarterly Reports and reconciled to the Commission's records.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2015

The analysis of significant variances in total expenditures by fund exceeding \$1,000 and 20% between fiscal years as presented in the “Comparative Schedule of Appropriations, Expenditures and Lapsed Balances, Schedule 3” is detailed below:

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014**

**General Revenue Fund - 001**

For Fiscal Year 2014, the first two payroll expenditures were paid from the Lump Sum for Operational Expenses appropriation. This was a one-time occurrence that totaled \$22,219. No payroll expenditures were paid from the Lump Sum for Operational Expenses appropriation during Fiscal Year 2015.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013**

There were no significant variances in expenditures between Fiscal Years 2014 and 2013.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2015

The analysis of significant lapse period spending exceeding \$1,000 and 20% in Fiscal Years 2014 and 2015 as reported in the “Schedule of Appropriations, Expenditures and Lapsed Balances, Schedules 1 and 2” is detailed below:

**FISCAL YEAR 2015**

There were no significant expenditures made during the Fiscal Year 2015 lapse period.

**FISCAL YEAR 2014**

There were no significant expenditures made during the Fiscal Year 2014 lapse period.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)**  
For the Two Fiscal Years Ended June 30, 2015

FUNCTIONS

The Civil Service Commission (Commission) is a 5-member body appointed by the Governor with the advice of the Senate established by the Personnel Code. The Commission is an integral part of the State of Illinois system of personnel administration based on merit principles and scientific method. The Commission's specific duties and powers are set forth by the Personnel Code (20 ILCS 415/10).

The Commission's main responsibility is to hear and determine employee appeals of discharges, suspensions, transfers, allocations, layoffs and demotions. In addition, the Commission approves exemptions from Jurisdiction B of the Personnel Code for those positions which, in the judgment of the Commission, involve either principal administrative responsibility for the determination of policy or the way in which policies are implemented. The Commission also approves or disapproves proposed additions or amendments to the Personnel Rules or position classification plan. The Commission has the authority to direct compliance in writing with the requirements of the Personnel Code or Rules when a violation is found.

PLANNING PROGRAM

The Commission has established a five-year plan. The Executive Director of the Commission monitors the plan on an on-going basis and reports to Commission members on a monthly basis.

Included in the current five-year plan are goals that have been developed in order to achieve the objective stated in the Commission's Mission Statement. The Commission's current long-range goals were established in Fiscal Year 2010 and are in the process of being updated. The long-range goals generally address two areas:

- Technology – The Commission will continue to expand its use of technology with the introduction of its website. The introduction of updated Rules of Practice will provide opportunities for agreeable parties to conduct more preliminary hearing activities electronically.
- Procedures – The Commission will develop procedure manuals for the most common activities to institutionalize Commission practices.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)**  
 For the Two Years Ended June 30,

The following table, prepared from the Civil Service Commission's records, presents the average number of employees and average number of commissioners for the Fiscal Years ended June 30,

|                                   | Fiscal Year  |              |              |
|-----------------------------------|--------------|--------------|--------------|
|                                   | 2015         | 2014         | 2013         |
| Executive Director                | 1            | 1            | 1            |
| Assistant Executive Director      | 1            | 1            | 1            |
| Fiscal Officer                    | 0            | 1            | 1            |
| Administrative and Clerical Staff | 1            | 1            | 1            |
| Total Average Full-Time Employees | <u>3</u>     | <u>4</u>     | <u>4</u>     |
| <br>Commissioners                 | <br><u>5</u> | <br><u>5</u> | <br><u>4</u> |

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
 For the Years Ended June 30,

**DECISIONS OF THE COMMISSION IN APPEALS**

|   | Fiscal Year |             |             |
|---|-------------|-------------|-------------|
|   | <u>2015</u> | <u>2014</u> | <u>2013</u> |
| Actions by the Commission                                     |             |             |             |
| Appeals granted:  |             |             |             |
| Employees reinstated with suspension                          | 7           | 8           | 1           |
| Employees reinstated with no suspension                       | -           | 3           | 3           |
| Layoff appeal granted   | -           | -           | -           |
| Rule violation appeal granted                                 | -           | 1           | 1           |
| Declaratory ruling granted                                    | -           | -           | 1           |
| Allocation appeal granted                                     | -           | -           | 2           |
| Suspension appeal granted                                     | 2           | 2           | 1           |
| Totals  | <u>9</u>    | <u>14</u>   | <u>9</u>    |
| Appeals denied:   |             |             |             |
| Discharge appeal denied                                       | 8           | 2           | 8           |
| Position allocation denied                                    | -           | -           | -           |
| Layoff appeal denied  | -           | 2           | -           |
| Geographic transfer appeal denied                             | -           | -           | -           |
| Suspension appeal denied                                      | -           | 3           | -           |
| Rule violation appeal denied                                  | 4           | 3           | 4           |
| Declaratory ruling  | 1           | -           | -           |
| Totals  | <u>13</u>   | <u>10</u>   | <u>12</u>   |
| Total substantive actions by the Commission                   | <u>22</u>   | <u>24</u>   | <u>21</u>   |
| Appeals Dismissed with no Decision on the Merits              |             |             |             |
| Discharges  | 21          | 16          | 17          |
| Demotions   | -           | -           | 1           |
| Position allocations  | 1           | -           | -           |
| Layoff appeals  | -           | 1           | 1           |
| Geographical transfers  | -           | -           | 1           |
| Suspensions   | 5           | 6           | 3           |
| Rule violations   | -           | 3           | -           |
| Totals  | <u>27</u>   | <u>26</u>   | <u>23</u>   |
| Appeals Pending at the end of the Fiscal Year                 | <u>28</u>   | <u>24</u>   | <u>25</u>   |
| Total Appeals Closed or Pending at the End of the Fiscal Year | <u>77</u>   | <u>74</u>   | <u>69</u>   |

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
 For the Years Ended June 30,

**TECHNICAL ACTIONS BY THE COMMISSION**

|                               | Fiscal Year |             |             |
|-------------------------------|-------------|-------------|-------------|
|                               | <u>2015</u> | <u>2014</u> | <u>2013</u> |
| Class Specifications          |             |             |             |
| Revisions Not Approved        | -           | 1           | -           |
| New Classes Approved          | 31          | 10          | 8           |
| Revised Classes Approved      | 87          | 15          | 16          |
| Abolished Classes Approved    | 4           | -           | 4           |
| Totals                        | <u>122</u>  | <u>26</u>   | <u>28</u>   |
| 4d(3) Exemptions              |             |             |             |
| Exemption Requests Granted    | 27          | 39          | 55          |
| Exemption Requests Denied     | 3           | 2           | 7           |
| Exemptions Rescinded          | 5           | 6           | 19          |
| Exemption Rescissions Denied  | 2           | 22          | 35          |
| Exemption Requests Withdrawn  | 9           | 20          | 13          |
| Exemption Positions Abolished | 2           | 9           | 3           |
| Totals                        | <u>48</u>   | <u>98</u>   | <u>132</u>  |
| Total Technical Actions       | <u>170</u>  | <u>124</u>  | <u>160</u>  |