



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CIVIL SERVICE COMMISSION

Compliance Examination
 For the Two Years Ended June 30, 2019

Release Date: April 28, 2020

FINDINGS THIS AUDIT: 1	New	Repeat	Total	AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2015		19-01	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 1							

SYNOPSIS

- (19-01) The Commission failed to timely file its annual Fiscal Control and Internal Auditing Act certifications.

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.

**CIVIL SERVICE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

EXPENDITURE STATISTICS	2019	2018	2017
Total Expenditures.....	\$ 439,483	\$ 527,096	\$ 381,499
OPERATIONS TOTAL.....	\$ 439,483	\$ 527,096	\$ 381,499
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	331,192	290,627	332,102
Other Payroll Costs (FICA, Retirement).....	24,407	21,350	24,466
All Other Operating Expenditures.....	83,884	215,119	24,931
Total Receipts.....	\$ -	\$ -	\$ 275
Average Number of Employees.....	4	4	4

EXECUTIVE DIRECTOR
During Examination Period: Mr. Daniel Stralka (through 7/31/19); Vacant (8/1/19 - 9/15/19); and Mr. Thomas Klein (effective 9/16/19)
Currently: Mr. Thomas Klein

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**UNTIMELY FILING OF THE ANNUAL FISCAL
CONTROL AND INTERNAL AUDITING ACT
CERTIFICATIONS**

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

**Certifications were filed between 37
and 114 days late**

During testing, we noted the Commission failed to timely prepare and file its annual internal control certifications with the Office of the Auditor General for Fiscal Years 2018 and 2019. The certification for Fiscal Year 2018 was filed 37 days late, while the certification for Fiscal Year 2019 was filed 114 days late. (Finding 1, page 9)

We recommended the Commission perform evaluations of its systems of internal fiscal and administrative controls and file annual certifications regarding the evaluation in a timely manner with the Office of the Auditor General.

Commission officials agreed

The Commission agreed with the finding and stated they have implemented a system to provide reminders of all known required reports.

ACCOUNTANT'S OPINION

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