

**STATE OF ILLINOIS
CIVIL SERVICE COMMISSION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
 CIVIL SERVICE COMMISSION
 STATE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2019

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STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

COMMISSION OFFICIALS

Chair of the Commission	Mr. Timothy Sickmeyer
Executive Director (09/16/19 – Present)	Mr. Thomas Klein
Executive Director (08/01/19 – 09/15/19)	Vacant
Executive Director (07/01/17 – 07/31/19)	Mr. Daniel Stralka
Assistant Director	Mr. Andrew Barris

GOVERNING BOARD MEMBERS¹

Commissioner (04/19/19 – Present)	Ms. Vivian Robinson
Commissioner (01/29/19 – 04/18/19)	Vacant
Commissioner (10/12/17 – 01/28/19)	Ms. Jane Ryan
Commissioner (07/01/17– 10/11/17)	Vacant
Commissioner	Mr. Timothy Sickmeyer
Commissioner	Mr. G.A. Finch
Commissioner	Mr. David Luechtefeld
Commissioner (02/22/20 – Present)	Vacant
Commissioner (07/01/17 – 02/21/20)	Mr. Casey Urlacher

COMMISSION OFFICE

The Commission's primary administrative office is located at:

607 East Adams Street, Suite 801
Springfield, Illinois 62701

¹The Personnel Code (20 ILCS 415/7a) states the Commission has five members.



Thomas H. Klein
EXECUTIVE DIRECTOR

State of Illinois
CIVIL SERVICE COMMISSION
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Springfield, IL 62701
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Timothy D. Sickmeyer
CHAIRMAN

COMMISSIONERS
G.A. Finch
David Luechtefeld
Vivian Robinson

MANAGEMENT ASSERTION LETTER

3/30/2020

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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 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 specified requirements during the two-year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the Commission has materially complied with the specified requirements listed 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,

Civil Service Commission

SIGNED ORIGINAL ON FILE

Executive Director, Thomas Klein

SIGNED ORIGINAL ON FILE

Assistant Director, Andrew Barris

STATE OF ILLINOIS
 CIVIL SERVICE COMMISSION
 STATE COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2019

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	1	1
Repeated Findings	1	1
Prior Recommendations Implemented or Not Repeated	0	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-001	9	2017	Untimely Filing of the Annual Fiscal Control and Internal Auditing Act Certifications	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Agency waived an exit conference in a correspondence from Mr. Thomas Klein, Executive Director, on March 23, 2020. The response to the recommendation was provided by Mr. Klein, in a correspondence dated March 30, 2020.

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Office of the Auditor General
Frank J. Mautino

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Civil Service Commission

Compliance

We have examined compliance by the State of Illinois, Civil Service Commission (Commission) 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, 2019. Management of the Commission is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Commission's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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.

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 Commission complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Commission 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.

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

In our opinion, the Commission complied with the specified requirements during the two years ended June 30, 2019, 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 item 2019-001.

The Commission's response to the compliance finding identified in our examination is described in the accompanying Schedule of Findings. The Commission's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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.

Internal Control Over Compliance

Management of the Commission 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 Commission's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Commission's compliance with the specified requirements and to test and report on the Commission's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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* 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* 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. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2019-001, that we consider to be a significant deficiency.

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

The Commission's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Commission's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Commission's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Commission management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
March 30, 2020

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2019

2019-001. **FINDING** (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).

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.

The Act (30 ILCS 10/3003) requires the Commission's Executive Director to conduct an annual evaluation of its systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1st.

Commission officials stated the certifications were not filed timely due to staff error.

Failure to perform timely evaluations of the Commission's internal controls could result in failing to identify a deterioration in the Commission's internal controls and represents noncompliance with the Act. (Finding Code No. 2019-001, 2017-001, 2015-002)

RECOMMENDATION

We recommend 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 RESPONSE

The Commission agrees with the finding. The Commission has implemented a system to provide reminders of all known required reports, including the Annual Fiscal Control and Internal Audit Act Certifications.

STATE OF ILLINOIS
 CIVIL SERVICE COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2019

Sixteen Months Ended October 31, 2019

Public Act 100-0586 FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Expenditures Through June 30	Expenditures July 1 to October 31		
	\$ 446,200	\$ 406,791	\$ 32,692	\$ 439,483	\$ 6,717
	<u>\$ 446,200</u>	<u>\$ 406,791</u>	<u>\$ 32,692</u>	<u>\$ 439,483</u>	<u>\$ 6,717</u>
General Revenue Fund - 0001	<u>\$ 446,200</u>	<u>\$ 406,791</u>	<u>\$ 32,692</u>	<u>\$ 439,483</u>	<u>\$ 6,717</u>
Operational Expenses	\$ 446,200	\$ 406,791	\$ 32,692	\$ 439,483	\$ 6,717
Total - Fund 0001	<u>\$ 446,200</u>	<u>\$ 406,791</u>	<u>\$ 32,692</u>	<u>\$ 439,483</u>	<u>\$ 6,717</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 446,200</u>	<u>\$ 406,791</u>	<u>\$ 32,692</u>	<u>\$ 439,483</u>	<u>\$ 6,717</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2019, and have been reconciled to Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission 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 2018

Sixteen Months Ended October 31, 2018

Public Acts 100-0021 and 100-0586 FISCAL YEAR 2018	Expenditure Authority (Net of Transfers)	Lapse Period Expenditures		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Through June 30	July 1 to October 31		
	\$ 416,900	\$ 395,577	\$ 14,771	\$ 410,348	\$ 6,552
Operational Expenses	\$ 140,000	\$ 6,933	\$ 109,815	\$ 116,748	\$ 23,252
Ordinary and Contingent Expenses	\$ 556,900	\$ 402,510	\$ 124,586	\$ 527,096	\$ 29,804
Total - Fund 0001					
General Revenue Fund - 0001					
	\$ 556,900	\$ 402,510	\$ 124,586	\$ 527,096	\$ 29,804
GRAND TOTAL - ALL FUNDS					

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2018, and have been reconciled to Commission records.

Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Commission to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report includes information from Commission management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Commission to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	Fiscal Year		
	2019	2018	2017
	P.A. 100-0586	P.A. 100-0021 P.A. 100-0586	P.A. 99-0524 P.A. 100-0021 Court-Ordered Expenditures
<u>General Revenue Fund - 0001</u>			
Appropriations (Net of Transfers)	\$ 446,200	\$ 556,900	
Expenditures			
Personal Services	\$ -	\$ -	\$ 356,568
Operational Expenses	439,483	410,348	-
Ordinary & Contingent Expenses	-	116,748	-
Total Expenditures	\$ 439,483	\$ 527,096	\$ 356,568
Lapsed Balances	\$ 6,717	\$ 29,804	
<u>Budget Stabilization Fund - 0686</u>			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 25,000
Expenditures	-	-	-
Ordinary & Contingent Expenses	\$ -	\$ -	\$ 24,931
Lapsed Balances	\$ -	\$ -	\$ 69
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (Net of Transfers)	\$ 446,200	\$ 556,900	\$ 25,000
Total Expenditures	439,483	527,096	381,499
Lapsed Balances	\$ 6,717	\$ 29,804	\$ 69
<u>STATE OFFICERS' SALARIES</u>			
<u>General Revenue Fund - 0001 (State Comptroller)</u>			
Appropriations	\$ 131,800	\$ 131,800	
Expenditures			
Chair	\$ 30,404	\$ 30,404	\$ 22,317
Commission Members	\$ 95,626	\$ 94,239	\$ 96,658
Total Expenditures	\$ 126,030	\$ 124,643	\$ 118,975
Lapsed Balances	\$ 5,770	\$ 7,157	

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2019, and October 31, 2018, and have been reconciled to Commission records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.
- Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Commission to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report includes information from Commission management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Commission to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
 CIVIL SERVICE COMMISSION
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 4,733
Additions	-
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2018	<u><u>\$ 4,733</u></u>
Balance at July 1, 2018	\$ 4,733
Additions	-
Deletions	3,598
Net Transfers	<u>-</u>
Balance at June 30, 2019	<u><u>\$ 1,135</u></u>

Note: This schedule was prepared from the Commission's quarterly *Agency Report of State Property* reports submitted to the Office of the State Comptroller, which were reconciled to the Commission's records.

STATE OF ILLINOIS
 CIVIL SERVICE COMMISSION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
 REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>GENERAL REVENUE FUND - 0001</u>			
Reimbursement for Jury Duty/Recoveries	\$ -	\$ -	\$ 275
Total Cash Receipts per Commission Records	<u>-</u>	<u>-</u>	<u>275</u>
Less - In Transit at End of Year	-	-	-
Add - In Transit at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts per State Comptroller's Records	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 275</u></u>

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

AGENCY FUNCTIONS

The Civil Service Commission (Commission) is a five-member body appointed by the Governor with the advice of the Senate established by the Personnel Code. The Governor also appoints one of the Commission members to serve as Chair. 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). Commission members serve terms of six years from the dates of expiration of the terms in which they are appointed.

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's long-range plans are to refine its internal processes and information gathering techniques so as to improve data collection and institutionalize operating procedures. In addition, the Commission will continue to explore the application of new technologies to its appeal processing. The Commission's top five programmatic goals are as follows:

- continue to fulfill the Commission's mandated responsibilities as set forth in the Personnel Code;
- proceed with the implementation of a system to monitor principal policy exempt positions in accordance with the Auditor General's recommendation in coordination with the Hiring and Employment Monitoring Bureau of the Office of Executive Inspector General for the agencies under the Illinois Governor;
- explore possible methods to transition some of the current paper-based record keeping with electronic record keeping;
- update the Commission's website to be more user friendly and provide more information, and;
- partner with the Department of Innovation and Technology (DoIT) to review current Commission practices and incorporate new technology to improve practices.

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018

General Revenue Fund – 0001

Ordinary and Contingent Expenses

The decrease in ordinary and contingent expenditures was due to the Commission not receiving appropriations from this line item as all costs were included and able to be paid from the operational expenses line item. The Fiscal Year 2018 supplemental appropriation was received in June 2018 as a result of the Statewide Budget Impasse. The Fiscal Year 2018 supplemental appropriation was used to pay leftover operational expenses from Fiscal Years 2016 and 2017, and all of Fiscal Year 2018's contingent expenses, in the Lapse Period.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017

General Revenue Fund – 0001

Operational Expenses

The increase in operational expenditures was due to the Commission not receiving an appropriation in Fiscal Year 2017 as a result of the Statewide budget impasse.

Ordinary and Contingent Expenses

The increase in ordinary and contingent expenditures was due to the Commission receiving a supplemental appropriation for Fiscal Year 2018, received in June 2018 as result of the Statewide Budget Impasse. The Fiscal Year 2018 supplemental appropriation was used to pay leftover operational expenses from Fiscal Years 2016 and 2017, and all of Fiscal Year 2018's contingent expenses in the Lapse Period.

Personal Services

The decrease in personal services expenditures was due to the Commission receiving regular appropriations, as opposed to paying only personal services costs through a court order, during Fiscal Year 2017.

Budget Stabilization Fund - 0686

Ordinary and Contingent Expenses

The decrease in ordinary and contingent expenditures was due to the Commission receiving an appropriation during Fiscal Year 2017 from the Budget Stabilization Fund. The Commission was able to process expenditures from this fund only during Fiscal Year 2017.

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS

General Revenue Fund – 0001

The Civil Service Commission receives minimal receipts from year to year. Receipts consist of employee telephone reimbursements, jury duty reimbursements, and money received from Freedom of Information Act (FOIA) requests per the Commission's copy charge policy. During Fiscal Year 2017, the Commission received one receipt for jury duty reimbursement. During Fiscal Year 2018 and Fiscal Year 2019, the Commission did not receive any receipts.

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

FISCAL YEAR 2018

General Revenue Fund – 0001

Ordinary and Contingent Expenses

The significant Lapse Period spending was due to the timing of when the supplemental appropriation was received during Fiscal Year 2018. Public Act 100-0586 was effective in June 2018, which resulted in the Commission processing several vouchers for payment of accrued bills from the Statewide budget impasse from Fiscal Years 2016-2018 during the Lapse Period.

FISCAL YEAR 2019

There were no significant expenditures during the Fiscal Year 2019 Lapse Period.

STATE OF ILLINOIS
CIVIL SERVICE COMMISSION
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

Budget Impasse Disclosure

The Civil Service Commission (Commission) lacked sufficient expenditure authority, from either court-ordered expenditures or enacted appropriations, to cover its Fiscal Year 2016 and Fiscal Year 2017 costs within the General Revenue Fund (0001) or the Budget Stabilization Fund (0686).

Public Act 100-0021 authorized the Commission to pay Fiscal Year 2016 and Fiscal Year 2017 costs using the Commission's Fiscal Year 2018 appropriations for non-payroll expenditures. The Commission received additional supplemental appropriations when Public Act 100-0586 amended Public Act 100-0021 on June 4, 2018.

As indicated in the Commission's previous *Compliance Examination Report*, the Commission used its Fiscal Year 2018 initial appropriation and supplemental appropriation to pay all outstanding Fiscal Year 2016 and Fiscal Year 2017 invoices, including any Prompt Payment Interest due on these invoices, that was ready to be paid prior to the end of the Fiscal Year 2018 Lapse Period.

Fiscal Year 2018 Initial Appropriation (0001-517-01-1910-0000)

46 Vouchers for FY16 Invoices	\$37,707.02
119 Vouchers for FY17 Invoices	\$60,663.77

Fiscal Year 2018 Supplemental Appropriation (0001-517-01-1900-9905)

12 Vouchers for FY16 Invoices	\$7,963.47
28 Vouchers for FY17 Invoices	\$29,788.76

STATE OF ILLINOIS
 CIVIL SERVICE COMMISSION
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2019
 (NOT EXAMINED)

The following table, prepared from Commission records, presents the number of employees and number of Commissioners for the Fiscal Year Ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Executive Director	1	1	1
Assistant Executive Director	1	1	1
Administrative and Clerical Staff	2	2	2
Total Average Full-Time Employees	<u>4</u>	<u>4</u>	<u>4</u>
Commissioners	<u>5</u>	<u>5</u>	<u>5</u>