

**STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2017

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

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STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

BOARD OFFICIALS

Executive Director	Mr. Victor Blackwell
Special Counsel*	Mr. John Brosnan (07/01/2015 - 07/16/2015)
General Counsel	Ms. Susan Willenborg (07/16/2015 - Current) Ms. Helen Higgins (07/01/2015 - 07/16/2015)
Associate General Counsel	Ms. Ellen Strizak
Chief Fiscal Officer	Ms. Meredith Dean (06/01/2016 - Current) Vacant (03/01/2016 - 05/31/2016) Ms. Cindy Handy (07/01/2015 - 02/29/2016)

*Note: The position of Special Counsel was eliminated, effective 07/17/2015.

The Board's offices are located at:

One Natural Resource Way
Springfield, Illinois 62702

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



STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Honorable Frank J. Mautino
Auditor General
State of Illinois
Hes Park Plaza
740 East Ash Street
Springfield, Illinois 62703

May 10, 2018

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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations Board's compliance with the following assertions during the two-year period ended June 30, 2017. Based on this evaluation, we assert that during the years ended June 30, 2017, and June 30, 2016, the State of Illinois, Illinois Educational Labor Relations Board has materially complied with the assertions below.

- A. The State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations Board on behalf of the State or held in trust by the State of Illinois, Illinois Educational Labor Relations Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Educational Labor Relations Board

SIGNED ORIGINAL ON FILE

Mr. Victor Blackwell, Executive Director

SIGNED ORIGINAL ON FILE

Ms. Meredith Dean, Fiscal Officer

SIGNED ORIGINAL ON FILE

Ms. Susan Willenborg, General Counsel

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

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> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	2	3
Repeated findings	2	3
Prior recommendations implemented or not repeated	1	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2017-001	10	Insufficient Controls over Equipment	Significant Deficiency and Noncompliance
2017-002	12	Inadequate Segregation of Duties	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	15	Failure to Employ Required Staff	

STATE OF ILLINOIS
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COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

EXIT CONFERENCE

The Board waived a formal exit conference in correspondence dated April 25, 2018, from Meredith Dean, Chief Fiscal Officer. The Board's responses to the recommendations were provided by Meredith Dean, Chief Fiscal Officer, in a correspondence dated May 10, 2018.

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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

Compliance

We have examined the State of Illinois, Illinois Educational Labor Relations Board'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, 2017. The management of the State of Illinois, Illinois Educational Labor Relations Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Illinois Educational Labor Relations Board's compliance based on our examination.

- A. The State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations 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 State of Illinois, Illinois Educational Labor Relations Board on behalf of the State or held in trust by the State of Illinois, Illinois Educational Labor Relations 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 as adopted by the Auditor General pursuant to the Act (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 State of Illinois, Illinois Educational Labor Relations Board complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Illinois Educational Labor Relations Board complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, 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 State of Illinois, Illinois Educational Labor Relations Board's compliance with specified requirements.

In our opinion, the State of Illinois, Illinois Educational Labor Relations Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2017. 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 2017-001 and 2017-002.

The State of Illinois, Illinois Educational Labor Relations Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Illinois Educational Labor Relations Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of Illinois, Illinois Educational Labor Relations Board 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, Illinois Educational Labor Relations Board'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, Illinois Educational Labor Relations Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Illinois Educational Labor Relations Board'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 2017-001 and 2017-002, 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, Illinois Educational Labor Relations Board's responses to the internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Illinois Educational Labor Relations Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. 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 compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2017, and June 30, 2016, in Schedules 1 through 5 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, 2017, and June 30, 2016, accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2015, 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.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
May 10, 2018

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-001. **FINDING** (Insufficient Controls over Equipment)

The Illinois Educational Labor Relations Board (Board) did not maintain sufficient controls over its equipment and related records.

During our testing of 110 equipment items, we noted the following:

- Four (4%) items, totaling \$399, did not have a property tag.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.210(a)) requires the Board to mark each piece of State-owned equipment in its possession to indicate it is State property. Further, when equipment consists of several pieces which are likely to be used separately, the Code (44 Ill. Admin. Code 5010.210(c)(3)) notes each piece should be marked in such a manner that the identification number cannot be not easily removed.

- Two (2%) items were not included in the Board's property listing.
- Two (2%) items had a physical description that did not match the Board's property records.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Board to maintain current property records, including cost, acquisition date, date placed in service, a short description of asset, location, and tag number. In addition, the Code (44 Ill. Admin. Code 5010.230) requires the Board to correctly enter each item's identification number, location code number, description, date of purchase, purchase price, object code, and voucher number on its property listing.

Additionally, during walkthroughs of the Board's offices, we noted 89 items, totaling \$37,105, were obsolete.

The Code (44 Ill. Admin. Code 5010.600) defines transferable equipment as State-owned equipment which is no longer needed and/or useful to the Board. Further, the Code (44 Ill. Admin. Code 5010.620) requires the Board to regularly survey its inventory to identify transferable equipment and report it to the Property Control Division at the Department of Central Management Services (CMS).

In addition, SAMS (Procedure 03.60.20) states inventory items that are obsolete, damaged, or no longer useable should be identified and, if necessary, removed from the Board's inventory records.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

Board officials stated the issues noted above were caused by lack of staffing and competing priorities.

Failure to exercise adequate control over property and maintain accurate property control records increases the risk of loss, misappropriation, and inaccurate financial information being submitted to the Comptroller and represents noncompliance with State laws and regulations. (Finding Code No. 2017-001, 2015-003, 2013-003)

RECOMMENDATION

We recommend the Board take action to ensure all of its useful property items are tagged and recorded on its property listing and all transferable equipment is reported to CMS.

BOARD RESPONSE

The Board agrees with this finding. The Board will work to transfer obsolete and unused items to Central Management Services surplus. Additionally, the Board will update property records as necessary.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

2017-002. **FINDING** (Inadequate Segregation of Duties)

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

During testing, we noted the following:

- For non-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;
 - **Custody** by maintaining electronic and physical records and submitting expenditures for payment to the State Comptroller;
 - **Recordkeeping** by preparing entries and maintaining the Board's internal accounting records; and,
 - **Reconciliation** by preparing reconciliations to the State Comptroller's records to verify each transaction's validity, proper authorization, and entry into the Board's accounting records.

We did not identify any compensating controls to mitigate this significant control weakness over the Board's non-payroll expenditures, which totaled \$319,898 during the examination period.

- 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 Central Payroll System (CPS);
 - **Custody** by maintaining electronic and physical records, including receiving and distributing pay stubs, and submitting expenditures for payment to the State Comptroller;
 - **Recordkeeping** by preparing the payroll and any adjustments within CPS for submission to the State Comptroller, preparing entries, and maintaining the Board's internal accounting records; and,
 - **Reconciliation** by preparing reconciliations to the State Comptroller's records to verify each transaction's validity, proper authorization, and entry into the Board's accounting records.

We did not identify any compensating controls to mitigate this significant control weakness over the Board's payroll expenditures, which totaled \$2,557,875 during the examination period.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS

For the Two Years Ended June 30, 2017

- For property transactions, 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;
 - **Custody** by maintaining electronic and physical records, such as the Board's property listing and physically applying property tags to the Board's property items, and submitting expenditures for payment to the State Comptroller;
 - **Recordkeeping** by preparing entries, including recording the movement and disposal of an asset after it is placed in service, and maintaining the Board's internal accounting records; and,
 - **Reconciliation** by preparing reconciliations to the State Comptroller's records to verify each transaction's validity, proper authorization, and entry into the Board's accounting records.

We identified one compensating control, in that the Board's annual physical inventory count, which verifies all property items in use at the Board are on the Board's property listing, is performed by an another independent person. However, the condition where one person has the authority to perform all functions represents a significant control weakness.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board 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 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 stated the Board lacks authorization and funding to hire an assistant fiscal officer and/or accountant.

Failure to limit the ability of one person to have the authority to perform 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. 2017-002, 2015-002, 2013-002, 11-2, 09-3, 07-2)

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2017

RECOMMENDATION

We recommend the Board implement procedures to limit one person from having the authority to perform all of the functions associated with a transaction.

BOARD RESPONSE

The Board agrees with this finding, however, the inadequate segregation of duties finding continues because the Board has neither authorized headcount nor adequate funding to hire an assistant fiscal officer or accountant.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2017

A. **FINDING** (Failure to Employ Required Staff)

During the prior examination, the Illinois Educational Labor Relations Board (Board) did not employ the minimum number of staff as required by the Illinois Educational Labor Relations Act (Act) (115 ILCS 5/5(f)). The Act required the Board to employ a minimum of eight attorneys and five investigators. The Board employed six attorneys and one investigator during Fiscal Year 2014 and Fiscal Year 2015. (Finding Code No. 2015-001)

During the current examination, we noted the Board hired an additional attorney, bringing the total number of attorneys to seven as of June 30, 2017. The Board did not employ any individuals whose sole function was to perform investigations; however, five of the Board's seven attorneys also functioned as investigators. Additionally, our analysis of cases filed and cases closed during Fiscal Year 2016 and Fiscal Year 2017 indicated the Board was able to function at its current personnel level without significant backlogs of cases. Although there were exceptions noted regarding failure to employ required staff, this matter is reported in the Board's *Report of Immaterial Findings*.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017

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 – Fiscal Year 2017
 - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2016
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Variations in Receipts (Not Examined)
 - Analysis of Significant Lapse Period Spending (Not Examined)
 - Budget Impasse Disclosures (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Invoices (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, 2017, and June 30, 2016, accompanying supplementary information in Schedules 1 through 5. 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
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

Fifteen Months Ended September 30, 2017

Public Act 99-0524 FISCAL YEAR 2017	Expenditure Authority (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total	
			Expenditures July 1 to September 30	Expenditures September 30	Expenditures 15 Months Ended September 30	Balances Lapsed
Personal Property Tax Replacement Fund - 802						
Personal Services	\$ 762,600	\$ 692,590	\$ 35,135	\$ 727,725	\$ 34,875	
Retirement Contributions	339,900	302,728	15,684	318,412	21,488	
State Contributions to Social Security	57,200	49,752	2,558	52,310	4,890	
Group Insurance	240,000	217,662	(4,956)	212,706	27,294	
Contractual Services	147,000	137,235	9,576	146,811	189	
Travel	8,400	7,646	697	8,343	57	
Commodities	2,500	1,648	560	2,208	292	
Printing	2,000	1,003	576	1,579	421	
Equipment	400	344	-	344	56	
Electronic Data Processing	800	235	360	595	205	
Telecommunications	10,000	8,799	924	9,723	277	
Operation of Automotive Equipment	400	358	-	358	42	
GRAND TOTAL	\$ 1,571,200	\$ 1,420,000	\$ 61,114	\$ 1,481,114	\$ 90,086	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to Board records.

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

Note 3: Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 28 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board submitted against its Fiscal Year 2017 appropriation.

Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board 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 at page 28 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 99-0524 and Court-Ordered Expenditures	Expenditure Authority	Lapse Period		Total		Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31	Expenditures 14 Months Ended August 31	Expenditures August 31	
FISCAL YEAR 2016						
Personal Property Tax Replacement Fund - 802						
Personal Services	\$ 748,900	\$ 636,657	\$ 31,649	\$ 668,306	\$ 80,594	
Retirement Contributions	341,700	286,479	13,659	300,138	41,562	
State Contributions to Social Security	56,100	45,205	2,241	47,446	8,654	
Group Insurance	265,200	220,570	10,262	230,832	34,368	
Contractual Services	131,200	-	129,168	129,168	2,032	
Travel	10,400	-	7,438	7,438	2,962	
Commodities	3,000	-	859	859	2,141	
Printing	2,000	-	345	345	1,655	
Equipment	1,000	-	371	371	629	
Electronic Data Processing	1,800	-	121	121	1,679	
Telecommunications	15,000	-	11,635	11,635	3,365	
Operation of Automotive Equipment	1,000	-	-	-	1,000	
GRAND TOTAL	\$ 1,577,300	\$ 1,188,911	\$ 207,748	\$ 1,396,659	\$ 180,641	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been reconciled to Board records.

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

Note 3: During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Board's court-ordered payroll payments were merged into the enacted appropriation within Fund 802. Further, the Board incurred non-payroll obligations within Fund 802, which the Board was unable to pay until the passage of Public Act 99-0524.

Note 4: Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 28 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2017	2016	2015
	P.A. 99-0524	P.A. 99-0524 & Court-Ordered Expenditures	P.A. 98-0677
Personal Property Tax Replacement			
Fund - 802			
Appropriations (Net of Transfers)	\$ 1,571,200	\$ 1,577,300	\$ 1,698,300
Expenditures			
Personal Services	\$ 727,725	\$ 668,306	\$ 762,649
Retirement Contributions	318,412	300,138	320,990
State Contributions to Social Security	52,310	47,446	53,949
Group Insurance	212,706	230,832	235,293
Contractual Services	146,811	129,168	108,684
Travel	8,343	7,438	10,191
Commodities	2,208	859	4,268
Printing	1,579	345	850
Equipment	344	371	344
Electronic Data Processing	595	121	1,785
Telecommunications Services	9,723	11,635	14,501
Operation of Automotive Equipment	358	-	1,447
Total Expenditures	\$ 1,481,114	\$ 1,396,659	\$ 1,514,951
Lapsed Balances	\$ 90,086	\$ 180,641	\$ 183,349
Salaries paid from the Comptroller's Executive Salary Appropriation:			
Board Chairman	\$ 104,358	\$ 104,358	\$ 102,095
Four Board Members	363,030	375,704	296,069
Total Expenditures from Comptroller's Executive Salaries Appropriation	\$ 467,388	\$ 480,062	\$ 398,164

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and September 30, 2016, and have been reconciled to Board records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: During Fiscal Year 2016, the Board operated without enacted appropriations until Public Act 99-0524 was signed into law on June 30, 2016. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Board's court-ordered payroll payments were merged into the enacted appropriation within Fund 802. Further, the Board incurred non-payroll obligations within Fund 802, which the Board was unable to pay until the passage of Public Act 99-0524.
- Note 4: Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 28 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board submitted against its Fiscal Year 2017 appropriation.
- Note 5: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board 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 at page 28 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2017

	<u>Equipment</u>
Balance at July 1, 2015	\$ 247,784
Additions	-
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2016	<u>\$ 247,784</u>
Balance at July 1, 2016	\$ 247,784
Additions	-
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2017	<u>\$ 247,784</u>

Note 1: The above schedule has been derived from Board records which have been reconciled to property records submitted to the Office of the Comptroller.

Note: 2: During testing of the Board's property records, the accountants noted several deficiencies, which are described in Finding 2017-001.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION OF
CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Year Ended June 30,

General Revenue Fund - Fund 001	<u>2017</u>	<u>2016</u>	<u>2015</u>
Jury Duty Reimbursements	\$ -	\$ 50	\$ 34
Phone Call Reimbursements	-	-	2
Total Cash Receipts per Board Records	<u>-</u>	<u>50</u>	<u>36</u>
Add: Deposits in Transit, Beginning of Year	-	-	-
Less: Deposits in Transit, End of Year	-	-	-
Total Cash Receipts per State Comptroller's Records	<u><u>\$ -</u></u>	<u><u>\$ 50</u></u>	<u><u>\$ 36</u></u>

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Board Functions

The Illinois Educational Labor Relations Board (Board) was created on January 1, 1984, to administer the Illinois Educational Labor Relations Act (Act) (115 ILCS 5/1 et seq.). The Act sets forth the rules, regulations, and procedures for labor relations and collective bargaining between public educational employers and educational employees in the State. The Act affords public educational employees the right to organize, to select a labor organization to represent them, and the right to bargain with their educational employer through their chosen labor representative.

The Board's primary statutory duties include the following:

1. Investigating representation petitions seeking the certification or decertification of collective bargaining representatives of public school employees, and conducting hearings and elections upon such petitions;
2. Processing majority interest petitions which seek certification with a showing of majority support;
3. Investigating and processing petitions to modify or clarify bargaining units and the certification of bargaining units, including conducting hearings and issuing decisions on such petitions;
4. Investigating all charges alleging unfair labor practices filed by either a representative union, an individual or by a school district;
5. Rendering determinations on all charges of unfair labor practices after investigation and hearing, and investigating and adjudicating disputes concerning compliance with Board decisions and orders;
6. Acting as neutral mediators and conducting mediation sessions to assist parties in resolving disputes before the Board;
7. Providing panels of private mediators and arbitrators to all parties covered by the Act to assist in resolving collective bargaining impasses and grievance disputes; and,
8. Investigating and adjudicating disputes concerning fair share fees assessed to educational employees by employee representatives, including initiating, maintaining, and disbursing escrow accounts for employees filing fair share fee charges held by the Board.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

The Board is comprised of a governing board of five members appointed by the Governor. The Board members are appointed to hold office for a term of six years. The members of the Board at June 30, 2017, were:

- Ms. Andrea Waintroob, Chair
- Ms. Judith Biggert
- Mr. Gilbert O'Brien Jr.
- Ms. Lara Shayne
- Ms. Lynne Sered

The Board's jurisdiction covers approximately 1,000 public school districts, community colleges and State universities, and well over 1,000 bargaining units of educational employees.

Planning Program

The Board does not have a formal long-range planning program; however, it meets monthly to deliberate cases and vote to issue its opinions and orders on the cases. It also addresses planning issues such as budgeting, personnel, and the efficiency and effectiveness of current policies and procedures. Monthly case reports, quarterly reviews of final decisions, and monthly reviews of the budget are part of the Board's agenda.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016.

The Board did not have any instances of significant variations in expenditures between Fiscal Year 2017 and Fiscal Year 2016.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015.

The Board did not have any instances of significant variations in expenditures between Fiscal Year 2016 and Fiscal Year 2015.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
ANALYSIS OF SIGNIFICANT VARIANCES IN RECEIPTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

General Revenue Fund – 001

The Board receives minimal receipts. The receipts consist of copy charges, refunds, and reimbursement for jury duty, witness fees, and phone calls. These receipts are expected to fluctuate between fiscal years. The Board did not receive any receipts during Fiscal Year 2017. The Board received two receipts during Fiscal Year 2016 for jury duty reimbursements.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

FISCAL YEAR 2017

Personal Property Tax Replacement Fund (802)

Commodities

The Board purchased office supplies late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

Printing

The Board purchased copy paper late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

Electronic Data Processing

The Board purchased printer ink and toner cartridges late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

FISCAL YEAR 2016

Personal Property Tax Replacement Fund (802)

Contractual Services, Travel, Commodities, Printing, Equipment, Electronic Data Processing, and Telecommunications

The significant spending during the Lapse Period was due to the budget impasse, which caused the Board to process invoices received during Fiscal Year 2016 after the passage of Public Act 99-0524 on June 30, 2016. As a result, all expenditures were paid during the Lapse Period.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using the Board's Fiscal Year 2017 appropriations for non-payroll expenditures. The Board did not have any outstanding invoices from Fiscal Year 2016 unpaid after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016. Therefore, the Board did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs.

In addition, Article 998 of Public Act 100-0021 authorized the Board to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Board's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Board did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Board did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs and does not intend to use either its Fiscal Year 2017 or Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The Board and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016 and Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

Vendor Payment Program (VPP)

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State's vendors arising from the State's cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as "qualified purchasers" of accounts receivable from "participating vendors" who had submitted invoices which had not been paid by the State.

A participating vendor's accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments (2) where 90 days have passed since the proper bill date, which is (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540) and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State is parties to the assignment agreements.

During Fiscal Year 2016 and Fiscal Year 2017, none of the Board's vendors participated in the Vendor Payment Program (VPP).

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Vendor Support Initiative Program (VSI)

During Fiscal Year 2016, the State created the voluntary VSI as an alternative to the VPP for cases where the Board lacked an enacted appropriation or other legal expenditure authority to present invoices to the State Comptroller for payment. The VSI operated similarly to the VPP, although the Board was required to determine a participating vendor's invoice (1) would have met the requirements of the VPP and (2) provided the proper bill date of invoice prior to the qualified purchaser and participating vendor entering into an agreement where the participating vendor received payment for 90% of the receivable balance. The participating vendor, in turn, assigned its rights to the interest due under the Act to the qualified purchaser. After the State Comptroller ultimately paid the invoice after the Board received appropriations or other legal expenditure authority to pay the invoice, the participating vendor received the remaining 10% due (less any offsets).

During Fiscal Year 2016, the Board had one vendor participate in VSI for 14 invoices, totaling \$5,450.

During Fiscal Year 2017, none of the Board's vendors participated in VSI.

STATE OF ILLINOIS
 ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
 COMPLIANCE EXAMINATION
INTEREST COSTS ON INVOICES
 For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Prompt Payment Interest Costs

The Board plans to calculate prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor’s proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016 and Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Board. The following chart shows the Board’s prompt payment interest incurred related to Fiscal Year 2016 invoices, calculated on the accrual basis of accounting, through June 30, 2016, by fund.

PROMPT PAYMENT INTEREST INCURRED

Year Ended June 30, 2016

Fund #	Fund Name	Invoices	Vendors	Dollar Value
802	Personal Property Tax Replacement Fund	111	16	\$ 2,118
		<u>111</u>	<u>16</u>	<u>\$ 2,118</u>

The Board did not incur any prompt payment interest related to Fiscal Year 2017 invoices.

STATE OF ILLINOIS
 ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2017

(NOT EXAMINED)

The following table, prepared from Board records, presents the average number of employees, by function, for the Fiscal Year Ended June 30,

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Paid from Illinois Educational Labor Relations Board Appropriation:			
Executive Director	1	1	1
Investigators & Supervisors	7	7	8
Administrative & Clerical	<u>1</u>	<u>1</u>	<u>1</u>
Total Average Full-time Employees	<u>9</u>	<u>9</u>	<u>10</u>
Paid from Comptroller's Executive Salaries Appropriation			
Board Chair	1	1	1
Board Members	<u>4</u>	<u>4</u>	<u>4</u>
Total Average Board Members	<u>5</u>	<u>5</u>	<u>5</u>

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

The types of cases processed by the Board fall essentially into three categories:

- 1) Representation Cases
- 2) Mediation Cases
- 3) Unfair Labor Practice Cases

Representation Cases

Representation cases involve processing and issuing opinions regarding questions of representation including the conducting of orderly elections.

<u>Cases Filed</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Petition to Determine Representative	14	20	22
Petition to Decertify Representative	7	7	4
Petition to Determine Unit	23	22	13
Petition to Determine Unit/Employer Filed	0	1	0
Voluntary Recognition Petition	1	0	0
Unit Clarification Petition	23	21	24
Amended Certification Petition	7	2	4
Total Cases Filed	<u>75</u>	<u>73</u>	<u>67</u>

Disposition of Cases Filed

Certification of Representative	1	3	5
Certification of Results	3	2	1
Elections Conducted	8	11	9
Withdrawn	11	11	16
Majority Interest Petition Order of Certification	40	34	31
Executive Director Decision & Order	22	18	19
Admin. Law Judge Recommended Decision & Order	2	0	1
Mediations	5	1	2
Pending Investigations	28	29	20
Total Cases	<u>120</u>	<u>109</u>	<u>104</u>

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

Mediation Cases

Mediation cases involve situations in which the parties engaged in collective bargaining have reached an impasse and may petition the Board to initiate mediation. The Board may also, on its own motion, initiate mediation during this period.

Strikes

The Illinois Educational Labor Relations Act (Act) (115 ILCS 5/13) affords educational employees the right to strike under certain limited circumstances. The Board attempts to resolve potential strike issues through mediation and its adjudicatory processes. There were five strikes during Fiscal Year 2016 and six strikes during Fiscal Year 2017.

Unfair Labor Practice Cases

Unfair labor practice cases involve charges alleging that the conduct of an employer and/or a union constitute conduct proscribed by the Educational Labor Relations Act. Charges may be filed by an employer, an individual, or a labor organization. Once a charge has been filed, it is assigned to an investigator. Upon conclusion of the investigation, the Executive Director can either dismiss the charge or issue a complaint and set the matter for hearing if a voluntary settlement has not been reached by the parties.

<u>Cases Filed</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Unfair Labor Practice Charge Against Employer	94	104	132
Unfair Labor Practice Charge Against Union	34	26	32
Unfair Labor Practice Charge Contesting Fair Share Fee	64	58	58
Total Cases Filed	192	188	222

Disposition of Cases

Withdrawn Pursuant to Settlement Agreement	41	41	41
Complaints Issued	35	63	45
Withdrawn	62	41	41
Executive Director's Recommended Decision and Order	57	73	58
Administrative Law Judge Recommended Decision and Order	13	15	16
Cases Mediated	5	14	31
Investigations Pending	75	96	134
Total Cases	288	343	366

STATE OF ILLINOIS
ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2017

(NOT EXAMINED)

<u>Board Activity</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Board Opinions and Orders Issued	21	21	18
Board Final Orders Issued	47	100	58
Total Cases Processed	<u>68</u>	<u>121</u>	<u>76</u>
<u>Average Cost Per Case Filed</u>			
Representation Cases	75	73	67
Unfair Labor Practice Cases	192	188	222
Total Representation and Unfair Labor Practice Cases	<u>267</u>	<u>261</u>	<u>289</u>
Total Expenditures	<u>\$1,948,503</u>	<u>\$1,876,721</u>	<u>1,913,115</u>
Average Expenditure per Case	<u>\$7,298</u>	<u>\$7,191</u>	<u>\$6,620</u>