



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD

Compliance Examination
 For the Two Years Ended June 30, 2019

Release Date: January 13, 2021

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	0	0	0	2013		19-1	
Category 2:	0	2	2	2007		19-2	
Category 3:	0	0	0				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (19-01) The Illinois Educational Labor Relations Board (Board) did not maintain sufficient controls over its equipment.

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.

**ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019**

EXPENDITURE STATISTICS	2019	2018	2017
Total Expenditures.....	\$ 1,697,425	\$ 1,674,514	\$ 1,481,114
OPERATIONS TOTAL.....	\$ 1,697,425	\$ 1,674,514	\$ 1,481,114
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	820,445	823,576	727,725
Other Payroll Costs (FICA, Retirement).....	722,730	679,503	583,428
All Other Operating Expenditures.....	154,250	171,435	169,961
Total Receipts.....	\$ 85	\$ 333	\$ -
Average Number of Employees.....	9	10	9

AGENCY DIRECTOR
During Examination Period: Mr. Victor Blackwell
Currently: Mr. Victor Blackwell

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

INSUFFICIENT CONTROLS OVER EQUIPMENT

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

122 items were obsolete

During testing, we noted 122 items, totaling \$80,965, were obsolete to the needs of the Board (Finding 1, page 9). **This finding has been repeated since 2013.**

We recommended the Board take action to ensure all transferable equipment is reported to CMS.

Board agrees

The Board agreed with our recommendation.

OTHER FINDINGS

The remaining finding pertains to inadequate segregation of duties. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

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

FJM:cgc