

**STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2015

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
 COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2015

**TABLE OF CONTENTS**

		<b><u>Page(s)</u></b>
Agency Officials		1
Management Assertion Letter		2
Compliance Report:		
Summary		4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		5
Schedule of Findings		
Prior Findings Not Repeated		8
Supplementary Information for State Compliance Purposes:		
Summary		<b><u>9</u></b>
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2015	1	10
Schedule of Appropriations, Expenditures and Lapsed Balances Fiscal Year 2014	2	11
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	12
Schedule of Changes in State Property	4	13
Comparative Schedule of Cash Receipts and Reconciliation		
Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	5	14
Analysis of Significant Variations in Expenditures	6	15
Analysis of Significant Variations in Receipts	7	16
Analysis of Significant Lapse Period Spending	8	17
Analysis of Operations (Not Examined)		
Agency Functions and Planning Program (Not Examined)		18
Average Number of Employees (Not Examined)		20
Service Efforts and Accomplishments (Not Examined)		21

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2015

**AGENCY OFFICIALS**

Executive Director

Mr. Ronald Rhone

Fiscal Officer

Ms. Jenna Williams

Agency office is located at:

610 Stratton Building  
Springfield, IL 62706



**LEGISLATIVE PRINTING UNIT**  
610 STRATTON BUILDING  
SPRINGFIELD, ILLINOIS 62706  
217/782-7312

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Honorable William G. Holland  
Auditor General  
Iles Park Plaza  
740 E. Ash  
Springfield, IL 62703-3154

November 5, 2015

Dear Mr. Holland:

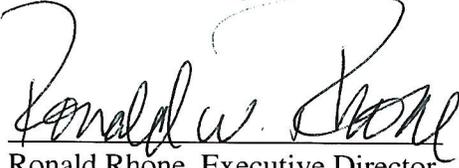
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, or contracts that could have a material effect on the operations of the Legislative Printing Unit. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Legislative Printing Unit'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, 2015 and June 30, 2014, the Legislative Printing Unit has materially complied with the assertions below.

- A. The Legislative Printing Unit 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 Legislative Printing Unit 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 Legislative Printing Unit 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 Legislative Printing Unit 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 Legislative Printing Unit on behalf of the State or held in trust by the Legislative Printing Unit have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours very truly,

Legislative Printing Unit

  
\_\_\_\_\_  
Ronald Rhone, Executive Director

  
\_\_\_\_\_  
Jenna Williams, Fiscal Officer

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
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> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	0	2
Repeated findings	0	2
Prior recommendations implemented or not repeated	2	1

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED		
A	8	Inadequate controls over the recording of State property
B	8	Inadequate controls over voucher processing

**EXIT CONFERENCE**

The Legislative Printing Unit waived an exit conference in correspondence dated November 3, 2015.

SPRINGFIELD OFFICE:

ILES PARK PLAZA  
740 EAST ASH • 62703-3154

PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887

FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900

160 NORTH LASALLE • 60601-3103

PHONE: 312/814-4000

FAX: 312/814-4006

FRAUD HOTLINE: 1-855-217-1895

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, Legislative Printing Unit'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, Legislative Printing Unit is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Legislative Printing Unit's compliance based on our examination.

- A. The State of Illinois, Legislative Printing Unit 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, Legislative Printing Unit 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, Legislative Printing Unit 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, Legislative Printing Unit 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, Legislative Printing Unit on behalf of the State or held in trust by the State of Illinois, Legislative Printing Unit 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; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Legislative Printing Unit'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, Legislative Printing Unit's compliance with specified requirements.

In our opinion, the State of Illinois, Legislative Printing Unit 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.

### **Internal Control**

Management of the State of Illinois, Legislative Printing Unit 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, Legislative Printing Unit'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, Legislative Printing Unit's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Legislative Printing Unit'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

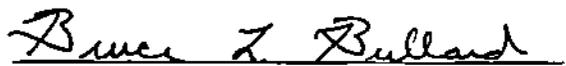
There were no immaterial findings that have been excluded from this report.

**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 8 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 8. 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 7 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, and agency management 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 5, 2015

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2015

A.     **FINDING**   (Inadequate controls over the recording of State property)

During the prior examination, the Legislative Printing Unit (LPU) did not exercise adequate controls over the recording of State property. Specifically, we noted the LPU did not timely record or remove items from its property records and certain items were found in different locations than noted in their property records.

During the current examination, the LPU materially complied with applicable regulations for the sample of equipment transactions and items tested. (Finding Code No. 2013-001, 11-3, 09-1)

B.     **FINDING**   (Inadequate controls over voucher processing)

During the prior examination, the Legislative Printing Unit (LPU) did not approve vouchers timely.

During the current examination, the LPU timely approved the vouchers tested in our sample. (Finding Code No. 2013-002, 11-2)

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
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 - 2015
  - Schedule of Appropriations, Expenditures and Lapsed Balances - 2014
  - 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 Significant Variations in Expenditures
  - Analysis of Significant Variations in Receipts
  - 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 8. 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  
 LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

	Expenditures		Lapse Period		Balances	
	Through 6/30/15	Expenditures 7/01 - 8/31/15	Total Expenditures	Lapsed		
P.A. 98-0679						
<u>Appropriated Funds</u>						
<u>General Revenue Fund - 001</u>						
Lump Sum: Operating Expense	\$ 2,160,000	\$ 2,015,734	\$ 83,332	\$ 2,099,066	\$ 60,934	
Total - Appropriated Funds	<u>\$ 2,160,000</u>	<u>\$ 2,015,734</u>	<u>\$ 83,332</u>	<u>\$ 2,099,066</u>	<u>\$ 60,934</u>	

Note 1: Appropriations, expenditures and lapsed balances were obtained from Agency records and have been reconciled to the State Comptroller's records.  
 Note 2: Expenditure amounts are vouchers approved for payment by the agency and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0064	Expenditures		Lapse Period	Total	Balances
	Through 6/30/14	Expenditures 7/01 - 8/31/14	Expenditures Lapsed		
<u>Appropriated Funds</u>					
<u>General Revenue Fund - 001</u>					
Lump Sum: Operating Expense	\$ 2,160,000	\$ 1,980,404	\$ 72,909	\$ 2,053,313	\$ 106,687
Total - Appropriated Funds	<u>\$ 2,160,000</u>	<u>\$ 1,980,404</u>	<u>\$ 72,909</u>	<u>\$ 2,053,313</u>	<u>\$ 106,687</u>

Note 1: Appropriations, expenditures and lapsed balances were obtained from Agency records and have been reconciled to the State Comptroller's records.  
 Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**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. 97-0726
<b>General Revenue Fund - 001</b>			
Appropriations	\$ 2,160,000	\$ 2,160,000	\$ 2,160,000
Expenditures			
Lump Sum: Operating Expense	\$ 2,099,066	\$ 2,053,313	\$ 1,981,650
Total Expenditures	\$ 2,099,066	\$ 2,053,313	\$ 1,981,650
Lapsed Balances	\$ 60,934	\$ 106,687	\$ 178,350

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2015

	<u>Equipment</u>
Balance at July 1, 2013	\$4,668,196
Additions	308,493
Deletions	(62,970)
Net Transfers	<u>-</u>
Balance at June 30, 2014	<u>\$4,913,719</u>
Balance at July 1, 2014	\$4,913,719
Additions	236,226
Deletions	(230,246)
Net Transfers	<u>(169,467)</u>
Balance at June 30, 2015	<u>\$4,750,232</u>

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

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION**  
**SCHEDULE OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE**  
**COMPTROLLER**  
 For the Years Ended June 30,

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Reimbursements/Jury Duty and Recoveries	\$ 97	\$ -	\$ -
Miscellaneous	<u>1,122</u>	<u>-</u>	<u>-</u>
Total Receipts (per Agency)	<u>\$ 1,219</u>	<u>\$ -</u>	<u>\$ -</u>
Deposits Ordered Into State			
Treasury (per State Comptroller)	<u>\$ 1,219</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2015

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

There were no significant variations in expenditures between Fiscal Years 2015 and 2014.

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

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

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2015

The Legislative Printing Unit (Unit) receives minimal receipts. During Fiscal Year 2015, the Unit received miscellaneous receipts in the amount of \$1,122 and jury duty recoveries in the amount of \$97. During Fiscal Year 2014, the Unit did not receive any receipts.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2015

**FISCAL YEAR 2015**

No significant lapse period spending was noted during Fiscal Year 2015.

**FISCAL YEAR 2014**

No significant lapse period spending was noted during Fiscal Year 2014.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)**  
For the Two Years Ended June 30, 2015

**Agency Functions**

The Legislative Printing Unit (LPU) was established as a legislative support service agency by the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/9-1). The Act empowers the Legislative Printing Unit to “provide printing services to members of the General Assembly, legislative committees and commissions and other legislative agencies in accordance with the policies established by the Joint Committee on Legislative Support Services and with reasonable rules promulgated by the Legislative Printing Unit.”

The LPU may also provide emergency printing services to other State agencies subject to the prior approval of the Department of Central Management Services. The LPU may make and collect reasonable charges for these services and shall pay any amounts so collected into the General Revenue Fund in the State Treasury (25 ILCS 130/9-2).

During Fiscal Year 2014, the Legislative Printing Unit was mandated to be governed by a bipartisan Board of twelve members of the General Assembly. Public Act 98-0692 (Act), effective July 1, 2014, changed the composition of the Board from twelve members of the General Assembly to four members designated in the Act. The members as of June 30, 2015 were as follows:

Timothy Mapes, Clerk of the House (Chairperson)  
Tim Anderson, Secretary of the Senate  
Brad Bolin, Assistant Clerk of the House  
Scott Kaiser, Assistant Secretary of the Senate

The Legislative Printing Unit is responsible for the designing and printing of a wide range of materials. During legislative sessions, the LPU is responsible for the printing of the Senate and House daily calendars, Senate and House final journals, budget amendments, the Legislative Digest and publishing House journals to CD. For the legislative commissions, the LPU is responsible for the printing of a wide range of materials including newsletters, annual reports, informational books, audits, reports, stationery, envelopes, forms, business cards, etc. The LPU has adopted rules for printing and follows strict adherence to the policy requiring no print job to be performed that is political in content (such as campaign material), or private business items. Other materials designed and printed by the LPU must also follow the printing rules. For example, the LPU uses soybean inks manufactured in Illinois. They also use 50% recycled paper with 50% post-consumer waste content, of various colors and weights for the requests for the members and legislative commissions.

STATE OF ILLINOIS  
LEGISLATIVE PRINTING UNIT  
**AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)**  
For the Two Years Ended June 30, 2015

**Agency Planning**

The LPU's short-term planning consists of completing an "Annual Narrative Statement on Specific Programs" report each fiscal year. Any new legislation initiated by the LPU for consideration by the General Assembly, along with applicable cost factors, are identified. Recently enacted State and federal laws, executive orders, court orders, State or federal regulations, or newly mandated changes in organizational structure or operational responsibilities, etc. that will have an impact on the LPU's budget are reported. A notation is also made of implementation plans including dates and cost factors for expansions in areas such as equipment and electronic data processing. Short-term planning also consists of annual budget requests which are submitted to the General Assembly (JCLSS – Joint Committee on Legislative Support Services) for approval.

The LPU's long-term goal is to accomplish the ongoing requests of the General Assembly, committees, commission, and legislative agencies in a cost-effective manner without diminishing the quality of printing products.

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)**  
 For the Years Ended June 30,

The following table, prepared from Agency records, presents the average number of employees by function, for the Fiscal Years ended June 30,

<u>Position</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Administration	4	4	4
Layout Department	3	3	3
Printing Department	20	20	18
Total average full-time employees	<u>27</u>	<u>27</u>	<u>25</u>

STATE OF ILLINOIS  
 LEGISLATIVE PRINTING UNIT  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
 For the Two Years Ended June 30, 2015

The following operating statistics were prepared from Agency records by fiscal year:

	<u>2015</u>	<u>2014</u>	<u>2013*</u>
Jobs Completed	<u>2,930</u>	<u>2,735</u>	<u>3,075</u>
Member	18,040,889	20,990,196	14,600,098
Support Staffs	640,986	1,355,255	2,289,114
Legislative Printing Unit	1,585,051	884,524	2,149,209
Legislative Agencies	<u>2,625,495</u>	<u>3,052,482</u>	<u>2,631,076</u>
Total All Sheets	<u>22,892,421</u>	<u>26,282,457</u>	<u>21,669,497</u>

Note: Sheets refers to the numbers of sheets of paper going through the printing process.

\* Fiscal Year 2013 numbers differ from the prior examination report due to a timing issue related to job completion.