



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

LABOR RELATIONS BOARD

Compliance Examination
 For the Two Years Ended June 30, 2017

Release Date: March 13, 2018

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2015		17-1	
Category 2:	0	1	1				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (17-1) The Board did not complete employee performance evaluations in a timely manner.

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.

{Expenditures and Activity Measures are summarized on next page.}

**LABOR RELATIONS BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017**

EXPENDITURE STATISTICS	2017	2016	2015
Total Expenditures.....	\$ 1,028,634	\$ 1,031,867	\$ 1,239,389
OPERATIONS TOTAL.....	\$ 1,028,634	\$ 1,031,867	\$ 1,239,389
% of Total Expenditures.....	100.0%	100.0%	100.0%
Total Receipts.....	\$ 17	\$ -	\$ 186
Average Number of Employees.....	14	15	16

SELECTED ACTIVITY MEASURES (Not Examined)	2017	2016	2015
Representation cases filed.....	243	191	315
Charges against labor organization.....	69	90	85
Charges against employer.....	210	232	225
Mediation/Arbitration cases.....	340	303	393

*2015 amounts previously reported have been adjusted to conform with the Board's current system of case tracking.

EXECUTIVE DIRECTOR
During Examination Period: Ms. Melissa Mlynski (through 12/15/16), Ms. Kimberly Stevens (effective 1/1/17) Currently: Ms. Kimberly Stevens

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**UNTIMELY COMPLETION OF PERFORMANCE
EVALUATIONS**

The Illinois Labor Relations Board (Board) did not complete employee performance evaluations in a timely manner in accordance with internal policy and the Illinois Administrative Code.

**Performance evaluations not
performed timely**

In our sample of 15 employees, we noted 4 (27%) employees whose most recent performance evaluations were completed from 11 to 142 days late. (Finding 1, Page 7)

We recommended the Board follow their monitoring and review procedures to ensure performance evaluations are completed in a timely manner.

Board accepts the recommendation

Board management accepted our recommendation.

ACCOUNTANT’S OPINION

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2017, 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 Doehring, Winders & Co. LLP.

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: HWW