



STATE OF ILLINOIS
 OFFICE OF THE
AUDITOR GENERAL

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

ILLINOIS LABOR RELATIONS BOARD

State Compliance Examination
 For the Two Years Ended June 30, 2021

Release Date: October 19, 2022

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2019		21-3	
Category 2:	2	2	4	2015		21-2	
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL	2	2	4				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (21-01) The Illinois Labor Relations Board (Board) did not comply with certain procedural requirements established by federal and State laws and regulations.

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.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

PROCEDURAL DEFICIENCIES

The Illinois Labor Relations Board (Board) did not comply with certain procedural requirements established by federal and State laws and regulations.

During testing, we noted the following:

FCIAA Certifications filed late

- The Board did not timely file its Fiscal Year 2020 or Fiscal Year 2021 Fiscal Control and Internal Auditing Act (FCIAA) Certification with the Office of the Auditor General. The Certifications were filed 70 and 62 days late, respectively.

Annual reports provided to Governor's Office over 8 months late

- The Board did not provide the State Government Distribution Center at the State Library with copies of its 2019 and 2020 annual reports.
- The Board did not timely file its Annual Reports for Fiscal Years 2019 and 2020 with the Governor's Office. The Annual Reports were made available to the Governor's Office 254 and 270 days late, respectively.

Employee certified own I-9

- One employee's I-9 had the employer section completed and signed by the individual the form was verifying. (Finding 2021-001, pages 9-10)

We recommended the Board ensure FCIAA Certifications and annual reports are filed timely. Further, we recommended the Board provide copies of its reports to the State Government Report Distribution Center. Finally, we recommended the Board ensure I-9 forms are properly completed.

Board accepts

The Board accepted our recommendation and stated it will review its current procedures to determine how to distribute workload to reduce instances of late submission of reports. The Board further stated current controls adopted by the Board require the Personnel Officer to examine the employment eligibility and identification documents and record that information on the Form I-9 prior to certifying the I-9.

OTHER FINDINGS

The remaining findings pertain to untimely completion of performance evaluations, inadequate controls over agency workforce reports, and weaknesses regarding electronic data processing procedures. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2021, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements describe in the report.

This State 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

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