

**REPORT DIGEST**

**ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD  
FINANCIAL AND COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1993**

{Expenditures and Activity Measures are summarized on the reverse page.}

## **INTRODUCTION**

The Illinois Educational Labor Relations Board was created by the Illinois Educational Labor Relations Act. The Board consists of a chairman and two members appointed by the Governor with the advice and consent of the Senate. The Board has jurisdiction over collective bargaining matters between educational employees and public school educational employers. The Board's primary responsibilities under the Act are to process representation petitions, including conducting elections; to process unfair labor practice charges; and to process mediation/arbitration requests.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **FAILURE TO PAY TELECOMMUNICATION INVOICES**

The Board exceeded its appropriation authority by failing to pay telecommunication invoices totalling \$13,692 in FY 92 and \$12,356 in FY 93. The Board did not pay the invoices because appropriations for telecommunication costs were exhausted.

The Board responded that its appropriations for telecommunication costs had been reduced to a level where the appropriations did not cover telecommunication costs and reductions in other lines did not leave sufficient surplus to fully cover telecommunication costs. The Board further responded that the current level of telecommunications usage is necessary to continue to process the Board's case load. (Finding 1, page 9)

### **OTHER FINDING**

Our report contained one other finding addressing the Board's failure to timely remit cash receipts to the State Treasurer for deposit. The Board has agreed to implement procedures to ensure receipts are deposited within required timeframes. (Finding 2, page 11)

We will review the Board's progress towards the implementation of our recommendations in our next audit. Responses to our findings and recommendations were provided by Mr. John Albrecht, Executive Director.

### **AUDITORS' OPINION**

Our auditors state that the financial statements of the Illinois Educational Labor Relations Board Fair Share Trust Fund are fairly presented as of and for the years ended June 30, 1993 and 1992.

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WILLIAM G. HOLLAND, Auditor General

WGH:GSS:pp

## **SUMMARY OF AUDIT FINDINGS**

Number of This Audit Prior Audit  
Audit findings 20  
Repeated audit findings N/A 0  
Prior recommendations implemented  
or not repeated N/A 2

**SPECIAL ASSISTANT AUDITORS**

McGreal, Johnson and McGreal were our special assistant auditors for this audit.

**ILLINOIS EDUCATIONAL LABOR RELATIONS BOARD**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1993**

| <b>EXPENDITURE STATISTICS</b>          | <b>FY 1993</b>     | <b>FY 1992</b>     | <b>FY 1991</b>     |
|--|--------------------|--------------------|--------------------|
| <b>●Total Expenditures (All Funds)</b> | <b>\$1,098,742</b> | <b>\$1,258,370</b> | <b>\$1,299,005</b> |
| <u>OPERATIONS TOTAL</u>                | \$1,098,742        | \$1,258,370        | \$1,299,005        |
| % of <b>Total</b> Expenditures         | 100%               | 100%               | 100%               |
| Personal Services                      | \$754,881          | \$803,128          | \$834,069          |
| % of Operations Expenditures           | 69%                | 64%                | 64%                |
| Average No. of Employees               | 20                 | 22                 | 24                 |
| Other Payroll Costs (FICA, Retirement) |                    |                    |                    |
| % of Operations Expenditures           | \$115,880<br>10%   | \$107,262<br>9%    | \$96,635<br>8%     |
| Contractual Services                   | \$152,878          | \$295,561          | \$289,283          |
| % of Operations Expenditures           | 14%                | 23%                | 22%                |
| All Other Operations Items             | \$75,103           | \$52,419           | \$79,018           |
| % of Operations Expenditures           | 7%                 | 4%                 | 6%                 |
| <u>GRANTS TOTAL</u>                    | \$0                | \$0                | \$0                |
| % of <b>Total</b> Expenditures         | 0%                 | 0%                 | 0%                 |
| <b>●Cost of Property and Equipment</b> | <b>\$352,876</b>   | <b>\$332,221</b>   | <b>\$342,016</b>   |

| <b>SELECTED ACTIVITY MEASURES</b>         | <b>FY 1993</b> | <b>FY 1992</b> | <b>FY 1991</b> |
|---|----------------|----------------|----------------|
| <b>●Representation Cases Filed</b>        | 115            | 115            | 125            |
| <b>●Unfair Labor Practice Cases Filed</b> | 778            | 596            | 527            |
| <b>●School Strikes</b>                    | 13             | 26             | 14             |

| <b>AGENCY DIRECTOR(S)</b>  |
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| During Audit Period: Julie Hughes (Acting), John Albrecht (effective 1/92)<br>Currently: John Albrecht |