

**STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2019

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

TABLE OF CONTENTS

	<u>Schedule</u>	<u>Page</u>
System Officials		1
Management Assertion Letter		3
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
Supplementary Information for State Compliance Purposes		
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures, and Lapsed Balances:		
Fiscal Year 2019	1	8
Fiscal Year 2018	2	9
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	3	10
Schedule of Changes in State Property	4	12
Analysis of Operations		
Agency Functions and Planning Program		13
Analysis of Significant Variations in Expenditures		17
Analysis of Significant Lapse Period Spending		18
Budget Impasse Disclosures		19
Average Number of Employees		20

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

SYSTEM OFFICIALS

Executive Director	Jeff Brownfield
Legal Counsel (04/01/2019 – Present)	Gail Schiesser
Legal Counsel (07/01/2017 – 06/30/2019)	David DeThorne
Administrative Assistant II	Teresa Rademacher

UNIVERSITY CIVIL SERVICE MERIT BOARD

Chair

Julie Jones	01/27/2020 – Present
Vacant	01/18/2020 – 01/26/2020
Jill Smart	08/29/2019 – 01/17/2020
Vacant	07/27/2019 – 08/28/2019
Carney Barr	04/17/2019 – 07/26/2019
Vacant	12/08/2018 – 04/16/2019
Lyneir Cole	07/01/2017 – 12/07/2018

Chicago State University

Andrea Zopp	07/30/2020 – Present
Vacant	07/01/2020 – 07/29/2020
Miriam Mobley Smith	05/28/2019 – 06/30/2020
Vacant	01/19/2019 – 05/27/2019
Kambium Buckner	07/01/2017 – 01/18/2019

Eastern Illinois University

Joseph Dively	07/25/2019 – Present
P.J. Thompson	02/07/2019 – 07/24/2019
Vacant	12/01/2018 – 02/06/2019
Daniel P. Caulkins	07/01/2017 – 11/30/2018

Governors State University

Pedro Cevallos-Candau	11/15/2019 – Present
Vacant	07/27/2019 – 11/14/2019
Carney Barr	07/01/2017 – 07/26/2019

Illinois State University

Julie Jones	07/29/2019 – Present
Vacant	03/22/2019 – 07/28/2019
Rocky Donahue	07/01/2017 – 03/21/2019

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

Northern Illinois University

John Butler	05/14/2019 – Present
Veronica Herrero	07/13/2017 – 05/13/2019
John Butler	07/01/2017 – 07/12/2017

Northeastern Illinois University

Sherry Eagle	09/20/2018 – Present
Vacant	05/10/2018 – 09/19/2018
Marvin Garcia	07/01/2017 – 05/09/2018

Southern Illinois University

John Simmons	03/27/2019 – Present
Thomas Britton	05/30/2018 – 03/26/2019
Vacant	02/10/2018 – 05/29/2018
Randal Thomas	07/01/2017 – 02/09/2018

University of Illinois

Naomi Jakobsson	02/15/2019 – Present
Vacant	01/22/2019 – 02/14/2019
James D. Montgomery	07/01/2017 – 01/21/2019

Jill Smart	07/01/2017 – Present
------------	----------------------

Stuart King	08/16/2017 – Present
Vacant	07/01/2017 – 08/15/2017

Western Illinois University

Kisha MJ Lang	10/24/2019 – Present
Vacant	10/01/2019 – 10/23/2019
Jackie Thompson	06/14/2019 – 09/30/2019
Vacant	12/08/2018 – 06/13/2019
Lyneir R. Cole	07/01/2017 – 12/07/2018

OFFICE

The System's office is located at:

1717 Philo Road, Suite 24
Urbana, Illinois 61802-6099

STATE UNIVERSITIES CIVIL SERVICE SYSTEM

*Sunnycrest Center
1717 Philo Road, Suite 24
Urbana, Illinois 61802-6099*



Julie Annette Jones
Merit Board Chair
Jeff Brownfield
Executive Director

MANAGEMENT ASSERTION LETTER

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

September 22, 2020

Auditor General Mautino:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State Universities Civil Service System (System). 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 System's compliance with the following specified requirements during the two -year period ended June 30, 2019. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2019, the System has materially complied with the specified requirements listed below.

- A. The System 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 System 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 System has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Yours truly,

State Universities Civil Service System

SIGNED ORIGINAL ON FILE

Jeff Brownfield, Executive Director

SIGNED ORIGINAL ON FILE

Gail Schiesser, General Counsel

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2019

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	0

EXIT CONFERENCE

This report was discussed with System personnel at an exit conference on September 16, 2020.

Attending were:

State Universities Civil Service System

Jeff Brownfield, Executive Director

Gail Schiesser, Legal Counsel

Cindy Neitzel, Assistant Director, Legal and Compliance Services

Teresa Rademacher, Administrative Assistant II

Office of the Auditor General

Courtney Dzierwa, Senior Audit Manager

Quentin Kuntzman, Audit Supervisor

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
FRANK J. MAUTINO

**INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, University Civil Service Merit Board

Compliance

We have examined compliance by the State of Illinois, State Universities Civil Service System (System) with the specified 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, 2019. Management of the System is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the System's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The System 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 System 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 System has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the System complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the System complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the System's compliance with the specified requirements.

In our opinion, the System complied with the specified requirements during the two years ended June 30, 2019, in all material respects.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the System is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

In planning and performing our examination, we considered the System's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the System's compliance with the specified requirements and to test and report on the System's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be

material weaknesses or significant deficiencies. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the System's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 4 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of System management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2018, and June 30, 2019, in Schedules 1 through 4. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3 and 4 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 4 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
September 22, 2020

STATE OF ILLINOIS
 STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Appropriations	Lapse Period		Total	Balances Lapsed October 31
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0586					
FISCAL YEAR 2019					
General Revenue Fund - 001					
Ordinary and Contingent Expenses	\$ 1,082,200	\$ 996,693	\$ 70,280	\$ 1,066,973	\$ 15,227
Total General Revenue Fund	<u>\$ 1,082,200</u>	<u>\$ 996,693</u>	<u>\$ 70,280</u>	<u>\$ 1,066,973</u>	<u>\$ 15,227</u>

Note 1: Appropriations, expenditures, and lapsed balances were prepared by the System and have been reconciled to the State Comptroller's records as of October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the System and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2018

For the Sixteen Months Ended October 31, 2018

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0021					
FISCAL YEAR 2018					
General Revenue Fund - 001					
Personal Services	\$ 811,100	\$ 758,786	\$ 125	\$ 758,911	\$ 52,189
State Contributions to Social Security	11,700	10,541	2	10,543	1,157
Contractual Services	183,400	178,250	3,525	181,775	1,625
Travel	7,900	5,685	341	6,026	1,874
Commodities	5,300	5,084	65	5,149	151
Equipment	11,400	1,222	9,229	10,451	949
Printing	3,100	1,107	304	1,411	1,689
Telecommunications	22,450	20,445	1,870	22,315	135
Operation of Automotive Equipment	2,250	1,230	163	1,393	857
Total General Revenue Fund	\$ 1,058,600	\$ 982,350	\$ 15,624	\$ 997,974	\$ 60,626

Note 1: Appropriations, expenditures, and lapsed balances were prepared by the System and have been reconciled to the State Comptroller's records as of October 31, 2018.

Note 2: Expenditure amounts are vouchers approved for payment by the System and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything in Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the System to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations Section of this report includes information from System management about the number of invoices and total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the System submitted against its Fiscal Year 2018 appropriations.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
	P.A. 100-0586	P.A. 100-0021	P.A. 99-0524 P.A. 100-0021 Court-Ordered Expenditures
General Revenue Fund - 001			
Appropriations (Net of Transfers)	\$ 1,082,200	\$ 1,058,600	\$ 946,200
Expenditures			
Personal Services	\$ -	\$ 758,911	\$ 771,059
State Contributions to Social Security	-	10,543	-
Contractual Services	-	181,775	-
Travel	-	6,026	-
Commodities	-	5,149	-
Equipment	-	10,451	-
Printing	-	1,411	-
Telecommunications	-	22,315	-
Operation of Automotive Equipment	-	1,393	-
Ordinary and Contingent Expenses	1,066,973	-	204,936
Total Expenditures	\$ 1,066,973	\$ 997,974	\$ 975,995
Lapsed Balances	\$ 15,227	\$ 60,626	\$ 741,264
Education Assistance Fund - 007			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 155,000
Expenditures			
Ordinary and Contingent Expenses	\$ -	\$ -	\$ 154,835
Total Expenditures	\$ -	\$ -	\$ 154,835
Lapsed Balances	\$ -	\$ -	\$ 165

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2019	2018	2017
			P.A. 99-0524
			P.A. 100-0021
			Court-Ordered
	P.A. 100-0586	P.A. 100-0021	Expenditures
Budget Stabilization Fund - 686			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 75,000
Expenditures			
Ordinary and Contingent Expenses	\$ -	\$ -	\$ 74,993
Total Expenditures	\$ -	\$ -	\$ 74,993
Lapsed Balances	\$ -	\$ -	\$ 7
GRAND TOTAL - ALL FUNDS			
Appropriations (Net of Transfers)	\$ 1,082,200	\$ 1,058,600	\$ 1,176,200
Total Expenditures	\$ 1,066,973	\$ 997,974	\$ 1,205,823
Lapsed Balances	\$ 15,227	\$ 60,626	\$ 741,436

Note 1: Appropriations, expenditures, and lapsed balances in this schedule were prepared by the System and have been reconciled to the State Comptroller's records as of October 31, 2018, and October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the System and submitted to the State Comptroller for payment to the vendor.

Note 3: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the System to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report includes information from System management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the System to be submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
 STATE UNIVERSITIES CIVIL SERVICE SYSTEM
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2019

	<u>Equipment</u>
Balance at July 1, 2017	\$ 219,392
Additions	39,322
Deletions	(69)
Net Transfers	<u>(32,644)</u>
Balance at June 30, 2018	<u><u>\$ 226,001</u></u>
Balance at July 1, 2018	\$ 226,001
Additions	36,498
Deletions	-
Net Transfers	<u>(17,550)</u>
Balance at June 30, 2019	<u><u>\$ 244,949</u></u>

Note: Amounts in this schedule were prepared by the System and have been reconciled to property reports submitted to the State Comptroller.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

Agency Functions

The State Universities Civil Service System (System) was created by the State Universities Civil Service Act (110 ILCS 70/0.01 et seq.) and became operative on January 1, 1952. The System works to establish a sound program of personnel administration at State-supported institutions of higher education and at certain allied agencies. To fulfill this obligation, the System provides the essential function of administering, developing, and maintaining the basic rules and procedures related to the employment of professional (non-academic), technical, and support staff at each major public higher education institution and affiliated agency.

Among its many responsibilities, the System provides direct guidance and support services in such areas as employment, examinations, classification plan management, salary administration, compliance audit reviews, disciplinary procedures, and other business operations related to the management of support staff personnel.

The System's audit team conducts a human resource operational audit at each State university and higher education agency once every two years, except when the Merit Board authorized the delay of audits based on new principal administrative appointment procedures which were effective on October 1, 2018. This involves a comprehensive review of internal practices, including both document review and discussions with staff regarding a broad range of human resource-related practices.

The governing body of the System is the University Civil Service Merit Board (Board). The Board is composed of 11 members representing the public universities of the State. Members of the Board are elected by their respective university governing boards.

The System serves the following public universities and agencies with respect to the employment relationship with their professional (non-academic), technical, and support staff:

Chicago State University	Southern Illinois University Edwardsville
Eastern Illinois University	Southern Illinois University School of Medicine
Governors State University	State Universities Civil Service System
Illinois Board of Higher Education	State Universities Retirement System
Illinois Community College Board	University of Illinois at Chicago (Peoria, Rockford, and Division of Specialized Care for Children)
Illinois State University	University of Illinois at Springfield
Illinois Student Assistance Commission	University of Illinois at Urbana-Champaign
Northeastern Illinois University	Western Illinois University
Northern Illinois University	
Southern Illinois University Carbondale	

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

Planning Program

The System develops an action plan each year that is a compilation of its goals, objectives, and/or initiatives. The action plans are presented each year in the System’s Annual Report. The action plans developed during the period concentrate on several new initiatives focusing on customer service, communications, business process upgrade, and overall modernization of the System in general.

Other goals listed in the action plans are as follows:

1. Revise classification plans to eliminate redundancy and duplication in classification designations, upgrade associated employment protocols, and develop new testing/resume review processes;
2. Continue the electronic web-based applicant testing system to add a significant number of examinations, which is available for use at all university/agency locations, streamlining testing operations, and creating a customer friendly testing interface;
3. Continue to review and suggest changes to the Administrative Rules and procedures, including developing a legislative strategy for improvement and upgrade;
4. Utilize a document scanning system to create electronic files of many standard forms and historical business documents; and other business transactions.

Service, Efforts, and Accomplishments

The System maintains a comprehensive and robust classification plan under the provisions of the Act, with each classification containing its own prescribed standards of examination related to the duties of each class. The chart below reflects the number of newly developed, revised, or pending examinations in each of the three previous fiscal years that the agency acted upon. The chart also provides the total number of examinations administered by University System employers to applicants/employees applying for a civil service position or reclassification of their position. Lastly, since applicants are allowed to request a breakdown of their examination score, the chart below provides the number of applicants that have requested this information.

	Fiscal Year		
	2019	2018	2017
<u>Examinations</u>			
New/revised/pending examinations	55	58	75
Examinations given at the institutions	29,325	23,456	22,194
Examinations reviewed for applicants per request	48	61	51

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

The table below provides a breakdown of classifications developed in each of the three previous fiscal years. In addition, the table below lists the number of Intern Programs and Pay Ranges approved by the agency.

	Fiscal Year		
	2019	2018	2017
<u>Classifications</u>			
Total class specifications	1,027	1,028	1,023
New/revised/pending class specifications developed	55	58	75
Reinstated class specification	-	-	-
Deleted class specifications	-	1	11
Training programs approved	23	27	28
Pay ranges/rates approved	4,107	2,475	1,925

According to Section 250.110(f) and (g) of the Illinois Administrative Code (80 Ill. Admin. Code §250.110(f) and (g)), the System provides oversight for and facilitates the discharge and demotion process of civil service employees from the various employers covered under the Act. The table on the following page reflects the total number of written charges for discharge served on employees, notices of demotion, requests for hearing, and further provides a breakdown of other actions taken either by employees or by various employers under the System.

	Fiscal Year		
	2019	2018	2017
<u>Discharge Cases</u>			
Written charges for discharge served on employees	54	58	45
Employees who requested a hearing	16	15	9
Cases withdrawn by employer before hearing	1	3	-
Cases withdrawn by employer during/after hearing	3	-	-
Cases withdrawn by employees before hearing	1	4	3
Cases withdrawn by employees during/after hearing	-	-	-
Employees who resigned before hearing was held	-	2	3
Employees who resigned during/after hearing held and before Merit Board decision	3	-	1
Settlement before/during/after hearing	3	3	2
Employees discharged by Merit Board	4	1	-
Employees reinstated by Merit Board	-	-	-
Employees reinstated by Merit Board with suspension	-	2	-
Employees discharged based on no show at hearing	1	-	-
<u>Demotion Cases</u>			
Notice of demotions served on employees	-	-	1
Employees who requested a hearing	-	-	1
Settlement before/during/after hearing	-	-	1

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

According to Section 250.140(c) of the Illinois Administrative Code (80 Ill. Admin. Code §250.140(c)), the Executive Director of the System ensures that the agency “shall conduct ongoing audit programs of all Civil Service operations at all places of employment for the purpose of assuring compliance with the Act and this Part and for improving the programs of personnel administration of its constituent employers and shall prepare, distribute, and follow up on audit reports in accordance with Merit Board direction.” The following table outlines the total number of on-site audit visits in each of the three previous fiscal years at various employment locations, and further provides a breakdown of activities conducted during those audits.

	Fiscal Year		
	2019	2018	2017
<u>Audits</u>			
On site audits	1	9	4
Position descriptions reviewed	100	440	295
On-site desk audits conducted	12	74	21
Verification of pay of employees performed	1,441	10,774	3,020
Pay ranges/rates reviewed	282	1,434	748
Applicant credentials reviewed	30	158	87
Registers reconstructed	-	23	77
Nonstatus appointments reviewed	3,631	15,457	16,817
Active administrator exemptions (36e2, 36e3, and 36e4) reviewed	1,686	6,112	2,069
Principal administrative position descriptions reviewed	22	-	244
Principal administrative appointment interviews conducted	10	-	39
Temporary upgrade/downgrade assignments in days	5,514	20,422	24,060

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2019 AND 2018

General Revenue Fund (001)

Ordinary and Contingent Expenses; Various Line Item Appropriations

The increase in ordinary and contingent expenses and decrease in various line item appropriations was due to the System receiving a lump sum appropriation for its operations during Fiscal Year 2019 instead of the line item appropriations received during Fiscal Year 2018.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017

General Revenue Fund (001)

Ordinary and Contingent Expenses; Various Line Item Appropriations

The decrease in ordinary and contingent expenses and increase in various line item appropriations was due to the System receiving line item appropriations for its operations during Fiscal Year 2018 instead of the lump sum appropriation received during Fiscal Year 2017.

Education Assistance Fund (007)

Ordinary and Contingent Expenses

The System did not receive an appropriation from this fund during Fiscal Year 2018 and, therefore, did not process any expenditures from this fund.

Budget Stabilization Fund (686)

Ordinary and Contingent Expenses

The System did not receive an appropriation from this fund during Fiscal Year 2018 and, therefore, did not process any expenditures from this fund.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

FISCAL YEAR 2019

There were no instances of significant Lapse Period spending noted during Fiscal Year 2019.

FISCAL YEAR 2018

Equipment

The System ordered a number of equipment items late in Fiscal Year 2018. These purchases included replacing aging equipment items and additional equipment acquisitions not possible in preceding years due to the budget impasse. The related invoices were received and processed during the Lapse Period.

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
BUDGET IMPASSE DISCLOSURES
For the Two Years Ended June 30, 2019
(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the System to pay Fiscal Year 2016 costs using the System’s Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the System to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the System’s Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. Fiscal Year 2017 appropriations were sufficient to cover all Fiscal Year 2016 and Fiscal Year 2017 expenditures. The following chart shows the System’s Fiscal Year 2016 expenditures paid using Fiscal Year 2017 appropriations:

<u>Fund #</u>	<u>Fund Name</u>	Paid from Fiscal Year 2017 Appropriations	
		Number	Dollar Value
007	Education Assistance Fund	50	\$ 130,997
686	Budget Stabilization Fund	179	74,993
		229	\$ 205,990

STATE OF ILLINOIS
STATE UNIVERSITIES CIVIL SERVICE SYSTEM
AVERAGE NUMBER OF EMPLOYEES
For the Fiscal Years Ended June 30,
(NOT EXAMINED)

The following table, prepared by the System, presents the average number of employees, by function, for the Fiscal Year ended June 30,

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Administrative Division	3	3	3
Legal and Compliance Division	3	3	3
Classification, Examination, and Compensation Division	4	4	4
Information Technology Division	2	2	2
Total Average Employees	<u>12</u>	<u>12</u>	<u>12</u>