



STATE OF ILLINOIS

OFFICE OF THE AUDITOR GENERAL

STUDY OF

SUMMER UNEMPLOYMENT AT
STATE UNIVERSITIES

MAY 1995

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*To the Legislative Audit Commission, the Speaker
and Minority Leader of the House of
Representatives, the President and Minority
Leader of the Senate, the members of the General
Assembly, and the Governor:*

This is our report of the Study of Summer Unemployment at State Universities. This study was conducted at the direction of House Resolution Number 2697, which was adopted by the House of Representatives on May 26, 1994.

The report is transmitted in conformance with Section 3-14 of the Illinois State Auditing Act.

A handwritten signature in black ink, appearing to read 'William G. Holland', with a long, sweeping line extending upwards and to the right.

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May 1995

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

Study of SUMMER UNEMPLOYMENT AT STATE UNIVERSITIES

SYNOPSIS

Since 1991, federal law has given states the option of providing unemployment benefits to university employees who are laid off during the summer and expected to be rehired in the fall and who are not in instructional, research, or principal administrative positions. Illinois law has not been changed to exercise this option. This Study found:

- During the summer of 1993, 820 State university civil service employees were laid off. The majority of laid-off employees worked in the food services area and were covered under a collective bargaining agreement. Most laid-off employees were hired after the State began prohibiting the payment of unemployment benefits to university employees laid off between academic terms, and thus were not hired with the expectation of receiving such benefits.
- Over one-fifth of the 820 laid-off employees received some additional university employment during the summer of 1993; also during that period, universities reported hiring 1,530 extra-help employees and filling 1,342 student jobs.
- We estimated that, if State law had permitted the payment of unemployment benefits to civil service employees laid off between academic terms during the summer of 1993, the maximum cost would have ranged from \$1.35 million and \$1.8 million. Changing State law could also increase unemployment benefit costs at public school districts, community colleges, and some private educational institutions.

Finally, we found over \$43,000 in questionable payments by State universities for unemployment benefits. Twenty-nine employees on seasonal layoff at four universities, who were thus ineligible for unemployment benefits based on university wages, received unemployment benefits charged to the universities during 1992 or 1993. Nine of these 29 employees continued to receive unemployment benefits even after they returned to their university positions at the end of their layoff. We recommended that the universities and the Department of Employment Security strengthen procedures to ensure that unemployment benefits are not paid to ineligible employees and to recoup erroneous payments where possible.

REPORT CONCLUSIONS

On May 26, 1994, the Illinois House of Representatives adopted Resolution 2697 directing the Auditor General to conduct a study of summer unemployment at State universities. Since 1991, federal law has allowed states to provide unemployment benefits to university employees laid off during the summer and expected to be rehired in the fall and who are not in instructional, research, or principal administrative positions. Illinois law does not extend unemployment insurance benefits to university employees on seasonal layoff.

As shown in Digest Exhibit 1, universities reported a total of 820 employees not in instructional, research, or principal administrative positions were laid off over the summer of 1993. All 820 were civil service employees. This equates to 3.9 percent of the civil service work force at these universities. Our review found that of the 820 workers laid off:

- 81 percent (668) were full-time employees;
- 71 percent (586) worked in the food service area;
- 69 percent (566) were covered by a collective bargaining agreement; and
- 65 percent (531) were hired after September 30, 1983, when the State began prohibiting

unemployment benefits to civil service employees laid off between academic terms; only those individuals hired prior to the 1983 change would have been hired with the expectation of receiving summer unemployment benefits.

Digest Exhibit 1 SEASONAL LAYOFFS BY UNIVERSITY Summer 1993	
U of I - Urbana	210
Northern Illinois	176
Illinois State	173
SIU - Carbondale	111
Western Illinois	68
Eastern Illinois	42
SIU - Edwardsville	37
Chicago State	2
Northeastern Illinois	1
Governors State	0
Sangamon State	0
U of I - Chicago	0
TOTAL	820
<i>SOURCE: OAG summary of university data</i>	

University records showed that 178 of the 820 employees on layoff status received some type of additional university employment during the summer of 1993. In addition to these 178 employees, universities reported hiring 1,530 extra-help employees. We were unable to determine how many of the remaining 642 employees on layoff status tried to obtain a university summer job. Universities also reported

at least 1,342 jobs filled by students during that summer.

Four universities (Eastern Illinois (EIU), Western Illinois (WIU), Southern Illinois at Carbondale (SIU-C), and the University of Illinois at Urbana/Champaign (UI-U/C)) were charged and paid unemployment benefits for staff ineligible for benefits based on university wages because they were on seasonal summer layoff. In addition, the University of Illinois continued to pay unemployment benefits for nine employees after they returned to work full-time at the University. We recommended that the Department of Employment Security ensure that universities are not billed for claims successfully protested. In addition, we recommended that UI-U/C, SIU-C, and WIU implement controls to ensure that unemployment benefit payments charged to State funds are correct.

We estimated the maximum cost of extending unemployment benefits to the 820 employees on seasonal layoff during the summer of 1993 would have been between \$1.35 million and \$1.8 million. This estimate is based on the assumptions that all 820 laid-off employees were eligible for benefits (for example, not working other jobs, able to work, available for work, and actively seeking work) and would have applied for benefits.

Changing the Illinois Unemployment Insurance Act to allow university civil service employees to receive unemployment benefits between academic years could also affect public school districts, community colleges, and

some private educational institutions. The Illinois Association of School Boards estimated that the change could have cost Illinois public school districts \$70.6 million in 1992. Total costs would be even higher if these benefits were extended to employees of Illinois community colleges and private educational institutions.

UNEMPLOYMENT COMPENSATION GUIDELINES

Unemployment compensation eligibility is guided by federal and State law. Federal law states that university employees in an instructional, research, or principal administrative capacity are *ineligible* for unemployment benefits between academic terms, or during regular vacation or holiday periods, if the employee performed such services during the term or prior to the vacation, and has a contract or reasonable assurance of reemployment for the following term.

For university employees *not* in instructional, research, or principal administrative positions, federal law currently gives states the *option* of providing unemployment benefits between academic terms. This option has existed since 1991, but according to a representative of the United States Department of Labor, only the District of Columbia had reinstated these payments as of January 1995.

Unemployment benefits paid to university employees are paid from the General Revenue Fund (80 percent) and university income funds (20 percent). (pages 3-7)

SUMMER LAYOFFS

Digest Exhibit 1 shows that according to State universities' records there were 820 civil service staff (3.9 percent of the civil service work force) on seasonal layoff over the summer of 1993. Only Governors State University, Sangamon State University, and the University of Illinois at Chicago reported no summer layoffs in 1993. Most of the layoffs were full-time employees (81 percent), worked in the food service area (71 percent), and/or belonged to a union (69 percent). Sixty-five percent (531) of the 820 laid-off employees were hired after September 30, 1983, when the State began prohibiting unemployment benefits between academic terms; only employees hired before the law change in 1983 would have been hired with the expectation of receiving summer unemployment benefits. (pages 2, 9-11)

BENEFITS PAID TO INELIGIBLE EMPLOYEES

During the course of conducting our study, we found over \$43,000 in questionable payments by universities for unemployment benefits. Under State law, employees on seasonal layoff are ineligible for unemployment benefits based on university wages. However, we found that 29 employees laid off at four universities during 1992 or 1993 received unemployment benefits while on seasonal layoff. Twenty-four of these were employed by the University of Illinois at the Urbana campus, three at Southern Illinois University at Carbondale, and one each at Eastern Illinois University and

Western Illinois University. In addition, nine of the 24 employees at the University of Illinois continued to receive unemployment benefits after they returned to work at the University. The charges for these 29 employees totalled over \$43,000. Control procedures were not sufficient to detect these questionable payments.

We recommended that the Department of Employment Security not bill universities for claims successfully protested; that the University of Illinois, Southern Illinois University, and Western Illinois University protest inappropriate charges; and that the University of Illinois review how employees received unemployment payments while working full-time and seek recoupment if the payments should not have been made. (pages 4, 12-14)

SUMMER JOBS AVAILABLE

Of the 820 employees laid off during the summer of 1993, 178 received some type of university employment during those months. These laid-off employees received either an extra-help appointment during the summer or worked some hours at their regular job on a sporadic, on-call basis over the summer. In addition to these 178 employees, universities reported hiring 1,530 extra-help employees. We were unable to determine how many of the remaining 642 employees on layoff status tried to obtain a university summer job. Universities also reported at least 1,342 jobs filled by students during that summer. We defined a summer job as a position that existed only over the summer (i.e., not a

continuation of a job that existed during the regular school year). (pages 17-20)

UNEMPLOYMENT BENEFIT COSTS

House Resolution 2697 directed us to determine the cost of providing summer unemployment benefits prior to 1983. Since this information was not available, we estimated the cost to the State if Illinois had paid these benefits during the summer of 1993. The maximum cost of providing unemployment benefits in 1993 would have been between \$1.35 million and \$1.8 million, assuming that all 820 laid-off employees were eligible for benefits (for example, not working other jobs, able to work, available for work, and actively seeking work) and would have applied for benefits. This range exists because actual benefit amounts would vary based on whether laid-off employees were married or had dependent children. (pages 1, 21-23)

IMPLICATIONS OF LAW CHANGE

Federal law contains a provision that allows states, at their option, to pay unemployment benefits to *school employees* (universities, community colleges, elementary and secondary schools and most private schools) between academic years or terms. Private parochial schools are exempt from this law. If State law were changed to extend unemployment coverage to employees not in instructional, research, or principal administrative capacities at all schools

between academic years or terms, the costs could increase significantly. The Illinois Association of School Boards estimated, in 1992, that Illinois public school districts would have to pay \$70.6 million if unemployment benefits were extended to non-certified school employees who do not work during the summer. Total costs would also increase if unemployment benefits were extended to employees of Illinois community colleges and private educational institutions on summer layoff. (pages 4, 23-24)

RECOMMENDATION

The study contained one recommendation pertaining to the payment of unemployment benefits to ineligible employees. The Department of Employment Security, the University of Illinois, Southern Illinois University, and Western Illinois University generally agreed with the recommendation. See Appendix D for agency responses.



WILLIAM G. HOLLAND
Auditor General

WGH/JK
May 1995

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**Chapter One
INTRODUCTION**

On May 26, 1994, the Illinois House of Representatives adopted Resolution 2697 (Appendix A) which directs the Auditor General to conduct a study of summer unemployment at State universities. The Resolution states that many State university, State school, and Illinois school district employees with relatively low annual incomes are laid off each summer and during school vacations, and thus work only seven to ten months per year. The Resolution notes that a variety of summer work is usually available at State universities, and many laid-off employees are qualified to work these jobs. In order to determine the impact of summer unemployment at State universities, the Resolution asks us to determine:

- the number and type of university employees who are laid off each summer;
- the number and type of summer jobs available at the universities; and
- the cost of providing summer unemployment insurance for university employees before the law changed in 1983.

REPORT CONCLUSIONS

Since 1991, federal law has given states the option of providing unemployment insurance coverage to university employees laid off during the summer and expected to be rehired in the fall and who are not in instructional, research, or principal administrative positions. Illinois law does not extend unemployment insurance benefits to university employees on seasonal layoff.

Exhibit 1-1 shows that a total of 820 employees not in instructional, research, or principal administrative positions were laid off over the summer of 1993. All 820 were civil service employees. This equates to 3.9 percent of the civil service work force at these universities. Our review found that of the 820 workers laid off:

Exhibit 1-1 SEASONAL LAYOFFS BY UNIVERSITY Summer 1993	
U of I - Urbana	210
Northern Illinois	176
Illinois State	173
SIU - Carbondale	111
Western Illinois	68
Eastern Illinois	42
SIU - Edwardsville	37
Chicago State	2
Northeastern Illinois	1
Governors State	0
Sangamon State	0
U of I - Chicago	0
TOTAL	820
<i>SOURCE: OAG summary of university data</i>	

- 71 percent (586 of 820) worked in the food service area;

- 69 percent (566) were covered by a collective bargaining agreement;
- 81 percent (668) were full-time employees; and
- 65 percent (531) were hired after September 30, 1983, when the State began prohibiting unemployment benefits to civil service employees laid off between academic terms; only those individuals hired prior to the 1983 change would have been hired with the expectation of receiving summer unemployment benefits.

University records showed that 178 of the 820 employees on layoff status received some type of additional university employment during the summer of 1993. In addition to these 178 employees, universities reported hiring 1,530 extra-help employees. We were unable to determine how many of the remaining 642 employees on layoff status tried to obtain a university summer job. Universities also reported at least 1,342 jobs filled by students during that summer.

Four universities (Eastern Illinois (EIU), Western Illinois (WIU), Southern Illinois at Carbondale (SIU-C), and the University of Illinois at Urbana/Champaign (UI-U/C)) were charged and paid unemployment benefits for staff ineligible for benefits based on university wages because they were on seasonal summer layoff. In addition, the University of Illinois continued to pay unemployment benefits for nine employees after they returned to work full-time at the university. We recommended that the Department of Employment Security ensure that universities are not billed for claims successfully protested. In addition, we recommended that UI-U/C, SIU-C, and WIU implement controls to ensure that unemployment benefit payments charged to State funds are correct.

Due to the unavailability of data for 1983, it was not possible to determine the costs that were associated with providing summer unemployment insurance for university employees before the change in law occurred in 1983. Therefore, the scope of the study was expanded to include estimating the cost of extending unemployment benefits to university staff not in instructional, research, or principal administrative positions laid off during the summer of 1993.

The maximum estimated cost of providing unemployment benefits to potentially eligible university employees laid off during the summer of 1993 would have been between \$1.35 million and \$1.8 million. The \$1.35 million figure is based on the assumption that all eligible employees were single. The estimate rose to \$1.6 million if they all had non-working spouses and to \$1.8 million if they all had dependent children. These estimates are based on the assumptions that all laid-off employees were eligible for benefits (for example, not working other jobs, able to work, available for work, and actively seeking work) and would have applied for benefits.

Changing the Illinois Unemployment Insurance Act to allow university civil service employees to receive unemployment benefits between academic years could also affect public school districts, community colleges, and some private educational institutions. The Illinois Association of School Boards estimated that the change could have cost public school districts across Illinois \$70.6 million in 1992. Total costs would be even higher if these benefits were extended to employees of Illinois community colleges and private educational institutions.

BACKGROUND

Unemployment insurance laws were enacted to provide partial protection to workers against the loss of wages when they are temporarily unemployed. The guidelines for the unemployment insurance program are defined by the following federal laws: the Social Security Act (which established the Unemployment Trust Fund in the U.S. Treasury) and the part of the U.S. Internal Revenue Code known as the Federal Unemployment Tax Act. The Employment and Training Administration, a division within the U.S. Department of Labor, is responsible for administering the Federal Unemployment Tax Act. Individual states are responsible for collecting contributions and issuing benefit payments. In Illinois, the Department of Employment Security carries out these responsibilities pursuant to the Illinois Unemployment Insurance Act.

Federal Unemployment Compensation Laws

The Unemployment Tax Act (26 U.S.C. Sec. 3301-3309) prescribes conditions under which unemployment benefits may and may not be paid to *all* school employees (elementary, secondary, and higher education). University employees in an instructional, research, or principal administrative capacity are *ineligible* for unemployment benefits between academic terms, or during regular vacation or holiday periods, if the employee performed such services during the term or prior to the vacation, and has a contract or reasonable assurance of reemployment for the following term. The Illinois Administrative Code (56 Ill. Adm. Code 2915.1) defines reasonable assurance as an implied or explicit understanding that someone working in one year will have continued employment in the next year.

For university employees *not* in instructional, research, or principal administrative positions, federal law currently gives the states the *option* of providing unemployment benefits between academic terms. This option has existed since 1991. Between April 1984 and November 1991, the federal government prohibited states from paying these benefits. From October 1976 to April 1984, the federal government permitted states to deny these benefits; however, according to representatives of the Illinois Department of Employment Security (DES), Illinois continued providing the benefits at the higher education level only. Prior to October 1976, federal law required states to pay unemployment benefits to these employees. Exhibit 1-2 highlights major changes in the federal unemployment laws.

Exhibit 1-2 MAJOR CHANGES IN FEDERAL UNEMPLOYMENT COMPENSATION LAWS	
October 1976 [Public Law 94-566]	Required states to deny unemployment benefits to school staff in instructional, research, or principal administrative positions between terms if there was reasonable assurance of reemployment. Gave states the option of denying benefits to employees not in these positions under the same circumstances.
April 1977 [Public Law 95-19]	Gave states the option of denying unemployment benefits to school employees during vacation periods and holiday recesses in addition to the period occurring between school terms.
April 1983 [Public Law 98-21]	Social Security Amendments of 1983. Required states to deny unemployment benefits to all school employees (including those in instructional, research, or principal administrative positions) between terms and during holidays and vacation periods (effective April 1, 1984).
November 1991 [Public Law 102-164]	Emergency Unemployment Compensation Act of 1991. Gave states the option to pay benefits to school employees not in instructional, research, or principal administrative positions between academic years or terms.
<i>SOURCE: 1976-1991 United States Code</i>	

According to a representative of the United States Department of Labor, there were nine states, U.S. territories, or districts that paid unemployment to employees not in instructional, research, or principal administrative positions at *all* school levels before the law was changed in 1983: Alaska, Hawaii, Montana, Rhode Island, Vermont, Wyoming, Puerto Rico, Virgin Islands, and the District of Columbia. Illinois provided these benefits to staff at the higher education level only. Another United States Department of Labor representative stated that as of January 1995, only the District of Columbia had reinstated the payment of unemployment benefits to school employees between academic years.

State Unemployment Compensation Law

The Illinois Unemployment Insurance Act (820 ILCS 405/100 *et seq.*) outlines criteria for determining unemployment benefit eligibility and payment levels. Under a provision of the Act effective September 30, 1983, laid-off university civil service workers (i.e., employees not in instructional, research, or principal administrative capacity) are ineligible for benefits between academic terms, and they are entitled to retroactive benefits if the assurance of rehire from one academic term to the next does not materialize.

The Illinois Department of Employment Security is charged with administering the Act. Unemployment compensation checks to claimants are processed by DES and do not go through the Comptroller's Office.

Civil Service University Employees

The term non-professional, as used in House Resolution 2697, is defined in the Illinois Administrative Code as any service for an academic employer that is not an instructional, research, or principal administrative capacity.

For purposes of this study, we use the term "civil service" instead of non-professional. We found that State universities typically classify their employees as faculty and administrative, civil service, and student. All 820 non-professionals identified as laid off during the summer of 1993 were civil service positions. Faculty and administrative positions are generally professional in nature and are not eligible for unemployment benefits between academic terms. Students employed by the university typically work part-time while attending classes and are not eligible for unemployment benefits (820 ILCS 405/227). Exhibit 1-3 shows that there were almost 21,000 civil service employees working for the ten universities during Fiscal Year 1993.

Exhibit 1-3				
EMPLOYMENT STATISTICS FOR STATE UNIVERSITIES				
Fiscal Year 1993				
<i>UNIVERSITY</i>	<i>TOTAL EMPLOYEES</i>	<i>FACULTY AND ADMINISTRATIVE</i>	<i>CIVIL SERVICE</i>	<i>STUDENT EMPLOYEES</i>
Chicago State (CSU)	1,481	584*	385*	512
Eastern Illinois (EIU)	1,930	735	872	323
Governors State (GSU)	633	304	258	71
Northeastern Illinois (NEIU)	1,376	518	449	409
Western Illinois (WIU)	2,013	917	821	275
Illinois State (ISU)	3,704	1,558	1,335	811
Northern Illinois (NIU)	4,271	1,886	1,749	636
Sangamon State (SSU)	1,091	318	374	399
SIU-Carbondale (SIU-C)	10,327	3,870	2,817	3,640
SIU-Edwardsville (SIU-E)	2,836	1,109	824	903
U of I-Urbana/Champaign (UI-U/C)	16,530	5,035	5,216	6,279
U of I-Chicago (UI-C)	13,359	4,324	5,858	3,177
TOTALS	59,551	21,158	20,958	17,435
<i>SOURCE: OAG Financial and Compliance audits for the year(s) ended 6/30/93, except where * indicates obtained from university.</i>				

Funding Unemployment Insurance Benefits

The Federal Unemployment Tax Act provides for an unemployment (payroll) tax to be levied on most employers. Additionally, a State unemployment tax is levied on employers. Monies from both the federal and State taxes are deposited into the Unemployment Trust Fund in the U.S. Treasury. Each state has an account within the fund from which to make benefit payments.

The unemployment funding process is different for State agencies, including State universities. University payrolls are not taxed; rather appropriations to DES from the General Revenue Fund (80% of the total claim) and from individual university income funds (20% of the total claim) are used to pay university unemployment benefit claims. Funds are appropriated from each university income fund to DES. As claims are paid, these income funds are used to partially reimburse the Unemployment Trust Fund. When unemployment claims exceed projections, and appropriations from the income funds are not sufficient to cover 20 percent of the claims, the General Revenue Fund (GRF) appropriation makes up the difference.

In Fiscal Year 1993, the total of all unemployment benefits paid to 1,395 employees laid off in Fiscal Year 1993 was \$3.05 million: \$587,396 from the income funds and \$2.463 million from the General Revenue Fund (see Exhibit 1-4). The 1,395 employee figure shown in the exhibit does not include most of the 820 employees laid off during the summer

Exhibit 1-4 TOTAL UNEMPLOYMENT BENEFITS PAID TO FORMER STATE UNIVERSITY EMPLOYEES** Fiscal Year 1993			
<i>University (# of benefit recipients)</i>	<i>Income Fund Amount</i>	<i>GRF Amount</i>	<i>Total Unemployment Paid</i>
CSU (54)	\$ 19,780.55	\$ 79,122.22	\$ 98,902.77
EIU (44)	23,239.65	92,958.60	116,198.25
GSU (17)	7,100.00	32,295.00	39,395.00
NEIU (32)	15,400.00	63,144.00	78,544.00
WIU (37)	19,398.60	77,594.40	96,993.00
ISU (56)	22,184.50	88,738.00	110,922.50
NIU (56)	28,997.75	115,991.02	144,988.77
SSU (20)	7,100.00	39,803.50	46,903.50
SIU (Total)	109,695.04	438,780.22	N/A
SIU-C (179)	*	*	347,850.28
SIU-E (70)	*	*	200,624.98
UI (Total)	334,500.00	1,434,674.23	N/A
UI-U/C (287)	*	*	573,791.53
UI-C (543)	*	*	1,195,382.70
TOTAL (1,395)	\$ 587,396.09	\$ 2,463,101.19	\$ 3,050,497.28
* = Data not available by campus. ** = Does not include most of the 820 employees laid off during the summer of 1993, since such employees are not eligible for unemployment benefits based on university wages under current law. N/A = Totals presented by campus.			
<i>SOURCE: FY93 Illinois Annual Report and data from DES</i>			

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of 1993, because employees laid off during the summer are not eligible for unemployment benefits under current law. However, Chapter Two describes 29 instances where employees on summer layoff also received unemployment benefit payments; these payments made during Fiscal Year 1993 would be included in the totals shown in Exhibit 1-4.

Claimants receive weekly benefits equalling 49.5% of the average of their highest salary during two of the most recent four quarters. The percentage goes up to 58.5% if the claimant has a non-working spouse and to 65.5% if the claimant has a dependent child. A claimant can receive benefits for up to 26 weeks. In 1993, the maximum weekly benefit was \$227 for claimants with no eligible dependents, \$268 for claimants with a non-working spouse, and \$300 for claimants with a dependent child or children.

SCOPE AND METHODOLOGY

As specified in House Resolution 2697, the examination of summer unemployment was conducted as a study, not as an audit. However, standard audit procedures were used to the extent feasible.

House Resolution 2697 limits the scope of the study to State universities. We defined "State universities" as the ten public State-operated universities: Chicago State, Eastern Illinois, Governors State, Northeastern Illinois, Western Illinois, Illinois State, Northern Illinois, Sangamon State, Southern Illinois, and the University of Illinois. We relied on information provided by each university regarding the number of layoffs for the summer of 1993 at all campuses and operations, including hospitals, medical centers, and foundations.

Due to the language in the Resolution and Illinois' unemployment law, the study focused on only civil service university employees laid off during the summer of 1993; we did not collect information on all employees laid off. We relied on information provided by each university regarding the number of non-professional employees laid off between the spring and fall semesters in 1993 and the number of non-professionals that would have been laid off but found other university work in the summer. All of the information universities provided related to civil service employees, and the study uses the term "civil service employee" to describe university employees who do not serve in an instructional, research, or principal administrative capacity. We also collected available data on student and contractual assistance employees hired during the summer of 1993.

We conducted site visits to each university to review personnel files of laid-off employees and to interview university officials. In addition, we contacted officials at the Comptroller's Office, U.S. Department of Labor, the Congressional Budget Office, and the Illinois University Civil Service System. We contacted officials of the two unions that represented most of the laid-off civil service employees who were associated with a union: American Federation of State, County, and Municipal Employees (AFSCME) and the Service Employees International Union.

REPORT ORGANIZATION

The remainder of the report is organized as follows:

- **CHAPTER TWO** discusses layoffs at the universities during the summer of 1993.
- **CHAPTER THREE** discusses summer jobs available at the universities.
- **CHAPTER FOUR** examines the cost of providing unemployment benefits to State university employees laid off between academic years or terms.

Chapter Two **SUMMER LAYOFFS**

State universities laid off 820 civil service workers seasonally during summer of 1993, or 3.9 percent of their civil service work force. Over 70 percent of those laid off worked in food service jobs. Sixty-nine percent of the laid-off employees were represented by a union. There were 668 full-time and 152 part-time employees laid off. Sixty-five percent (531) of the laid-off staff were hired by the universities after September 30, 1983, when the State began prohibiting unemployment benefit payments to civil service employees laid off between academic terms. Since 1991, the federal government has permitted states to pay unemployment benefits to these employees.

Four universities (Eastern Illinois (EIU), Western Illinois (WIU), Southern Illinois at Carbondale (SIU-C), and the University of Illinois at Urbana/Champaign (UI-U/C)) were charged and paid unemployment benefits for staff ineligible for benefits based on university wages because they were on seasonal summer layoff. Also, the University of Illinois continued to pay for unemployment benefits for nine staff after they returned to work full-time at the university. We recommended that the Department of Employment Security ensure that universities are not billed for claims successfully protested. In addition, we recommended that the three universities which did not adequately protest the claims/charges, UI-U/C, SIU-C, and WIU, should implement controls to ensure that unemployment benefit payments charged to State funds are correct.

UNIVERSITY SUMMER LAYOFFS 1993

State universities' records showed that there were 820 civil service staff seasonally laid off over the summer of 1993. Only Governors State University, Sangamon State University, and the University of Illinois at Chicago reported no summer layoffs in 1993. Exhibit 2-1 shows that 3.9 percent of the total civil service work force were laid off at these universities. Over three-fourths of the summer layoffs were full-time employees. Only 152 of the 820 were part-time employees.

Exhibit 2-1 shows that the University of Illinois at Urbana/Champaign reported the highest total number of staff layoffs at 210, but this equates to only four percent of the total civil service work force on that campus. Illinois State University (ISU) reported the highest percentage (13 percent) of civil service staff laid off over the summer of 1993.

Exhibit 2-2 shows that over 70 percent (586 of 820) of the summer 1993 layoffs at the State universities were in the food services area. Seven of the universities had food service personnel on seasonal layoff over the summer.

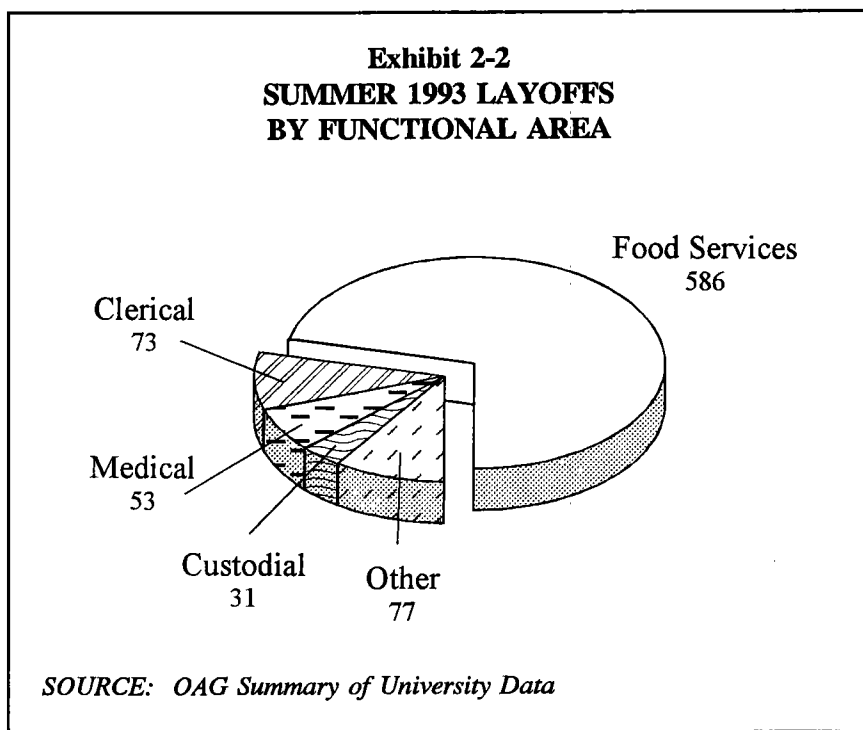
The number and type of staff laid off varied based on type of campus, extent of summer classes, and university decision-making process. For example:

- Sangamon State, Governors State, Chicago State and Northeastern Illinois have little or no layoffs because they are non-residential campuses without dormitories to close over the summer when enrollments tend to decrease.
- Northeastern Illinois University contracts out university food services and thus avoids layoffs of university personnel in that area.
- Illinois State University laid off 31 staff associated with medical/health service operations. The University of Illinois at Urbana/Champaign chooses not to lay off health service staff over the summer months.

Exhibit 2-1 LAYOFFS BY UNIVERSITY Summer 1993			
<i>State University</i>	<i>Staff Laid Off</i>	<i>Total # Civil Service</i>	<i>Percent Laid Off</i>
UI-U/C	210	5,216	4.0%
NIU	176	1,749	10.1%
ISU	173	1,335	13.0%
SIU-C	111	2,817	3.9%
WIU	68	821	8.3%
EIU	42	872	4.8%
SIU-E	37	824	4.5%
CSU	2	385	.5%
NEIU	1	449	.2%
GSU	0	258	0%
SSU	0	374	0%
UI-C	0	5,858	0%
TOTAL	820	20,958	3.9%

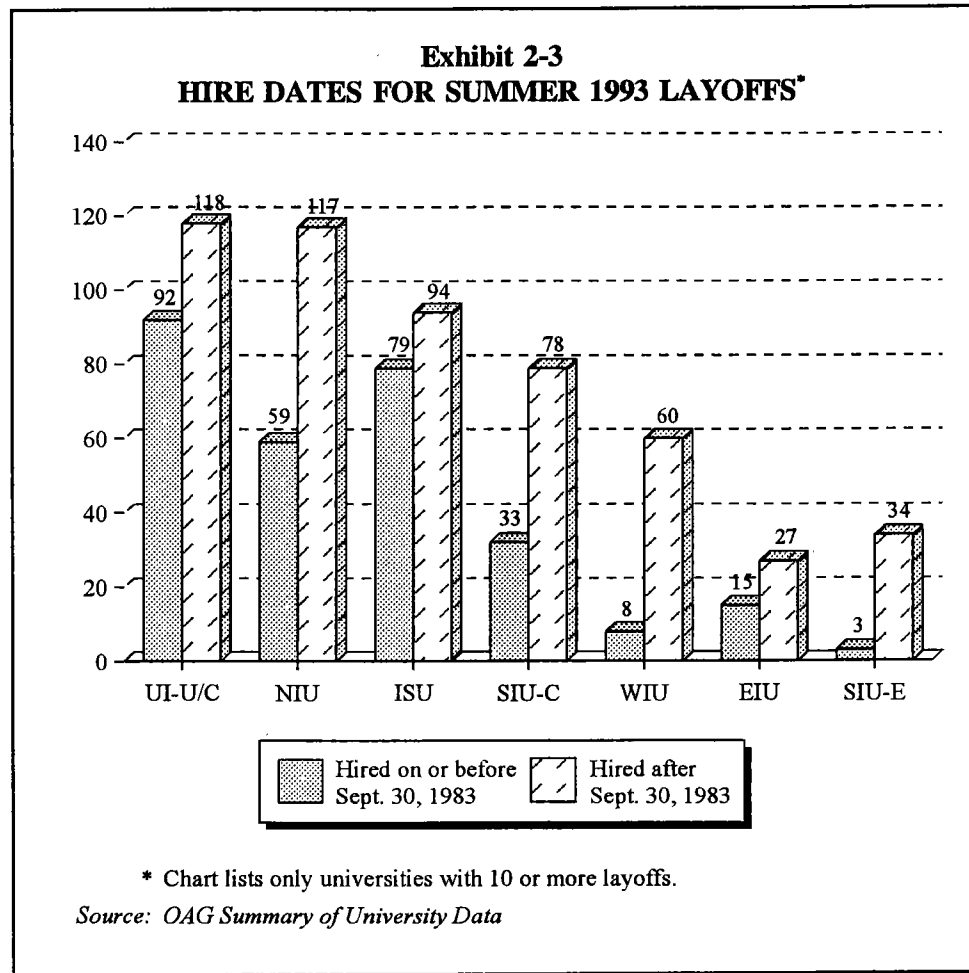
SOURCE: OAG summary of university data

Sixty-nine percent of the summer layoffs were represented by union collective bargaining units. The American Federation of State, County, and Municipal Employees (AFSCME) represented 346 laid-off staff. The Service Employees International Union represented 210 laid-off summer workers, mostly at the University of Illinois at Urbana/Champaign. The Civil Service Bargaining Organization, Teamsters, and Carpenters locals



represented the other ten laid-off union members.

Of the 820 civil service staff laid off, 65 percent (531) were hired by the universities after State law changed on September 30, 1983. While all the 820 laid-off employees are ineligible for unemployment benefits under State law, only those individuals hired prior to the 1983 change would have been hired with the expectation of receiving summer unemployment benefits. Since 1991, the federal government has permitted states to pay unemployment benefits to these employees. Illinois has not exercised this option. Exhibit 2-3 summarizes the number of laid-off employees hired prior to September 30, 1983, for the universities with 10 or more layoffs over the summer of 1993.



Notification of Rehire

All 820 State university staff laid off during the summer of 1993 had a reasonable assurance of rehire in the next (fall) term. According to personnel at SIU-C, SIU-E, EIU, and ISU, rehire dates are provided to employees at bid meetings during the spring term. EIU also provides blanket memos to food service staff outlining the layoff and rehire dates. The University of Illinois at Urbana/Champaign provides the rehire date on the layoff notice that is delivered to the employee personally. An official at Western Illinois University stated that when an employee is laid off, the employee is given a Notice of Employee Status form indicating the rehire date. According to staff at Chicago State University, since they do not lay employees off very often, there is nothing in writing but the employee has an implied guarantee of rehire.

Benefits for Laid-Off Employees

Staff at all universities that reported 1993 summer layoffs indicated that the employees continue to receive group insurance that the university usually provides. Any optional benefits are billed to the employee by the Department of Central Management Services. These benefits include dependent medical care and other employee optional coverage which would normally be deducted from their paycheck.

An Eastern Illinois University (EIU) official indicated that tuition and fee waivers continue for laid-off summer employees. Many laid-off workers take summer courses at the university while on layoff status. According to this same official, employees cannot use vacation and/or sick leave to offset layoff days.

SEASONAL LAYOFFS WERE PAID UNEMPLOYMENT BENEFITS

During the course of conducting our study, we found over \$43,000 in questionable payments by universities for unemployment benefits. Twenty-nine employees laid off at four universities over the summers of 1992 or 1993 received unemployment benefits even though they were on seasonal layoff and, as such, the universities were not responsible for paying these employees any unemployment benefits. Twenty-four of those receiving these benefits were employed by the University of Illinois at Urbana/Champaign, three were at Southern Illinois University at Carbondale, and one each at Eastern Illinois University and Western Illinois University.

There were several factors which led to the universities being charged for benefits for which they should not have been charged. The first was that three of the four universities did not properly protest the unemployment claims. DES sends the university a notice when

an unemployment claim is made by a university employee. Universities should verify that the claim is valid and protest the claim if they believe it to be unwarranted. Universities protested only 5 of the 29 claims made by the laid-off staff (Eastern protested its 1 claim; Southern Illinois protested 2 of its 3 claims, the University of Illinois protested 2 of 24 claims, and Western Illinois did not protest its 1 claim).

The second contributing factor was that some of the letters sent by DES to the universities ruling on the protests were unclear. In all five cases where the universities protested the claim, DES ruled that the employees were eligible for unemployment benefits based on the employees' work in another job — **not** the University job from which they were laid-off. Some of the DES determination letters in 1992 made it appear that the university was responsible for the benefits paid to these employees. In late October 1992, DES changed the text of the determination letter to clarify that even though the employee was eligible for unemployment benefits based on wages from another job held outside the university, the Unemployment Trust Fund in the U.S. Treasury, not the university, was chargeable for these benefits. The Illinois Administrative Code states that the school, even though the last employer, is not liable for payments/claims for wages earned outside the academic institution when the employee is on leave between academic terms (56 Ill. Adm. Code 2765.333).

According to a DES official, when universities successfully protest claims, the local DES office is responsible for inputting codes in their system so that universities are not charged for the successfully protested claims. In the five protested cases, this process was not followed. Each quarter, DES sends universities a statement listing all claims being billed to the university. All 29 employees were listed on these quarterly statements, including the five which the universities protested.

Universities need to improve their reviews of unemployment charges. Staff at the University of Illinois and Southern Illinois University stated that although they protested some claims, they were unable to protest the charges because charges went to a different department or office on campus. When these charges are not reviewed and successfully protested, the State cannot receive credit for these inadvertent charges.

Finally, 9 of the 24 employees at the University of Illinois continued to receive unemployment benefits after they returned to work at the University after being on seasonal layoff in 1992. Once an employee returns to work on full-time status, he or she should not be eligible to receive unemployment benefits. We referred this matter to the University of Illinois to determine whether these nine employees were eligible for unemployment benefits.

As noted in Chapter One, a total of 1,395 university employees received unemployment benefits in Fiscal Year 1993. This study focused on seasonal layoffs of employees who by law were not eligible to receive benefits; thus, this study did not focus on the validity of payments made to the 1,395 employees in Fiscal Year 1993.

RECOMMENDATION

The Department of Employment Security should ensure that universities are not billed for claims which they successfully protest. The University of Illinois, Southern Illinois University, and Western Illinois University should review all unemployment claims and charges and protest those claims and charges for which the university is not responsible. Finally, the University of Illinois should review the circumstances leading to employees receiving unemployment benefits while working full-time at the University and seek recoupment if such employees were not eligible for such payments.

Department of Employment Security Response:

The Department of Employment Security agrees with your Recommendation that universities should not be charged for successfully protested claims. The Department has established controls, both procedural and computer system, to ensure correct charging for all employers. These controls are reviewed regularly and updated as needed.

The charging errors encountered during this study were few in number and were due to human error. The Ben-118R, Statement of Benefit Charges sent to reimbursable employers including State entities, is the fail-safe control mechanism in the event of such errors. It is the responsibility of the employer - in this case the universities - to monitor the statements. Erroneous charges can be easily remedied and fraudulent claims detected through a review of these quarterly billings.

University of Illinois Response:

Our internal auditors concur with the findings. Our internal auditors' report is attached for your information. We are in the process of determining the most efficient and effective procedures and internal controls to implement to ensure that employment benefit payments charged to State funds or other funds are correct. We hope to have such procedures and controls in place no later than the fourth quarter of fiscal year 1995.

In addition, we intend to inform the Illinois Department of Employment Security of the inappropriate payments identified, and we will look to DES for recovery of the funds. Protests and appeals will be filed where possible. To the extent DES' actions do not result in recoupment of the inappropriate payments, we will pursue all other alternatives for recovery where we believe there is a legitimate legal basis for doing so.

Our internal auditors are reviewing unemployment benefit payment records other than those included in your study to determine if the University is at risk in related areas. If material findings are identified, we will provide you with a follow-up letter. Otherwise please be assured we will take the actions outlined above in a timely manner.

(responses continued on next page)

AGENCY RESPONSES (continued)

Southern Illinois University at Carbondale Response:

SIU-C already has adequate procedures in place for protesting claims for which the university is not responsible. Of the 3 cases cited in this report, SIUC did protest the payment of 2 of the claims. The Department of Employment Security paid the claims over our protest. In the case of the third claim, we have no record of having received the notice of the claim. In the absence of such notification, we are unable to protest a claim.

With respect to protesting charges, the university is supposed to receive a response from the Department of Employment Security for each claim protested. Our experience has been that such responses are not always forwarded to the university in a timely manner or that responses have been sent to the employing department rather than to the office of the unemployment coordinator. In the future, for each claim protested, the university's unemployment coordinator will maintain a tickler file. As responses are received from the Department of Employment Security, the protested claim and the response will be matched. If such response is not received in a timely manner, the coordinator will contact the employing department. If they have not received the response, the coordinator will contact the Department of Employment Security. Any response showing approval of benefits will be reviewed and appealed if appropriate. On a quarterly basis, the coordinator will review the report of claims from the Department of Employment Security to identify any claims that were paid in spite of a successful challenge. The coordinator will contact the Department of Employment Security regarding any such errors.

Western Illinois University Response:

In the past, claims and charges and IDES report BEN-118R have been inconsistently received in terms of timeliness and recipients. The University will make every effort in the future to ensure that claims and reports received in a timely fashion are reviewed for correctness.

Chapter Three
SUMMER JOBS AVAILABLE

For the summer of 1993, universities reported hiring a total of 3,050 summer employees. This total included 178 of the 820 laid-off employees who received a summer job, 1,530 additional extra-help employees, and 1,342 jobs designated specifically for students. These figures show that about one in five employees on layoff status during the summer of 1993 received some type of additional university summer employment, but we could not determine how many of the remaining 642 employees tried to obtain a university summer job. Laid-off employees seeking summer employment must meet applicable civil service qualifications.

UNIVERSITY SUMMER JOBS

House Resolution 2697 directs the Auditor General to ascertain the number and type of summer jobs available at State universities. It also states that many laid-off university employees are in need of summer work to support themselves and their families and are qualified to fill the summer jobs available.

We defined "*summer jobs*" as those positions that start after the close of the spring term and end prior to the beginning of the following fall semester. Examples of summer jobs are temporary work done by laid-off employees in their regular work areas, temporary work done by laid-off employees in a work area different than the one they normally fill during the spring or fall school terms, and work done by students or contractual employees in a job that exists only for the summer. We excluded from our review any job that was clearly an extension of an existing job held during the regular school year.

According to university officials, universities have policies to allow qualified laid-off employees to be considered first for available summer jobs. Universities reported that most employees affected by summer layoffs are aware that their positions are for the school year and that they will be on layoff status over the summer months. A number of available summer jobs are advertised at the universities. Laid-off employees must meet specific qualifications for some civil service jobs. Qualified applicants must pass any necessary examinations and their names must appear on the appropriate hiring lists.

Universities typically had two types of summer jobs: extra-help positions and student jobs. Another potential source of summer jobs—those provided by outside firms performing work under contract with the universities—did not have a significant impact during the summer of 1993. Upon reviewing the Comptroller's listing of contract services, we found two university contracts for services with contract dates exclusively during the summer of

1993. Because most of the summer hires were either extra-help employees or students, the following sections focus on these classifications.

Extra-Help Positions

The State Universities Civil Service System Statute and Rules state that universities may appoint and fill extra-help positions for work that meets three conditions:

- the amount of time for which the service is needed is not usually predictable;
- payment for work performed is usually made on an hourly basis; and
- the work cannot readily be assigned either on a straight-time basis or overtime basis to a status employee.

The Rules also state that extra-help positions may be used for a maximum of 900 hours in any consecutive 12 month calendar year.

During our review of the personnel files of the 820 employees laid off from State universities during the summer of 1993, we determined that 178 (22%) of these individuals obtained some type of university employment during those months. Exhibit 3-1 shows the number of employees who received either an extra-help appointment during the summer or who worked some hours at their regular position during the summer on a sporadic, on-call basis.

While 22 percent of the laid-off employees received some other university employment during their seasonal layoff, it is unclear how many of the other 78 percent were

Exhibit 3-1 LAID-OFF EMPLOYEES RECEIVING SUMMER JOBS Summer 1993			
<i>University</i>	<i>Reported Layoffs</i>	<i>Lay-offs Receiving Jobs</i>	<i>Percent Receiving Jobs</i>
UI-U/C	210	117	55.7%
NIU	176	17	9.7%
ISU	173	14	8.1%
SIU-C	111	0	0%
WIU	68	8	11.8%
EIU	42	17	40.5%
SIU-E	37	4	10.8%
CSU	2	0	0%
NEIU	1	1	100%
GSU	0	-	-
SSU	0	-	-
UI-C	0	-	-
TOTAL	820	178	21.7%
<i>SOURCE: OAG summary of university data</i>			

seeking summer work. A Northern Illinois University official reported that a majority of summer layoffs prefer to be off because they are the parents of school-aged children. Employees who prefer summer layoffs would not be eligible for unemployment benefits because in order to receive benefits individuals must show they are eligible (for example, not working other jobs, able to work, available for work, and actively seeking work).

In addition to the 178 laid-off employees who obtained summer employment at the universities, universities identified 1,530 summer extra-help positions. These are summarized in Exhibit 3-2. Specific job titles and other detailed information were not available in all cases for these jobs, but existing information showed that extra-help titles ranged from professional jobs (registered nurses and systems analysts) to general services jobs (custodians and security personnel). Extra-help employees worked from a few hours each week to full-time during the summer. Extra-help information available from specific universities includes:

- UNIVERSITY OF ILLINOIS-URBANA/CHAMPAIGN: Spent almost \$517,000 to employ 620 staff in summer extra-help positions. One hundred forty-two general clerical or secretarial positions earned between \$6.10 and \$10.20 per hour. There were 110 research program participants, 96 technical positions, and 12 food service staff among the summer extra-help hires at UI-U/C.

Exhibit 3-2				
UNIVERSITY SUMMER JOBS				
Summer 1993				
<i>University</i>	<i>Lay-offs Receiving Jobs</i>	<i>Other Extra Help</i>	<i>Student Jobs</i>	<i>Total Summer Jobs</i>
UI-U/C	117	620	393	1,130
NIU	17	243	199	459
ISU	14	116	8	138
SIU-C	0	255	**	255
WIU	8	13	**	21
EIU	17	164	667	848
SIU-E	4	53	13	70
CSU	0	46	0	46
NEIU	1	17	1	19
GSU	*	1	0	1
SSU	*	2	14	16
UI-C	*	0	47	47
TOTAL	178	1,530	1,342	3,050
* Reported no applicable layoffs during the summer of 1993.				
** Unable to identify students who worked only during the summer.				
<i>SOURCE: OAG summary of university data</i>				

- **NORTHERN ILLINOIS UNIVERSITY:** Summer extra-help staff earned over \$248,000. Sixty clerical and 20 custodial positions were among the 243 extra-help appointments at the university.
- **ILLINOIS STATE UNIVERSITY:** Among the 116 extra-help positions at ISU were 41 clerical and 34 classified as meal servers.
- **SOUTHERN ILLINOIS UNIVERSITY-CARBONDALE:** Employed 255 staff in summer 1993 extra-help positions with most (155) being in a technical/paraprofessional capacity. Another 68 staff were hired in a service/maintenance field, primarily in maintenance jobs. None of these 68 extra-help jobs reported by the university were in food service, the category of work comprising 105 of the 111 reported layoffs at SIU-C.
- **EASTERN ILLINOIS UNIVERSITY:** Expended over \$257,000 for staff in extra-help positions over the summer of 1993. Thirty-three food service positions earned over \$19,000 at a rate of between \$4.57 and \$7.00 per hour. The university also employed 42 extra-help clerical staff and 23 clerks among the 164 total extra-help positions.
- **SOUTHERN ILLINOIS UNIVERSITY-EDWARDSVILLE:** Employed 53 individuals in summer jobs, including 13 painters who worked over the summer at a rate of \$18.40 per hour.

Student Jobs

Universities designate some jobs that are available for students only. According to university representatives, only students enrolled in classes during the summer or the following fall semester are eligible to fill designated student jobs. Exhibit 3-2 shows that for the summer of 1993, universities reported 1,342 student summer jobs. Western Illinois University and Southern Illinois University at Carbondale provided the number of students working at the university during the summer, but could not determine the number of student jobs that existed for the summer only.

Universities generally could not provide specific job titles for student employees. Universities commonly classify student employees with the general term "student workers." We found that student workers include regular student employees, students under federal work-study programs, and graduate assistants.

Chapter Four
***COST OF PROVIDING UNEMPLOYMENT BENEFITS
TO UNIVERSITY EMPLOYEES***

Due to the unavailability of data for 1983, it was not possible to determine the costs that were associated with providing summer unemployment insurance for university employees before the change in law occurred in 1983. Therefore, the scope of the study was expanded to include estimating the cost of extending unemployment benefits to civil service employees laid off during the summer of 1993.

The maximum estimated cost of providing unemployment benefits to State university civil service staff laid off during the summer of 1993 would have been between \$1.35 million and \$1.8 million. The \$1.35 million figure is based on the assumption that all eligible employees were single. The estimate would rise to \$1.6 million if they all had non-working spouses and to \$1.8 million if they all had dependent children. These estimates are based on the assumptions that all laid-off employees would have been eligible for benefits (for example, not working other jobs, able to work, available for work, and actively seeking work) and would have applied for benefits.

A change in the Illinois Unemployment Insurance Act to allow laid-off university civil service employees to receive unemployment benefits between academic years could make a much larger class of educational employees likewise eligible for unemployment benefits. This would include employees at community colleges, some private educational institutions, and public school districts. The Illinois Association of School Boards estimated that the cost of extending unemployment benefits to public school districts across Illinois would have been \$70.6 million in 1992. Total costs would be even higher if these benefits were extended to employees of Illinois community colleges and private educational institutions.

AVAILABILITY OF 1983 DATA

None of the organizations we contacted had information on the 1983 costs associated with providing unemployment benefits to university staff laid off between the spring and fall academic terms. We contacted the Illinois Department of Employment Security (DES), the Office of the Comptroller, and the State universities.

Unemployment benefit payments to former State university employees are made by DES and do not go through the Comptroller's Office. DES officials stated that they did not have cost information on 1983 benefits paid to State university staff. These records were kept at DES for three years, warehoused for another five, and then destroyed.

Ten of the twelve State university campuses could provide no information on unemployment benefits in 1983. Northern Illinois University was able to provide the amounts charged to the university, but not a listing of laid-off staff, for each year back to 1977. Western Illinois University provided a listing of laid-off staff in 1983 but could not identify unemployment costs for these employees.

ESTIMATED SUMMER 1993 UNEMPLOYMENT COSTS

There were no estimated costs available for providing unemployment benefits to laid-off university civil service employees between academic years. Officials within the United States Department of Labor that administer the unemployment insurance program were unaware of any state studies or estimates of providing unemployment benefits to university civil service employees. Staff at DES indicated that there have been no studies or estimates done by or for the Department regarding unemployment benefits for university personnel between terms. The American Federation of State, County and Municipal Employees union presented a \$20 million dollar estimate to DES for providing unemployment benefits. According to DES officials, this estimate was confirmed as reasonable if the population of claimants was around 6,000. In addition, DES understood that the estimate pertained to both public and private university personnel.

Due to the unavailability of data from 1983, we expanded the scope of the study to estimate the maximum cost of providing unemployment benefits in 1993 for university civil service employees laid off between academic years.

If Illinois had exercised the option provided in the November 1991 federal law change, the 820 State university civil service employees laid off over the summer of 1993 would have been eligible to receive \$1.35 million in unemployment benefits. This assumes that all laid-off employees would have been eligible for benefits (for example, not working other jobs, able to work, available to work, and actively seeking work) and would have applied for benefits. Assuming each of the 820 laid-off civil service employees had a non-working spouse, the maximum amount payable would have been \$1.6 million. If they all had dependent children, the maximum amount would have been \$1.8 million. See Exhibit 4-1 for a breakdown by university of the estimated unemployment benefit costs.

Our cost estimates are based on data collected at site visits to the State universities. These estimates illustrate the total potential cost to the State of providing unemployment benefits to State university civil service employees on layoff between academic years. The maximum estimated amounts are presented in three categories: the employee alone, an employee with a non-working spouse, and an employee with a dependent child. Accurate information on marital status and dependents is not available from either the universities or DES. When developing the estimates we assumed that, if unemployment benefits were available, everyone would be eligible, would apply, and would receive them for the course of

their layoff period. Thus, we present the estimates in maximum amounts per category. We also based our estimates on the actual layoff period for employees laid off during the summer of 1993, rather than assuming that these employees were on layoff status for the entire summer. We also calculated the estimates based on the actual weekly benefit amount of each employee laid off, rather than using the maximum possible benefit amount. See Appendix B for complete estimate methodology.

Exhibit 4-1 ESTIMATED POTENTIAL UNEMPLOYMENT COSTS * BY UNIVERSITY Summer 1993			
<i>Number of Laid Off Employees By University</i>	<i>Employee Only</i>	<i>Employee & Spouse</i>	<i>Employee & Child</i>
UI-U/C (210)	\$ 397,991	\$ 471,413	\$ 527,533
NIU (176)	244,223	289,434	323,930
ISU (173)	327,779	388,094	434,288
SIU-C (111)	187,602	222,230	248,713
WIU (68)	73,001	86,523	96,812
EIU (42)	79,868	94,578	105,858
SIU-E (37)	32,298	38,312	42,864
CSU (2)	2,497	2,948	3,300
NEIU (1)	1,141	1,351	1,512
TOTAL (820)	\$ 1,346,400	\$ 1,594,883	\$ 1,784,810
* If Illinois had allowed unemployment benefits for university civil service employees laid off during the summer.			
SOURCE: OAG estimate			

IMPLICATIONS OF CHANGING THE LAW

Changing State law to extend unemployment benefits to university employees may have much broader fiscal impact beyond State universities. Federal law contains a provision that allows states, at their option, to pay benefits to *school employees* (universities, community colleges, elementary and secondary school and most private schools) between academic years or terms. Private parochial schools are exempt from this law.

If State law were changed to extend unemployment coverage to not only university employees but also all school employees, the costs could increase significantly. The Illinois Association of School Boards (IASB) estimated, in 1992, that public school districts around the State would have to pay \$55.6 million if unemployment benefits were extended to non-certified school employees who do not work during the summer. The Association's estimate was developed using survey data collected from school districts in the State. The projected estimate did not include the City of Chicago School District. If staffing patterns and wages for the Chicago School District were similar to statewide averages, IASB estimated that Chicago would have added nearly \$15 million (\$70.6 million total) to the total projected bill. These figures represent the projected liability for unemployment benefits in 1992. According

to the IASB, salary figures should be larger now than they would have been in 1992 so the estimated amount will be more in the present day. Also, the total cost would be even higher if unemployment benefits were extended to employees of Illinois community colleges and private educational institutions on summer layoff.

APPENDICES

Appendix A

HOUSE RESOLUTION 2697

STATE OF ILLINOIS
EIGHTY-EIGHTH GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES

House Resolution No. 2697

Offered by Representatives Blagojevich - Hawkins - Woolard and Deering

WHEREAS, Many employees who work for State universities, State schools, and Illinois school districts are laid off each summer and during school vacations, and thus are able to work only seven to ten months per year; and

WHEREAS, Many of these employees are hired on twelve-month appointments, but are laid off each year after as little as seven to eight months; and

WHEREAS, Many of these employees were hired before 1983, when summer unemployment insurance was available; and

WHEREAS, The 1983 changes in federal law that prevented states from providing summer unemployment insurance no longer apply as the federal government, in 1991, returned to the states the option of providing summer unemployment insurance for educational employees, and Illinois has yet to reinstate summer unemployment insurance for these employees, in non-professional academic positions, such as maintenance and dietary; and

WHEREAS, Many of these employees earn as little as ten or eleven thousand dollars annually, leaving them desperately in need of summer work to support themselves and their families; and

WHEREAS, A wide variety of summer work is usually available at our State universities, State schools, and school districts, often including work identical or similar to the work these individuals perform during the school year, such as kitchen, cleaning, and maintenance functions; and

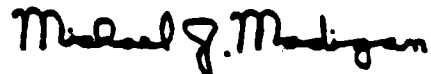
WHEREAS, Many of the laid off employees are ready and qualified for the summer work available at the universities, schools, and school districts; therefore, be it

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-EIGHTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we urge State universities, State schools, and Illinois school districts to offer any summer work that they have available to qualified, laid off employees before they offer it to others; and be it further

RESOLVED, That the Auditor General shall undertake a study of summer unemployment at the State universities and its impact, specifically ascertaining the number and type of university employees who are laid off each summer, determining the number and type of summer jobs available at the universities and reviewing the costs that were associated with providing summer unemployment insurance for university employees before the change in law occurred in 1983; and be it further

RESOLVED, That a suitable copy of this resolution be forwarded to the Auditor General.

Adopted by the House of Representatives on May 26, 1994.



Michael J. Madigan, Speaker of the House



Anthony D. Rossi, Clerk of the House

Appendix B

AUDIT METHODOLOGY

Appendix B
METHODOLOGY

**ESTIMATE OF UNEMPLOYMENT COST DURING SUMMER OF 1993
FOR SEASONALLY LAID OFF NON-PROFESSIONALS
AT STATE UNIVERSITIES**

The third determination of House Resolution 2697 charged the Office of the Auditor General (OAG) with reviewing the costs that were associated with providing summer unemployment insurance for university employees before the law change occurred in 1983. Since unemployment payments to former State employees are made from the Unemployment Trust Fund, and not the Comptroller's Office, the only potential sources of information on the pre-law change data would have been the universities and the Department of Employment Security (DES). The universities did not have any cost data from before the law change in 1983. DES officials also notified the OAG that they did not have any cost information on unemployment insurance benefits paid to university personnel during the summer of 1983. These records were kept at DES for three years, warehoused for another five, then destroyed.

Data on the specific laid off non-professionals, collected from site visits to the universities, was used to estimate the maximum cost of providing unemployment benefits in the summer of 1993. This estimate illustrates the total potential cost to the State of providing unemployment benefits to university non-professionals on seasonal layoff between academic years in 1993. The estimate is presented in three categories: for the employee alone; for an employee with a non-working spouse allowance; and for an employee with a dependent child allowance. All figures represent the maximum amount for the category. Results of the estimate are presented in Chapter 4.

Steps:

1. Calculation of Weekly Benefit Amount for each university non-professional on layoff. Using the DES Monetary Determinations screen in the Benefit Information System, we obtained the weekly benefit amount for all staff identified during site visits as being laid off during the summer of 1993. This amount was based on the assumption that the employee was not married and had no dependent children.
2. Using the difference between the layoff and rehire dates we determined the number of weeks the employee was laid off.
3. The weekly benefit amount for each employee was multiplied by the number of weeks laid off for that employee and a total was obtained.

These individual totals were then summed for all summer 1993 layoffs and the maximum cost to the State was calculated assuming that all of the layoffs were unmarried and had no dependent children.

4. To obtain maximum amounts for employees with additional allowances (non-working spouse, dependent children) we used allowance figures obtained from the DES "Table of Weekly Benefits" form for 1993.

Assumptions:

1. *Magnitude:* Everyone would apply and receive benefits that would be eligible if the State exercised the option to again provide benefits to non-professionals between academic years at institutions of higher education (changing the Illinois Unemployment Insurance Act - 820 ILCS 405/612 A.2).
2. *Adjustment Due to Part-Time Summer Work:* All of the university non-professionals laid off would take the unemployment benefits and not work enough hours at a part-time summer position to affect the amount of their weekly unemployment benefit award.
3. *Waiting Week Requirement:* If the layoff of an employee was a Monday or Tuesday, the employee would be able to count the rest of that week as their "waiting week" required by law and start receiving benefits for the next qualifying week (which would begin on the following Sunday).
4. *Return to Work Date:* If the employee returned to work on either Thursday or Friday they will have been assumed to not have earned enough in those two days to affect an adjustment of their benefit award for that week.
5. *Beginning Date of the Employees Benefit Year:* All of the summer layoffs at the State universities within the scope of the study occurred between May and August. DES keeps nine quarters of wage history information in the Benefit Information System. So, in the current system the wage history information ranged from the *3rd Quarter 1992* to the *3rd Quarter 1994*. The Weekly Benefit Amount for a claimant was calculated using the two highest quarters of the employee's base period. The base period consists of the first four of the last five completed calendar quarters immediately preceding the month in which the benefit year begins. Employees laid off in May 1993 (2nd Quarter 1993) would have a base period of the four quarters of 1992. Since the wage history file had been purged prior to 3rd Quarter 1992, this would leave only two quarters to use in calculating the Weekly Benefit Amount. We used 7/1/93 as the layoff date to calculate the Weekly

Benefit Amount to allow an extra quarter of wages to be included (for those layoffs that occurred in May and June) and provides a more accurate depiction of the true Weekly Benefit Amount.

Appendix C

**SUMMER 1993 LAYOFF INFORMATION
BY UNIVERSITY**

Appendix C
SUMMER 1993 LAYOFF INFORMATION BY UNIVERSITY

CHICAGO STATE UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Community Worker	\$1628/mo	35.00	06/30/93	09/01/93	63	10/01/92
Space Admin. II	\$895/mo	18.75	06/07/93	09/01/93	86	10/01/86

EASTERN ILLINOIS UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Cook	\$10.29	37.50	07/04/93	08/19/93	46	09/18/83
Cook	\$10.29	37.50	05/19/93	08/19/93	92	08/22/84
Cook	\$10.29	37.50	05/19/93	08/19/93	92	02/06/85
Cook	\$10.29	37.50	05/19/93	08/19/93	92	12/31/90
Cook	\$10.29	37.50	07/03/93	08/19/93	47	01/15/81
Cook	\$10.29	37.50	05/19/93	08/19/93	92	08/17/90
Cook	\$10.29	37.50	05/19/93	08/19/93	92	10/27/72
Cook	\$10.29	37.50	05/19/93	08/19/93	92	09/25/86
Cook	\$10.29	37.50	05/19/93	08/19/93	92	09/07/86
Cook	\$10.29	37.50	05/19/93	08/18/93	91	08/30/88
Cook	\$10.29	37.50	05/19/93	08/19/93	92	03/04/70
Cook	\$10.29	37.50	05/19/93	08/19/93	92	09/08/89
Cook	\$10.29	37.50	05/19/93	08/19/93	92	09/10/86
Cook	\$10.29	37.50	05/19/93	08/19/93	92	08/19/91
Cook	\$10.29	37.50	05/19/93	08/19/93	92	01/04/91
Cook	\$10.29	37.50	07/04/93	08/19/93	46	09/07/82
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	09/22/84
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	10/04/82
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	10/23/80
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	09/02/69
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	09/25/78
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	08/24/92
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	08/24/88
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	02/10/92
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	03/15/80
Cooks Helper	\$9.70	37.50	07/04/93	08/19/93	46	09/12/78
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	10/20/75
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	05/22/75

Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	02/10/92
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	09/18/86
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	08/24/88
Cooks Helper	\$9.70	37.50	05/19/93	08/19/93	92	11/16/74
Kitchen Laborer	\$10.29	37.50	07/04/93	08/19/93	46	10/06/87
Kitchen Laborer	\$10.29	37.50	05/19/93	08/19/93	92	11/14/77
Kitchen Laborer	\$10.29	37.50	07/03/93	07/09/93	6	09/11/86
Kitchen Laborer	\$10.29	37.50	05/19/93	08/18/93	91	08/22/88
Kitchen Laborer	\$10.29	37.50	05/16/93	08/19/93	95	03/13/89
Kitchen Laborer	\$10.29	37.50	05/16/93	08/19/93	95	08/20/92
Kitchen Laborer	\$10.29	37.50	05/19/93	08/18/93	91	03/29/88
Museum Registrar	\$11.26	24.75	05/15/93	08/16/93	93	08/17/87
Student Judicial Adv.	\$2601/mo	30.00	06/01/93	08/11/93	71	10/05/92
Student Judicial Adv.	\$2601/mo	30.00	06/01/93	08/18/93	78	07/01/92

NORTHEASTERN ILLINOIS UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Youth Serv. Coord.I	\$1332/mo	37.50	07/01/93	09/01/93	62	03/16/92

WESTERN ILLINOIS UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Asst. Dir. Develop.	\$10.28	37.50	06/01/93	07/01/93	30	09/08/92
Bldg. Serv. Wrk. I	\$11.30	37.50	07/01/93	07/26/93	25	01/16/90
Bldg. Serv. Wrk. I	\$11.30	37.50	07/01/93	08/02/93	32	09/26/89
Bldg. Serv. Wrk. I	\$11.30	37.50	07/01/93	07/26/93	25	01/19/90
Bldg. Serv. Wrk. I	\$11.30	37.50	07/01/93	08/02/93	32	01/22/90
Bldg. Serv. Wrk. I	\$11.30	37.50	07/01/93	07/26/93	25	12/04/89
Bldg. Serv. Wrk. I	\$11.30	37.50	07/01/93	08/02/93	32	01/29/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	11/11/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	02/25/91
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	09/26/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	11/08/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	03/12/84
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	11/05/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	01/16/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	08/27/90
Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	08/29/90

Bldg. Serv. Wrk. I	\$10.75	37.50	07/01/93	08/02/93	32	08/29/90
Cashier II	\$7.73	25.00	05/15/93	08/16/93	93	10/15/84
Child Care Assistant	\$7.18	37.50	05/15/93	08/16/93	93	11/11/85
Child Care Assistant	\$6.79	37.50	05/15/93	08/16/93	93	08/21/91
Child Care Assistant	\$6.79	37.50	05/15/93	08/16/93	93	08/21/91
Clerk II	\$7.04	18.75	05/29/93	08/04/93	67	08/27/84
Clerk III	\$8.16	37.50	05/18/93	08/10/93	84	09/08/69
Clerk III	\$7.64	37.50	05/15/93	08/09/93	86	01/26/87
Clerk III	\$7.63	18.75	05/18/93	08/11/93	85	01/13/86
Clerk III	\$7.59	37.50	05/18/93	06/03/93	16	08/12/85
Clerk III	\$7.59	37.50	08/01/93	08/11/93	10	08/12/85
Clerk III	\$7.56	37.50	05/18/93	08/10/93	84	04/07/86
Clerk III	\$7.47	18.75	05/18/93	08/11/93	85	07/06/81
Clerk III	\$7.29	37.50	05/18/93	08/10/93	84	01/09/89
Clerk III	\$7.14	37.50	05/15/93	08/16/93	93	08/15/91
Clerk III	\$7.14	37.50	05/18/93	08/11/93	85	10/06/86
Cook	\$8.52	15.00	05/15/93	08/16/93	93	10/01/79
Curator of Exhibits	\$15.45	37.50	07/01/93	08/01/93	31	09/21/92
Equipment Attendant	\$12.72	37.50	06/19/93	08/02/93	44	11/27/67
Equipment Attendant	\$7.47	37.50	06/19/93	08/02/93	44	10/30/86
Equipment Attendant	\$7.14	37.50	06/19/93	09/01/93	74	08/21/89
Equipment Attendant	\$7.14	15.00	05/16/93	08/28/93	104	01/20/90
Equipment Attendant	\$7.09	37.50	06/19/93	10/01/93	104	09/14/92
Home Econ. Asst. I	\$7.59	37.50	06/01/93	08/02/93	62	08/31/92
Laboratory Manager	\$21.99	37.50	06/01/93	07/01/93	30	09/02/68
LPN II	\$10.20	37.50	05/17/93	08/16/93	91	03/01/78
LPN II	\$9.19	37.50	06/07/93	08/08/93	62	10/03/88
LPN II	\$8.73	37.50	05/17/93	08/16/93	91	08/15/88
LPN II	\$8.69	37.50	05/17/93	08/16/93	91	11/06/90
LPN II	\$8.69	37.50	05/17/93	08/16/93	91	10/03/89
Med. Records Tech.	\$8.79	37.50	07/12/93	08/16/93	35	09/18/89
Med. Technologist I	\$10.07	37.50	05/17/93	08/16/93	91	01/21/91
Nurse Practitioner	\$19.75	18.75	05/17/93	08/16/93	91	01/03/72
Park. Serv. Agent II	\$7.88	30.00	05/30/93	08/16/93	78	11/15/89
Park. Serv. Agent II	\$7.88	37.50	05/20/93	08/16/93	88	11/04/87
Park. Serv. Agent II	\$7.83	28.13	05/16/93	08/16/93	92	10/19/92
Pharmacy Tech. I	\$7.50	37.50	05/17/93	08/16/93	91	12/05/89
Secretary II	\$7.27	37.50	05/15/93	08/16/93	93	03/11/85
Secretary II	\$7.01	37.50	07/03/93	08/16/93	44	10/16/89
Secretary II	\$6.79	15.00	05/15/93	08/16/93	93	09/04/90
Secretary II	\$6.79	37.50	06/01/93	09/01/93	92	09/23/91
Secretary II	\$6.79	37.50	05/15/93	08/23/93	100	10/28/91
Secretary II	\$6.75	18.75	05/10/93	08/23/93	105	04/27/92
Secretary III	\$8.31	18.75	06/01/93	09/01/93	92	09/17/84
Secretary III	\$8.01	37.50	07/01/93	08/02/93	32	02/18/91
Secretary III	\$7.87	37.50	05/22/93	08/16/93	86	08/16/85
Secretary III	\$7.62	37.50	07/01/93	08/01/93	31	08/24/87
Secretary III	\$7.56	18.75	05/15/93	08/16/93	93	09/03/91
Secretary III	\$7.56	19.88	06/01/93	08/23/93	83	08/10/88
Secretary III	\$7.32	37.50	06/06/93	07/06/93	30	05/08/89
Secretary IV	\$9.42	37.50	07/07/93	08/09/93	33	11/15/76
Secretary IV	\$8.49	18.75	06/07/93	08/26/93	80	01/05/87
Secretary IV	\$8.49	37.50	05/15/93	08/23/93	100	01/16/90

NOTE: One employee at WIU laid off more than once; 68 total staff laid off.

ILLINOIS STATE UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993

POSITION TITLE	HOURLY SALARY	AVG HRS PER WEEK	LAYOFF DATE	REHIRE DATE	DAYS ON LAYOFF	ORIGINAL HIRE DATE
Admin. Nurse I	\$11.47	37.50	06/04/93	08/17/93	74	08/17/89
Admin. Nurse I	\$10.99	37.50	05/29/93	08/17/93	80	02/03/89
Cashier I	\$6.54	28.13	05/08/93	08/19/93	103	08/12/91
Cashier I	\$6.29	18.75	05/08/93	08/23/93	107	08/19/85
Clerk III	\$6.69	18.75	05/15/93	08/16/93	93	05/10/78
Dishroom Supervisor	\$10.68	37.50	05/07/93	08/16/93	101	04/29/68
Dishroom Supervisor	\$10.68	37.50	05/07/93	*07/31/93	85	02/12/73
Dishroom Supervisor	\$10.68	37.50	05/07/93	08/16/93	101	10/22/70
Dishroom Supervisor	\$10.68	37.50	05/07/93	08/16/93	101	09/13/65
Dishroom Supervisor	\$10.68	37.50	05/07/93	08/16/93	101	09/14/64
Dup. Mach. Oper. I	\$7.54	37.50	05/16/93	08/16/93	92	08/27/90
Equipment Attendant	\$7.39	37.50	06/01/93	08/02/93	62	08/16/88
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/10/79
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	10/30/78
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/04/84
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	02/08/82
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	02/05/79
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/31/76
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/16/85
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	10/04/69
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	01/05/82
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	04/11/78
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/06/83
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	10/24/79
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	01/22/79
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/01/81
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	04/04/74
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	12/03/79
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	10/06/76
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/17/78
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/23/78
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/22/81
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	01/28/80
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/08/70
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	02/16/81
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	10/20/75
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	01/25/82
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/26/77
First Cook	\$10.18	37.50	05/07/93	*05/31/93	24	08/06/77
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	01/13/77
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/21/70
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	09/02/80
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/29/83
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	12/06/73
First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/28/75

First Cook	\$10.18	37.50	05/07/93	08/16/93	101	08/20/80
First Cook	\$9.16	37.50	05/07/93	08/16/93	101	01/09/86
First Cook	\$9.16	37.50	05/07/93	08/16/93	101	10/01/85
First Cook	\$8.00	37.50	05/07/93	08/16/93	101	08/18/86
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/27/90
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	11/05/90
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	09/07/88
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	09/02/86
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/01/88
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	01/14/91
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	09/14/81
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	11/16/88
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/25/89
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/26/91
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	01/14/91
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	09/05/89
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/10/88
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/28/89
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	08/19/91
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	11/29/88
First Cook	\$7.79	37.50	05/07/93	08/16/93	101	10/12/87
Food Service Cashier	\$6.70	25.13	05/29/93	08/17/93	80	08/23/83
Food Service Supr.	\$10.42	18.75	06/15/93	08/17/93	63	09/20/82
Foods Lab. Assistant	\$7.97	25.13	05/29/93	08/17/93	80	08/23/73
Health Service Nurse	\$15.20	37.50	05/08/93	*06/30/93	53	06/02/72
Health Service Nurse	\$14.96	20.25	05/08/93	08/17/93	101	05/13/74
Health Service Nurse	\$14.78	37.50	05/08/93	*06/30/93	53	04/05/76
Health Service Nurse	\$12.67	37.50	05/08/93	08/16/93	100	08/20/84
Health Service Nurse	\$12.07	37.50	05/08/93	08/17/93	101	10/03/83
Health Service Nurse	\$11.88	37.50	05/08/93	08/16/93	100	01/22/90
Health Service Nurse	\$11.56	37.50	05/08/93	08/17/93	101	08/28/91
Health Service Nurse	\$11.00	20.25	05/08/93	08/17/93	101	09/14/92
Interpreter	\$9.81	26.25	05/29/93	08/17/93	80	02/03/86
Interpreter	\$9.54	37.50	05/29/93	*08/16/93	79	09/25/92
Interpreter	\$9.54	11.25	05/29/93	08/17/93	80	02/18/92
Interpreter	\$9.54	37.50	05/29/93	08/17/93	80	08/18/92
Interpreter	\$9.54	37.50	05/29/93	08/17/93	80	08/18/92
Kitchen Helper	\$10.21	20.25	05/07/93	08/16/93	101	10/31/66
Kitchen Helper	\$10.21	20.25	05/07/93	08/16/93	101	09/18/67
Kitchen Helper	\$10.08	20.25	05/07/93	08/16/93	101	03/26/69
Kitchen Helper	\$9.77	20.25	05/16/93	08/16/93	92	09/14/72
Kitchen Helper	\$9.28	20.25	05/07/93	08/16/93	101	11/02/73
Kitchen Helper	\$8.81	20.25	05/07/93	08/16/93	101	03/07/75
Kitchen Helper	\$8.80	20.25	05/07/93	08/16/93	101	10/05/70
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	04/25/79
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	12/10/79
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	03/09/66
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	09/07/77
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	09/23/68
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	04/19/76
Kitchen Laborer	\$10.47	37.50	05/07/93	08/16/93	101	10/15/75
Kitchen Laborer	\$8.30	37.50	05/07/93	08/16/93	101	03/14/88
Kitchen Laborer	\$8.30	37.50	05/07/93	08/16/93	101	01/07/88

Kitchen Laborer	\$8.08	37.50	05/07/93	08/16/93	101	10/07/91
Kitchen Laborer	\$8.08	22.50	05/07/93	08/16/93	101	09/30/92
Kitchen Laborer	\$8.08	37.50	05/07/93	08/16/93	101	12/01/88
Kitchen Laborer	\$8.08	37.50	05/07/93	08/16/93	101	09/05/89
Kitchen Laborer	\$8.08	37.50	05/07/93	07/26/93	80	01/21/93
Kitchen Laborer	\$8.08	37.50	05/07/93	08/16/93	101	09/10/90
Kitchen Stores Lab.	\$10.60	37.50	05/07/93	08/16/93	101	02/27/81
Kitchen Stores Lab.	\$10.60	37.50	05/07/93	08/16/93	101	04/14/75
Kitchen Stores Lab.	\$8.25	37.50	05/07/93	08/16/93	101	11/26/90
Lib. Tech. Asst. I	\$8.42	37.50	06/30/93	08/17/93	48	11/27/89
Locker Room Att.	\$11.02	18.75	06/11/93	08/17/93	67	04/01/64
LPN I	\$10.22	37.50	05/08/93	08/17/93	101	02/15/82
LPN I	\$9.49	37.50	05/08/93	08/17/93	101	08/05/85
LPN I	\$9.49	37.50	05/08/93	08/17/93	101	11/19/84
LPN I	\$9.46	18.75	05/08/93	08/16/93	100	07/29/86
Med. Lab. Tech. II	\$10.79	15.00	05/08/93	*06/04/93	27	10/07/81
Med. Lab. Tech. II	\$9.73	18.75	05/08/93	08/17/93	101	11/15/82
Med. Lab. Tech. II	\$9.07	22.50	05/08/93	08/16/93	100	08/30/89
Med. Lab. Tech. II	\$8.72	15.00	05/08/93	08/17/93	101	08/05/89
Med. Lab. Tech. II	\$8.72	22.50	05/08/93	08/17/93	101	08/21/89
Med. Lab. Tech. II	\$8.65	11.25	05/08/93	08/16/93	100	08/15/89
Med. Radiographer I	\$10.00	22.50	05/08/93	08/17/93	101	08/15/92
Music Instr. Spec.	\$3202/mo	37.50	06/01/93	08/01/93	61	07/01/69
Nurse Practitioner	\$16.22	37.50	05/08/93	06/12/93	35	12/29/81
Nurse Practitioner	\$15.50	18.75	06/14/93	08/16/93	63	09/09/87
Nursing Assistant	\$7.51	18.75	05/08/93	08/17/93	101	08/30/75
Nursing Assistant	\$6.17	18.75	05/08/93	08/17/93	101	12/07/92
Occ. Therapy Asst.	\$12.58	32.63	05/29/93	08/17/93	80	08/26/91
Occ. Therapy Asst.	\$10.85	37.50	05/29/93	08/17/93	80	08/19/91
Patient Unit Clerk I	\$8.99	25.13	05/12/93	08/16/93	96	08/15/89
Patient Unit Clerk I	\$6.69	37.50	05/08/93	08/17/93	101	07/13/92
Patient Unit Clerk I	\$6.69	37.50	05/08/93	*07/07/93	60	08/28/92
Pharmacist	\$19.68	37.50	05/08/93	08/17/93	101	11/05/90
Pharmacist	\$19.63	3.75	05/08/93	08/17/93	101	06/01/80
Pharmacy Tech. I	\$9.79	37.50	05/08/93	08/17/93	101	08/11/80
Phy. Therapy Asst.	\$12.10	37.50	06/04/93	08/17/93	74	08/22/74
Phy. Therapy Asst.	\$9.77	37.50	06/04/93	08/17/93	74	09/04/91
Route Driver	\$8.22	37.50	05/31/93	06/01/93	1	11/11/91
School Children Att.	\$7.33	37.50	05/29/93	08/17/93	80	10/12/81
School Children Att.	\$7.04	37.50	06/11/93	08/17/93	67	08/17/88
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	02/24/92
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	02/08/93
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	01/31/90
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	06/16/89
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	04/20/79
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	10/14/91
Second Cook	\$7.60	37.50	05/07/93	08/06/93	91	10/21/91
Second Cook	\$7.60	37.50	05/07/93	*08/10/93	95	08/24/92
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	09/14/92
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	09/08/92
Second Cook	\$7.60	37.50	05/07/93	08/16/93	101	06/14/91
Secretary II	\$7.42	37.50	06/11/93	08/05/93	55	09/08/76
Secretary II	\$6.59	37.50	05/31/93	08/01/93	62	04/01/91

Secretary III	\$9.70	37.50	06/19/93	08/16/93	58	02/16/81
Secretary III	\$9.09	37.50	06/01/93	08/01/93	61	10/15/79
Secretary III	\$8.70	18.75	05/16/93	08/16/93	92	06/18/90
Secretary III	\$7.36	18.75	05/17/93	08/16/93	91	09/12/88
Secretary III	\$7.35	28.13	05/15/93	08/16/93	93	02/23/76
Secretary III	\$7.27	37.50	06/01/93	08/01/93	61	08/01/90
Secretary III	\$7.23	37.50	05/15/93	07/15/93	61	10/17/88
Secretary III	\$7.11	37.50	06/01/93	08/01/93	61	01/17/89
Secretary IV	\$9.90	37.50	06/15/93	08/17/93	63	04/20/81
Spec. Ed. Tch. Asst.	\$10.42	37.50	05/29/93	08/17/93	80	01/11/80
Spec. Ed. Tch. Asst.	\$10.09	37.50	05/29/93	08/17/93	80	09/23/81
Spec. Ed. Tch. Asst.	\$9.53	22.50	05/29/93	08/17/93	80	09/01/87
Spec. Ed. Tch. Asst.	\$9.50	37.50	05/29/93	08/17/93	80	10/01/84
Spec. Ed. Tch. Asst.	\$9.47	37.50	05/29/93	08/17/93	80	08/19/87
Spec. Ed. Tch. Asst.	\$9.38	37.50	05/29/93	08/17/93	80	01/03/89
Spec. Ed. Tch. Asst.	\$9.37	37.50	05/29/93	08/17/93	80	08/16/88
Spec. Ed. Tch. Asst.	\$9.37	37.50	05/29/93	08/17/93	80	12/05/88
Spec. Ed. Tch. Asst.	\$9.20	30.00	05/29/93	08/16/93	79	06/20/84
Spec. Ed. Tch. Asst.	\$9.17	37.50	05/29/93	08/17/93	80	08/18/89
Teacher Aide	\$8.82	37.50	05/31/93	08/17/93	78	01/07/91
Teacher Aide	\$8.80	37.50	05/31/93	08/17/93	78	04/27/89
Transporter I	\$8.20	37.50	05/18/93	08/16/93	90	08/29/84

NORTHERN ILLINOIS UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Account Tech. I	\$7.18	18.75	06/01/93	09/01/93	92	01/04/89
Baker I	\$8.83	37.50	05/08/93	08/19/93	103	08/24/89
Baker I	\$8.78	37.50	05/08/93	08/19/93	103	10/22/79
Baker II	\$9.78	37.50	05/08/93	08/19/93	103	08/14/78
Baker III	\$11.48	37.50	05/08/93	08/19/93	103	10/30/67
Bldg. Serv. Wrk.	\$11.16	37.50	05/15/93	08/16/93	93	10/25/77
Bldg. Serv. Wrk.	\$11.16	37.50	05/15/93	08/17/93	94	11/02/87
Bldg. Serv. Wrk.	\$8.60	37.50	05/15/93	08/17/93	94	08/16/88
Bldg. Serv. Wrk.	\$8.60	37.50	05/15/93	08/17/93	94	05/22/89
Bldg. Serv. Wrk.	\$8.60	37.50	05/15/93	08/17/93	94	03/22/93
Bldg. Serv. Wrk.	\$8.60	37.50	05/15/93	08/16/93	93	08/16/90
Bldg. Serv. Wrk.	\$8.60	37.50	05/15/93	08/16/93	93	01/19/93
Cashier II	\$8.97	37.50	06/01/93	08/02/93	62	09/26/77
Child Develop. Supr.	\$1625/mo	37.50	05/22/93	06/07/93	16	06/16/92
Clerk Chief	\$8.24	37.50	05/15/93	08/05/93	82	09/05/89
Clerk Chief	\$8.24	37.50	05/15/93	08/05/93	82	08/14/89
Clerk Chief	\$8.23	37.50	05/15/93	08/05/93	82	09/26/88
Cook	\$10.52	37.50	08/09/93	08/20/93	11	10/11/78
Cook	\$10.52	30.00	08/08/93	08/20/93	12	08/10/78
Cook	\$10.52	37.50	08/09/93	08/20/93	11	09/20/76

Cook	\$10.19	30.00	05/07/93	08/20/93	105	09/06/87
Cook	\$10.19	37.50	05/12/93	08/20/93	100	02/12/71
Cook	\$10.19	37.50	05/10/93	06/14/93	35	10/11/78
Cook	\$10.19	37.50	05/15/93	08/20/93	97	08/21/81
Cook	\$10.19	37.50	05/11/93	08/20/93	101	09/22/86
Cook	\$10.19	37.50	05/08/93	08/20/93	104	10/24/68
Cook	\$10.19	37.50	05/13/93	08/20/93	99	01/14/81
Cook	\$10.19	37.50	05/07/93	08/20/93	105	02/01/82
Cook	\$10.19	37.50	06/08/93	08/20/93	73	08/19/74
Cook	\$10.19	37.50	05/09/93	08/20/93	103	01/07/87
Cook	\$10.19	37.50	05/12/93	08/17/93	97	08/27/84
Cook	\$10.19	37.50	05/08/93	08/20/93	104	09/13/79
Cook	\$10.19	37.50	05/08/93	06/04/93	27	08/10/78
Cook	\$10.19	37.50	05/14/93	08/16/93	94	04/12/79
Cook	\$10.19	37.50	05/07/93	08/20/93	105	02/12/79
Cook	\$9.97	37.50	08/20/93	09/01/93	12	09/15/86
Cook	\$9.97	37.50	08/27/93	09/01/93	5	03/02/87
Cook	\$8.67	19.88	08/02/93	08/23/93	21	01/06/93
Cook	\$8.34	37.50	05/11/93	*08/04/93	85	09/30/91
Cook	\$8.34	37.50	05/08/93	08/20/93	104	09/21/92
Cook	\$8.34	37.50	05/07/93	08/20/93	105	08/21/89
Cook	\$8.34	37.50	05/06/93	08/23/93	109	08/15/89
Cook	\$8.34	37.50	05/08/93	08/20/93	104	01/13/89
Cook	\$8.34	30.00	05/07/93	08/20/93	105	10/17/91
Cook	\$8.34	37.50	05/21/93	08/20/93	91	03/20/89
Cook	\$8.34	37.50	05/07/93	08/20/93	105	03/18/91
Cook	\$8.34	37.50	05/18/93	08/20/93	94	08/17/92
Cook	\$8.34	19.88	05/01/93	06/01/93	31	01/06/93
Cook	\$7.96	18.75	08/20/93	09/02/93	13	10/19/92
Cook	\$7.63	37.50	08/20/93	08/26/93	6	03/02/87
Cooks Helper	\$10.08	37.50	08/08/93	08/16/93	8	10/25/77
Cooks Helper	\$10.08	30.00	08/08/93	08/20/93	12	09/04/79
Cooks Helper	\$10.08	37.50	08/08/93	08/20/93	12	08/25/75
Cooks Helper	\$9.75	37.50	05/07/93	08/20/93	105	08/16/76
Cooks Helper	\$9.75	37.50	05/17/93	08/20/93	95	09/26/83
Cooks Helper	\$9.75	37.50	05/07/93	08/20/93	105	01/19/81
Cooks Helper	\$9.75	37.50	05/08/93	08/20/93	104	10/03/75
Cooks Helper	\$9.75	37.50	05/12/93	08/20/93	100	10/16/89
Cooks Helper	\$9.75	37.50	05/08/93	06/04/93	27	09/04/79
Cooks Helper	\$9.75	37.50	05/07/93	06/04/93	28	10/25/77
Cooks Helper	\$9.75	30.00	05/04/93	08/17/93	105	08/13/79
Cooks Helper	\$9.75	37.50	05/07/93	08/20/93	105	10/14/75
Cooks Helper	\$9.75	37.50	05/14/93	08/20/93	98	09/07/84
Cooks Helper	\$9.75	37.50	05/07/93	08/20/93	105	08/21/86
Cooks Helper	\$9.75	37.50	05/13/93	08/20/93	99	08/16/76
Cooks Helper	\$9.75	37.50	05/07/93	08/20/93	105	08/29/75
Cooks Helper	\$8.30	28.13	08/11/93	08/23/93	12	03/01/93
Cooks Helper	\$8.30	37.50	07/19/93	08/20/93	32	11/16/87
Cooks Helper	\$7.97	37.50	05/08/93	08/20/93	104	10/11/88
Cooks Helper	\$7.97	30.00	05/07/93	08/20/93	105	01/30/92
Cooks Helper	\$7.97	28.13	05/01/93	06/01/93	31	03/01/93
Cooks Helper	\$7.97	37.50	05/22/93	06/08/93	17	11/16/87
Cooks Helper	\$7.97	37.50	05/08/93	08/20/93	104	12/05/90

Cooks Helper	\$7.97	37.50	05/21/93	08/20/93	91	09/24/87
Cooks Helper	\$7.97	37.50	05/09/93	08/20/93	103	10/28/92
Cooks Helper	\$7.97	37.50	05/08/93	08/20/93	104	04/22/91
Cooks Helper	\$7.97	37.50	06/13/93	07/18/93	35	11/16/87
Food Serv. Supr.	\$8.07	37.50	05/15/93	08/16/93	93	11/01/84
Interpreter	\$13.53	30.00	05/11/93	08/19/93	100	08/19/91
Interpreter	\$13.37	30.00	08/06/93	08/19/93	13	02/19/90
Interpreter	\$13.01	30.00	05/14/93	06/14/93	31	02/19/90
Interpreter	\$12.51	30.00	05/12/93	08/19/93	99	08/25/86
Interpreter	\$12.14	30.00	05/08/93	08/05/93	89	08/20/90
Interpreter	\$11.02	30.00	05/14/93	08/18/93	96	08/17/92
Interpreter	\$10.38	30.00	05/11/93	06/01/93	21	01/11/93
Interpreter	\$2494/mo	37.50	05/13/93	06/07/93	25	01/14/80
Kitchen Helper	\$10.42	26.25	08/08/93	08/17/93	9	10/06/67
Kitchen Helper	\$10.40	37.50	08/08/93	08/17/93	9	09/09/68
Kitchen Helper	\$10.30	18.75	08/08/93	08/17/93	9	02/24/69
Kitchen Helper	\$10.22	18.75	08/08/93	08/17/93	9	09/05/67
Kitchen Helper	\$10.19	37.50	05/15/93	06/04/93	20	09/09/68
Kitchen Helper	\$10.09	26.25	05/08/93	06/04/93	27	02/24/69
Kitchen Helper	\$10.01	18.75	05/08/93	06/04/93	27	09/05/67
Kitchen Helper	\$9.80	37.50	08/08/93	08/20/93	12	09/12/66
Kitchen Helper	\$9.59	37.50	05/08/93	06/04/93	27	09/12/66
Kitchen Helper	\$9.22	26.25	08/08/93	08/17/93	9	05/02/72
Kitchen Helper	\$9.01	34.88	05/08/93	06/04/93	27	05/02/72
Kitchen Helper	\$8.64	33.75	08/08/93	08/20/93	12	09/11/72
Kitchen Helper	\$7.66	18.75	08/08/93	08/23/93	15	10/25/76
Kitchen Helper	\$7.58	18.75	08/08/93	08/18/93	10	01/19/81
Kitchen Helper	\$7.54	18.75	08/08/93	08/17/93	9	08/27/79
Kitchen Helper	\$7.54	19.88	05/08/93	08/20/93	104	08/02/76
Kitchen Helper	\$7.45	33.75	05/07/93	06/04/93	28	10/25/76
Kitchen Helper	\$7.39	34.88	05/08/93	08/20/93	104	08/14/80
Kitchen Helper	\$7.37	37.50	05/12/93	06/04/93	23	01/19/81
Kitchen Helper	\$7.35	37.50	08/08/93	08/23/93	15	11/17/80
Kitchen Helper	\$7.33	37.50	05/11/93	06/04/93	24	08/27/79
Kitchen Helper	\$7.27	33.75	05/08/93	08/20/93	104	08/22/77
Kitchen Helper	\$7.26	32.25	05/08/93	08/20/93	104	08/20/79
Kitchen Helper	\$7.15	37.50	05/15/93	08/17/93	94	03/07/79
Kitchen Helper	\$7.15	25.13	05/08/93	08/20/93	104	08/21/78
Kitchen Helper	\$7.14	37.50	05/08/93	06/04/93	27	11/17/80
Kitchen Helper	\$7.12	21.38	05/07/93	08/20/93	105	01/08/79
Kitchen Helper	\$7.09	37.50	08/08/93	08/20/93	12	10/11/78
Kitchen Helper	\$6.88	31.13	05/08/93	06/08/93	31	10/11/78
Kitchen Helper	\$6.52	19.88	05/08/93	08/20/93	104	08/14/80
Kitchen Helper	\$6.49	21.38	05/08/93	08/20/93	104	09/15/86
Kitchen Helper	\$6.45	37.50	05/08/93	08/18/93	102	08/21/86
Kitchen Helper	\$6.41	19.88	05/08/93	08/20/93	104	10/08/86
Kitchen Helper	\$6.14	19.88	05/08/93	08/23/93	107	10/15/87
Kitchen Helper	\$6.08	21.38	05/08/93	08/20/93	104	08/29/88
Kitchen Helper	\$6.08	25.13	05/08/93	08/20/93	104	03/07/88
Kitchen Helper	\$6.08	21.38	05/08/93	08/20/93	104	03/21/88
Kitchen Helper	\$5.95	19.88	05/06/93	08/20/93	106	10/16/89
Kitchen Helper	\$5.95	19.88	05/08/93	08/20/93	104	08/28/89
Kitchen Helper	\$5.92	19.88	05/08/93	08/20/93	104	08/22/89

Kitchen Helper	\$5.92	21.38	05/08/93	08/20/93	104	02/12/90
Kitchen Helper	\$5.90	19.88	05/08/93	08/20/93	104	03/18/91
Kitchen Helper	\$5.90	18.75	05/08/93	08/20/93	104	10/28/91
Kitchen Helper	\$5.90	19.88	05/08/93	08/20/93	104	10/16/91
Kitchen Helper	\$5.90	26.25	05/08/93	08/20/93	104	08/22/91
Kitchen Helper	\$5.90	18.75	05/08/93	08/20/93	104	01/10/92
Kitchen Helper	\$5.90	25.13	05/08/93	08/20/93	104	09/10/90
Kitchen Helper	\$5.90	19.88	05/08/93	*08/05/93	89	08/20/90
Kitchen Helper	\$5.90	23.63	05/08/93	08/20/93	104	02/17/92
Kitchen Helper	\$5.90	18.75	05/08/93	08/20/93	104	09/24/90
Kitchen Helper	\$5.64	19.88	05/08/93	08/20/93	104	08/31/92
Kitchen Helper	\$5.64	18.75	05/08/93	08/17/93	101	09/14/92
Kitchen Helper	\$5.64	18.75	05/08/93	08/17/93	101	02/15/93
Kitchen Helper	\$5.64	18.75	05/08/93	*08/06/93	90	03/29/93
Kitchen Helper	\$5.64	18.75	05/08/93	08/17/93	101	10/28/92
Kitchen Helper	\$5.64	21.38	05/07/93	08/20/93	105	09/14/92
Kitchen Helper	\$5.64	22.50	05/07/93	08/20/93	105	10/13/92
Kitchen Helper	\$5.64	18.75	05/07/93	*08/24/93	109	01/08/93
Kitchen Laborer	\$10.34	30.00	08/08/93	08/16/93	8	09/15/69
Kitchen Laborer	\$10.34	37.50	08/08/93	08/16/93	8	01/03/72
Kitchen Laborer	\$10.01	37.50	05/21/93	08/16/93	87	08/11/86
Kitchen Laborer	\$10.01	37.50	05/21/93	06/08/93	18	08/13/69
Kitchen Laborer	\$10.01	37.50	06/04/93	08/09/93	66	10/05/81
Kitchen Laborer	\$10.01	37.50	05/21/93	06/07/93	17	09/15/69
Kitchen Laborer	\$7.96	30.00	08/19/93	09/01/93	13	09/10/90
Kitchen Laborer	\$7.96	18.75	08/19/93	09/01/93	13	10/05/92
Kitchen Laborer	\$7.48	37.50	05/26/93	08/09/93	75	01/06/92
Kitchen Laborer	\$7.48	18.75	05/07/93	08/10/93	95	04/27/92
Kitchen Laborer	\$7.48	37.50	05/26/93	08/11/93	77	09/05/91
Kitchen Laborer	\$7.48	37.50	05/27/93	08/17/93	82	08/28/89
Kitchen Laborer	\$7.48	37.50	06/09/93	08/11/93	63	08/21/89
Kitchen Laborer	\$7.48	19.88	05/22/93	08/09/93	79	01/07/93
Kitchen Laborer	\$7.48	37.50	05/27/93	08/09/93	74	01/29/90
Kitchen Laborer	\$7.48	37.50	05/22/93	08/09/93	79	02/06/89
Kitchen Laborer	\$7.48	18.75	05/07/93	*08/27/93	112	02/19/93
Kitchen Laborer	\$7.48	37.50	05/22/93	08/09/93	79	11/09/88
Kitchen Laborer	\$7.48	37.50	05/26/93	08/11/93	77	09/28/92
Kitchen Laborer	\$7.48	15.00	05/15/93	08/17/93	94	01/07/93
Kitchen Laborer	\$7.48	30.00	05/11/93	08/19/93	100	09/25/89
Kitchen Laborer	\$7.48	37.50	05/22/93	08/11/93	81	09/11/89
Kitchen Stores Lab.	\$7.77	37.50	06/16/93	08/11/93	56	01/29/90
Kitchen Stores Lab.	\$7.77	37.50	05/22/93	08/09/93	79	03/01/93
Kitchen Stores Lab.	\$7.77	37.50	05/21/93	08/09/93	80	01/29/90
Kitchen Stores Lab.	\$7.77	37.50	05/27/93	08/09/93	74	04/09/91
LPN I	\$8.46	37.50	05/08/93	05/27/93	19	08/22/88
LPN I	\$8.46	37.50	06/19/93	08/13/93	55	08/22/88
LPN I	\$8.46	37.50	05/15/93	05/28/93	13	08/22/88
LPN I	\$8.46	37.50	06/08/93	*07/15/93	37	08/22/88
Medical Assistant	\$8.46	37.50	06/09/93	08/16/93	68	03/16/88
Medical Assistant	\$8.46	37.50	05/08/93	06/01/93	24	03/16/88
Mot. Veh. Op/Mech.	\$9.72	37.50	05/15/93	08/16/93	93	09/06/88
Mot. Veh. Op/Mech.	\$9.10	37.50	05/15/93	08/16/93	93	02/06/91
Nurse I Staff	\$12.56	37.50	06/16/93	08/16/93	61	09/11/80

Nurse I Staff	\$12.10	37.50	06/16/93	08/09/93	54	11/02/82
Nurse I Staff	\$12.07	37.50	05/15/93	08/16/93	93	08/22/83
Nurse I Staff	\$11.88	37.50	05/21/93	08/16/93	87	09/16/85
Nurse I Staff	\$11.87	22.50	05/14/93	08/16/93	94	09/11/78
Nurse I Staff	\$10.66	18.75	05/06/93	08/16/93	102	08/10/92
Nurse II Staff	\$1450/mo	26.25	06/05/93	08/02/93	58	11/26/90
Nurse Practitioner	\$1285/mo	18.75	05/15/93	08/16/93	93	10/30/89
Park. Serv. Agent I	\$6.79	37.50	05/15/93	08/18/93	95	09/05/89
Pharmacist	\$2181/mo	28.13	05/08/93	08/18/93	102	07/11/79
Secretary III	\$8.78	37.50	05/15/93	08/16/93	93	08/22/83
Secretary III	\$8.62	30.00	06/01/93	08/02/93	62	02/17/86
Secretary III	\$7.47	28.13	05/15/93	08/16/93	93	06/03/91
Secretary III	\$7.47	37.50	07/23/93	08/16/93	24	10/08/90
Secretary III	\$7.47	37.50	05/15/93	07/16/93	62	10/08/90
Sports Equip. Supr.	\$9.08	37.50	05/15/93	08/16/93	93	10/23/89
Typing Clerk II	\$6.47	37.50	05/15/93	07/16/93	62	07/16/90
Typing Clerk II	\$6.47	25.13	05/15/93	08/16/93	93	01/08/91
Typing Clerk III	\$7.48	37.50	06/12/93	08/09/93	58	02/23/87
Typing Clerk III	\$7.39	37.50	05/22/93	08/12/93	82	08/17/87
Typing Clerk III	\$6.79	37.50	05/22/93	08/05/93	75	10/22/90
Typing Clerk III	\$6.51	18.75	05/18/93	08/09/93	83	10/05/92
Typing Clerk III	\$6.51	37.50	05/27/93	07/06/93	40	08/10/92

NOTE: Twenty-three employees at NIU laid off twice; one laid off three times; 176 total staff laid off.

**SOUTHERN ILLINOIS UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993
CARBONDALE**

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	06/13/55
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	09/05/85
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	01/25/82
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	01/22/87
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/15/84
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	10/06/86
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/15/84
Cooks Helper	\$9.84	37.50	05/14/93	08/10/93	88	03/29/78
Cooks Helper	\$9.84	37.50	05/14/93	08/10/93	88	08/18/82
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	02/16/89
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	02/05/86
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/15/84
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/14/85
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/20/86
Cooks Helper	\$9.84	37.50	05/21/93	08/05/93	76	08/25/80
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	03/06/75
Cooks Helper	\$9.84	37.50	05/14/93	08/11/93	89	10/22/84
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	04/20/87

Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/15/88
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/20/81
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/24/81
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/25/86
Cooks Helper	\$9.84	37.50	05/21/93	08/08/93	79	11/02/81
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	12/01/86
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	10/09/68
Cooks Helper	\$9.84	37.50	05/14/93	08/13/93	91	08/20/87
Cooks Helper	\$9.30	37.50	05/14/93	08/13/93	91	10/01/91
Cooks Helper	\$8.66	37.50	05/14/93	08/13/93	91	01/15/93
Dining Room Supr.	\$9.96	37.50	05/14/93	07/23/93	70	08/28/89
Dining Room Supr.	\$9.96	37.50	05/14/93	07/23/93	70	04/15/78
Dining Room Supr.	\$9.96	37.50	05/14/93	07/23/93	70	09/15/86
Dining Room Supr.	\$9.96	37.50	05/14/93	07/23/93	70	08/22/75
Dining Room Supr.	\$9.96	37.50	05/14/93	07/23/93	70	08/22/89
Dining Room Supr.	\$9.96	37.50	05/14/93	07/23/93	70	04/25/89
Dining Room Supr.	\$9.96	37.50	05/14/93	08/18/93	96	04/26/89
Dining Room Supr.	\$8.97	37.50	05/14/93	07/23/93	70	08/20/86
Dishroom Supr.	\$10.17	37.50	05/21/93	07/23/93	63	08/20/87
Dishroom Supr.	\$10.17	37.50	05/21/93	07/23/93	63	11/26/79
Dishroom Supr.	\$10.17	37.50	05/21/93	07/23/93	63	08/11/82
Dishroom Supr.	\$10.17	37.50	05/21/93	07/23/93	63	03/20/89
Dishroom Supr.	\$10.17	37.50	05/21/93	08/09/93	80	10/08/88
Dishroom Supr.	\$10.17	37.50	05/21/93	07/23/93	63	08/15/79
Dishroom Supr.	\$10.17	37.50	07/01/93	07/23/93	22	02/29/88
Dishroom Supr.	\$10.17	37.50	05/21/93	07/23/93	63	04/04/69
Dishroom Supr.	\$10.02	37.50	05/21/93	07/23/93	63	02/16/88
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	12/01/86
First Cook	\$10.17	37.50	05/14/93	08/12/93	90	03/13/74
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	11/14/88
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	09/06/77
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	02/29/88
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	01/25/85
First Cook	\$10.17	37.50	05/21/93	08/13/93	84	05/05/77
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	01/22/87
First Cook	\$10.17	37.50	05/14/93	08/07/93	85	09/22/70
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	11/01/82
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	08/01/91
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	01/23/87
First Cook	\$10.17	37.50	05/21/93	08/04/93	75	10/26/78
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	10/05/87
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	08/20/81
First Cook	\$10.17	37.50	05/14/93	08/13/93	91	08/27/90
First Cook	\$9.16	37.50	05/14/93	08/13/93	91	09/28/92
Food Prod. Asst. Mgr.	\$10.72	37.50	05/21/93	07/23/93	63	08/05/91
Food Prod. Asst. Mgr.	\$10.66	37.50	05/21/93	07/23/93	63	09/02/86
Food Prod. Asst. Mgr.	\$10.36	37.50	05/21/93	07/23/93	63	08/31/88
Food Prod. Mgr.	\$12.03	37.50	05/21/93	07/23/93	63	10/06/77
Food Prod. Mgr.	\$12.03	37.50	05/21/93	07/23/93	63	09/27/83
Food Prod. Mgr.	\$11.56	37.50	05/21/93	07/23/93	63	03/27/89
Food Prod. Mgr.	\$11.35	37.50	05/21/93	07/23/93	63	11/05/84
Food Prod. Mgr.	\$11.35	18.75	05/21/93	07/23/93	63	06/05/89
Food Prod. Mgr.	\$11.35	37.50	05/21/93	07/23/93	63	08/13/90

Kitchen Laborer	\$9.84	37.50	05/21/93	07/28/93	68	09/07/71
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	03/26/90
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	01/22/87
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	01/27/86
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	03/20/89
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	08/12/85
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	11/27/89
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	12/03/76
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	10/11/90
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	05/01/90
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	11/26/90
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	01/21/86
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	03/20/89
Kitchen Laborer	\$9.84	37.50	05/21/93	08/05/93	76	09/04/79
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	11/28/90
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	08/21/86
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	12/07/87
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	01/21/86
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	03/20/89
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	11/01/82
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	08/27/90
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	06/28/82
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	02/05/87
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	02/12/87
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	01/09/89
Kitchen Laborer	\$9.84	37.50	05/21/93	08/05/93	76	05/01/72
Kitchen Laborer	\$9.84	37.50	05/21/93	07/28/93	68	09/30/70
Kitchen Laborer	\$9.84	37.50	05/21/93	08/09/93	80	04/18/85
Kitchen Laborer	\$9.43	37.50	05/21/93	08/09/93	80	08/21/84
Kitchen Laborer	\$9.43	37.50	05/21/93	08/09/93	80	10/05/91
Kitchen Laborer	\$9.05	37.50	05/21/93	08/09/93	80	01/27/92
Kitchen Laborer	\$9.05	37.50	05/21/93	08/09/93	80	08/13/92
Kitchen Laborer	\$8.92	37.50	05/21/93	08/09/93	80	08/10/92
Kitchen Laborer	\$8.66	37.50	05/21/93	08/09/93	80	02/19/93
Storekeeper II	\$13.52	37.50	05/21/93	08/04/93	75	12/02/85
Storekeeper II	\$12.88	37.50	05/21/93	08/09/93	80	02/25/85
Storekeeper II	\$12.88	37.50	05/21/93	08/09/93	80	01/12/87
Typing Clerk II	\$7.35	37.50	05/21/93	08/09/93	80	10/22/85
Typing Clerk II	\$6.55	37.50	05/21/93	08/09/93	80	02/20/90
Typing Clerk II	\$6.55	37.50	05/21/93	08/09/93	80	08/15/77

**SOUTHERN ILLINOIS UNIVERSITY: SUMMARY OF SUMMER LAYOFFS 1993
EDWARDSVILLE**

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Baker I	\$7.82	30.00	06/19/93	07/20/93	31	09/28/87
Bowl/Billiards Att.	\$6.89	20.25	06/26/93	07/12/93	16	09/26/88
Bldg. Serv. Wrk. I	\$7.84	30.00	06/02/93	09/01/93	91	04/01/87
Bldg. Serv. Wrk. I	\$7.84	30.00	06/02/93	09/01/93	91	09/13/91
Bldg. Serv. Wrk. I	\$7.84	37.50	06/02/93	09/01/93	91	05/28/91
Bldg. Serv. Wrk. I	\$7.84	37.50	06/02/93	09/01/93	91	10/30/89
Bldg. Serv. Wrk. I	\$7.84	37.50	06/02/93	09/01/93	91	09/22/83
Bldg. Serv. Wrk. I	\$7.70	37.50	06/09/93	08/24/93	76	01/13/86
Bldg. Serv. Wrk. I	\$7.45	37.50	06/02/93	09/01/93	91	10/05/92
Bldg. Serv. Wrk. I	\$7.45	30.00	06/02/93	09/01/93	91	10/05/92
Child Care Assistant	\$5.91	30.00	06/02/93	09/01/93	91	01/05/93
Child Care Assistant	\$5.91	30.00	06/02/93	09/01/93	91	09/14/92
Child Care Assistant	\$5.91	30.00	06/02/93	09/01/93	91	09/15/92
Community Worker	\$8.56	37.50	06/16/93	08/16/93	61	10/01/90
Community Worker	\$8.56	37.50	06/16/93	08/16/93	61	09/23/83
Community Worker	\$8.56	37.50	06/16/93	08/16/93	61	04/01/84
Community Worker	\$8.56	37.50	06/16/93	08/16/93	61	10/15/90
Community Worker	\$8.56	37.50	06/16/93	08/16/93	61	09/17/90
Community Worker	\$8.56	37.50	06/16/93	08/16/93	61	09/04/90
Community Worker	\$7.99	37.50	06/16/93	08/16/93	61	11/11/91
Community Worker	\$7.99	37.50	06/16/93	08/16/93	61	11/11/91
Community Worker	\$7.99	37.50	06/16/93	*08/13/93	58	11/11/91
Community Worker	\$7.73	37.50	06/16/93	08/16/93	61	10/15/92
Community Worker	\$7.73	37.50	06/16/93	08/16/93	61	01/04/91
Dish Porter	\$5.26	24.00	06/02/93	09/01/93	91	09/17/91
Dish Porter	\$5.26	24.00	06/02/93	09/01/93	91	09/18/91
Dish Porter	\$5.26	24.00	06/02/93	*08/31/93	90	09/17/90
Dish Porter	\$5.26	24.00	06/02/93	09/01/93	91	02/17/92
Dish Porter	\$5.26	24.00	06/02/93	09/01/93	91	09/17/91
Dish Porter	\$5.09	24.00	06/02/93	09/01/93	91	09/14/92
Dish Porter	\$5.09	24.00	06/02/93	09/01/93	91	09/15/92
Dish Porter	\$5.09	24.00	06/02/93	*08/31/93	90	09/14/92
Kitchen Helper	\$7.42	37.50	06/14/93	06/15/93	1	02/09/81
Kitchen Helper	\$7.42	37.50	06/14/93	06/28/93	14	09/18/86
Kitchen Helper	\$7.31	37.50	06/14/93	08/19/93	66	04/18/89
Park. Serv. Agent I	\$1102/mo	37.50	06/22/93	08/30/93	69	11/16/92
Snack Bar Attendant	\$5.52	37.50	06/14/93	06/21/93	7	05/18/92

**UNIVERSITY OF ILLINOIS: SUMMARY OF SUMMER LAYOFFS 1993
URBANA/CHAMPAIGN**

<i>POSITION TITLE</i>	<i>HOURLY SALARY</i>	<i>AVG HRS PER WEEK</i>	<i>LAYOFF DATE</i>	<i>REHIRE DATE</i>	<i>DAYS ON LAYOFF</i>	<i>ORIGINAL HIRE DATE</i>
Cook	\$10.46	40	05/15/93	08/19/93	96	09/02/76
Cook	\$10.46	40	05/15/93	08/19/93	96	11/06/73
Cook	\$10.46	40	05/15/93	08/19/93	96	09/17/65
Cook	\$10.46	40	05/15/93	08/19/93	96	10/30/69
Cook	\$10.46	40	05/15/93	08/19/93	96	10/10/66
Cook	\$10.46	20	05/21/93	09/07/93	109	12/20/88
Cook	\$10.46	40	05/15/93	08/19/93	96	09/09/69
Cook	\$9.30	40	05/15/93	08/19/93	96	08/22/78
Cook	\$9.30	40	05/15/93	08/19/93	96	08/29/79
Cook	\$9.30	40	05/15/93	08/19/93	96	09/14/77
Cook	\$9.30	40	05/15/93	08/19/93	96	02/16/78
Cook	\$8.92	40	05/15/93	08/19/93	96	04/05/75
Cook	\$8.92	40	05/15/93	08/19/93	96	10/31/77
Cook	\$8.92	40	05/15/93	08/19/93	96	08/21/78
Cook	\$8.92	40	05/15/93	08/19/93	96	11/30/76
Cook	\$8.92	40	05/21/93	09/07/93	109	03/15/79
Cook	\$8.92	40	05/15/93	08/19/93	96	08/28/79
Cook	\$8.67	40	05/15/93	08/19/93	96	08/16/90
Cook	\$8.67	40	05/15/93	08/19/93	96	09/16/66
Cook	\$8.67	40	05/21/93	09/07/93	109	03/03/80
Cook	\$8.67	40	05/15/93	08/19/93	96	08/24/78
Cook	\$8.67	40	05/15/93	08/19/93	96	08/18/81
Cook	\$8.67	40	05/15/93	08/19/93	96	04/12/79
Cook	\$8.67	40	05/15/93	08/19/93	96	09/27/79
Cook	\$8.67	40	05/15/93	08/19/93	96	08/25/80
Cook	\$8.67	40	05/15/93	08/19/93	96	11/02/79
Cook	\$8.67	40	05/15/93	08/19/93	96	09/26/79
Cook	\$8.10	40	05/15/93	08/19/93	96	09/23/80
Cook	\$8.10	40	05/15/93	08/19/93	96	06/17/82
Cook	\$7.83	40	05/15/93	08/19/93	96	11/08/82
Cook	\$7.83	40	05/15/93	08/19/93	96	05/08/83
Cook	\$7.83	40	05/15/93	08/19/93	96	03/19/84
Cook	\$7.83	40	05/15/93	08/19/93	96	10/05/82
Cook	\$7.83	40	05/15/93	08/19/93	96	09/01/80
Cook	\$7.83	40	05/15/93	08/19/93	96	01/17/86
Cook	\$7.83	40	05/15/93	08/19/93	96	08/21/81
Cook	\$7.45	40	05/15/93	08/19/93	96	11/04/85
Cook	\$7.45	40	05/15/93	08/19/93	96	11/04/85
Cook	\$7.45	40	05/15/93	08/19/93	96	12/17/87
Cook	\$7.45	40	05/15/93	08/19/93	96	10/29/87
Cook	\$7.45	40	05/15/93	08/19/93	96	02/13/84
Cook	\$7.45	40	05/15/93	08/19/93	96	09/07/84
Cook	\$7.45	40	05/15/93	08/19/93	96	10/08/84

Cook	\$7.45	24	05/15/93	08/19/93	96	08/30/84
Cook	\$7.45	40	05/15/93	08/19/93	96	10/20/88
Cook	\$7.45	40	05/15/93	08/19/93	96	10/11/88
Cook	\$7.45	40	05/15/93	08/19/93	96	08/15/88
Cook	\$7.45	40	05/15/93	08/19/93	96	08/15/88
Cook	\$7.45	40	05/15/93	08/19/93	96	10/30/84
Cook	\$7.45	40	05/15/93	08/19/93	96	08/27/84
Cook	\$6.93	40	05/15/93	08/19/93	96	10/13/88
Cook	\$6.93	40	05/15/93	08/19/93	96	10/12/88
Cook	\$6.93	40	05/21/93	09/07/93	109	02/15/90
Cook	\$6.93	40	05/15/93	08/19/93	96	01/17/91
Cook	\$6.93	40	05/15/93	08/19/93	96	03/05/89
Cook	\$6.93	40	05/15/93	08/19/93	96	08/14/89
Cook	\$5.95	40	05/15/93	08/19/93	96	09/16/91
Cook	\$5.95	40	05/15/93	08/19/93	96	08/14/89
Cook	\$5.95	40	05/15/93	08/19/93	96	08/13/90
Cook	\$5.95	40	05/15/93	08/19/93	96	08/19/91
Cook	\$5.95	40	05/15/93	08/19/93	96	08/13/90
Cook	\$5.95	40	05/15/93	08/19/93	96	03/06/90
Cook	\$5.95	40	05/15/93	08/19/93	96	10/15/90
Cook	\$5.95	40	05/15/93	08/19/93	96	10/15/90
Cook	\$5.95	40	05/15/93	*05/15/93	0	12/02/91
Cook	\$5.95	40	05/15/93	08/19/93	96	08/14/89
Cook	\$5.95	40	05/21/93	09/07/93	109	09/09/91
Cook	\$5.95	40	05/15/93	08/19/93	96	02/22/90
Cook	\$5.95	40	05/15/93	08/19/93	96	10/13/90
Cook	\$5.95	40	05/15/93	08/19/93	96	01/04/91
Cook	\$5.95	40	05/21/93	09/07/93	109	09/12/91
Food Service Cashier	\$9.34	40	05/21/93	09/07/93	109	06/16/76
Food Service Cashier	\$5.19	40	05/21/93	09/07/93	109	02/06/90
Head Cook	\$10.45	40	05/15/93	08/19/93	96	01/21/76
Head Cook	\$10.45	40	05/15/93	08/19/93	96	04/22/70
Head Cook	\$10.45	40	05/15/93	08/19/93	96	08/24/76
Head Cook	\$10.45	40	05/15/93	08/19/93	96	10/04/77
Head Cook	\$9.42	40	05/15/93	08/19/93	96	10/08/79
Head Cook	\$9.42	40	05/15/93	08/19/93	96	08/28/78
Head Cook	\$8.44	40	05/21/93	09/07/93	109	03/23/84
Head Cook	\$8.44	40	05/15/93	08/19/93	96	09/09/90
Kitchen Helper	\$10.27	40	05/21/93	09/07/93	109	10/24/65
Kitchen Helper	\$9.34	40	05/15/93	08/19/93	96	09/23/67
Kitchen Helper	\$9.34	40	05/15/93	08/19/93	96	04/05/76
Kitchen Helper	\$9.34	40	05/21/93	09/07/93	109	11/06/75
Kitchen Helper	\$9.34	40	05/15/93	*05/31/93	16	09/29/72
Kitchen Helper	\$8.07	40	05/21/93	09/07/93	109	07/26/78
Kitchen Helper	\$8.07	40	05/21/93	09/07/93	109	03/27/78
Kitchen Helper	\$8.07	40	05/15/93	08/19/93	96	09/14/77
Kitchen Helper	\$7.76	40	05/15/93	08/19/93	96	08/21/79
Kitchen Helper	\$7.76	40	05/15/93	08/19/93	96	09/22/78
Kitchen Helper	\$7.76	40	05/21/93	09/07/93	109	01/15/79
Kitchen Helper	\$7.76	40	05/15/93	08/19/93	96	09/21/78
Kitchen Helper	\$7.76	40	05/15/93	08/19/93	96	08/31/78
Kitchen Helper	\$7.76	40	05/15/93	08/19/93	96	08/20/91
Kitchen Helper	\$7.53	40	05/15/93	08/19/93	96	09/04/79

50

Kitchen Helper	\$7.53	20	05/15/93	08/19/93	96	10/29/79
Kitchen Helper	\$7.53	40	05/15/93	08/19/93	96	10/24/79
Kitchen Helper	\$7.53	40	05/15/93	08/19/93	96	12/04/78
Kitchen Helper	\$7.53	40	05/15/93	08/19/93	96	10/25/79
Kitchen Helper	\$7.28	40	05/21/93	09/07/93	109	08/21/81
Kitchen Helper	\$7.28	40	05/15/93	08/19/93	96	08/19/81
Kitchen Helper	\$7.28	40	05/15/93	08/19/93	96	08/19/81
Kitchen Helper	\$7.28	40	05/21/93	09/07/93	109	03/31/81
Kitchen Helper	\$6.81	40	05/15/93	08/19/93	96	12/27/81
Kitchen Helper	\$6.81	40	05/15/93	08/19/93	96	08/16/88
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	03/19/85
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	10/29/84
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	08/16/88
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	08/16/88
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	08/16/88
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	09/28/84
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	08/19/86
Kitchen Helper	\$6.44	40	05/15/93	08/19/93	96	08/16/88
Kitchen Helper	\$6.44	40	05/21/93	09/07/93	109	04/20/86
Kitchen Helper	\$5.98	40	05/21/93	09/07/93	109	09/26/88
Kitchen Helper	\$5.98	40	05/15/93	08/19/93	96	12/11/88
Kitchen Helper	\$5.98	40	05/15/93	08/19/93	96	01/22/89
Kitchen Helper	\$5.98	40	05/15/93	08/19/93	96	10/26/88
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	12/05/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/13/90
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	11/20/89
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	09/12/91
Kitchen Helper	\$5.19	40	05/21/93	09/07/93	109	01/22/93
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/19/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/28/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	01/11/93
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	01/11/93
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	09/25/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	01/04/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	01/04/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	09/16/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/14/89
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	02/03/92
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/14/89
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	09/11/90
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/14/89
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	08/19/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	12/02/91
Kitchen Helper	\$5.19	40	05/15/93	08/19/93	96	09/25/91
Kitchen Helper	\$4.93	40	05/15/93	08/19/93	96	08/19/91
Kitchen Laborer	\$9.79	40	05/15/93	08/19/93	96	10/28/77
Kitchen Laborer	\$9.79	40	05/15/93	08/19/93	96	09/11/68
Kitchen Laborer	\$9.79	40	05/15/93	08/19/93	96	09/16/66
Kitchen Laborer	\$9.79	40	05/15/93	08/19/93	96	10/07/75
Kitchen Laborer	\$9.79	40	05/21/93	09/07/93	109	09/06/68
Kitchen Laborer	\$9.79	40	05/15/93	08/19/93	96	09/11/68
Kitchen Laborer	\$9.79	40	05/21/93	09/07/93	109	09/12/67
Kitchen Laborer	\$9.79	40	05/15/93	08/19/93	96	09/19/62

Kitchen Laborer	\$8.91	40	05/21/93	09/07/93	109	10/05/77
Kitchen Laborer	\$8.91	40	05/21/93	09/07/93	109	12/12/76
Kitchen Laborer	\$8.91	40	05/15/93	08/19/93	96	01/21/77
Kitchen Laborer	\$8.22	40	05/15/93	08/19/93	96	02/19/79
Kitchen Laborer	\$8.22	40	05/15/93	08/19/93	96	08/28/78
Kitchen Laborer	\$8.22	40	05/15/93	08/19/93	96	10/20/78
Kitchen Laborer	\$7.98	40	05/15/93	08/19/93	96	09/13/79
Kitchen Laborer	\$7.98	40	05/15/93	08/19/93	96	09/13/79
Kitchen Laborer	\$7.98	40	05/15/93	08/19/93	96	08/21/79
Kitchen Laborer	\$7.73	40	05/15/93	08/19/93	96	08/19/81
Kitchen Laborer	\$7.73	40	05/15/93	08/19/93	96	01/21/80
Kitchen Laborer	\$7.73	40	05/15/93	08/19/93	96	09/10/79
Kitchen Laborer	\$7.73	40	05/15/93	08/19/93	96	08/28/80
Kitchen Laborer	\$7.73	40	05/15/93	08/19/93	96	10/17/80
Kitchen Laborer	\$7.73	20	05/21/93	09/07/93	109	08/20/79
Kitchen Laborer	\$7.44	40	05/15/93	08/19/93	96	01/15/82
Kitchen Laborer	\$7.44	40	05/15/93	08/19/93	96	10/16/80
Kitchen Laborer	\$7.44	40	05/15/93	08/19/93	96	12/02/81
Kitchen Laborer	\$7.19	40	05/15/93	08/19/93	96	11/01/83
Kitchen Laborer	\$7.19	40	05/15/93	08/19/93	96	11/07/82
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	01/17/86
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	09/03/83
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/31/87
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	02/10/86
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	09/16/85
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	11/30/86
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/31/87
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/28/87
Kitchen Laborer	\$6.87	40	05/15/93	08/19/93	96	08/16/88
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/14/89
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/13/90
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	01/31/93
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/13/90
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	09/16/91
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/14/89
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/19/91
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	10/15/92
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	01/07/91
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/19/91
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/14/89
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/30/90
Kitchen Laborer	\$5.49	20	05/21/93	09/07/93	109	09/15/91
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	09/09/74
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	09/03/91
Kitchen Laborer	\$5.49	40	05/15/93	*08/05/93	82	01/03/91
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/14/89

10/10/93

Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/13/90
Kitchen Laborer	\$5.49	40	05/15/93	08/19/93	96	08/28/91
Linen Maid	\$10.17	40	05/21/93	09/07/93	109	05/08/78
Snack Bar Supr.	\$6.77	14	05/15/93	08/19/93	96	11/09/92
Telephone Oper. I	\$13.98	40	05/15/93	08/23/93	100	12/22/83
Telephone Oper. I	\$7.72	40	05/15/93	08/23/93	100	08/27/89
Telephone Oper. I	\$7.10	20	05/15/93	08/23/93	100	09/08/92
Telephone Oper. II	\$15.01	40	05/15/93	08/23/93	100	10/10/88

NOTE: * indicates the date of retirement, resignation, separation, or termination from the university.

Appendix D

AGENCY RESPONSES

NOTE: *Following responses are Auditor's Comments. Numbers for comments are in margins of agency responses.*



RECEIVED
AUDITOR GENERAL
SPFLD.
'95 APR 10 PM 12 16

April 7, 1995

Mr. James Kincaid
Study Manager
Office of Auditor General
Iles Park Plaza
740 East Ash
Springfield, Illinois 62703-3154

RE: ~~OAG STUDY OF SUMMER UNEMPLOYMENT AT STATE UNIVERSITIES~~

Dear Mr. Kincaid:

Thank you for the opportunity to review the portion of your draft report pertaining to the Department of Employment Security (DES).

The Department of Employment Security agrees with your Recommendation that universities should not be charged for successfully protested claims. The Department has established controls, both procedural and computer system, to ensure correct charging for all employers. These controls are reviewed regularly and updated as needed.

The charging errors encountered during this study were few in number and were due to human error. The Ben-118R, Statement of Benefit Charges sent to reimbursable employers including state entities, is the fail-safe control mechanism in the event of such errors. It is the responsibility of the employer - in this case the universities - to monitor the statements. Erroneous charges can be easily remedied and fraudulent claims detected through a review of these quarterly billings.

With regard to summer unemployment of certain university staff, I assure you that our offices throughout the state are available not only to assist eligible claimants to obtain unemployment insurance benefits, but to assist all persons seeking employment whether it's seasonal or permanent.

Sincerely,

Lynn Quigley Doherty
Director

Jim Edgar, Governor
Lynn Quigley Doherty, Director

401 SOUTH STATE STREET
CHICAGO, ILLINOIS 60605-1289
312/793-5700

UNIVERSITY OF ILLINOIS

OFFICE OF THE PRESIDENT
364 HENRY ADMINISTRATION BUILDING
506 SOUTH WRIGHT STREET
URBANA, IL 61801
(217) 333-3070

AUDITOR GENERAL
SPFLD.

'95 MAR 31 PM 3 29

March 29, 1995

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

Dear Bill:

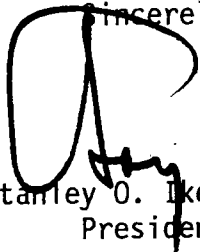
We have reviewed the findings related to the University of Illinois in your draft report on the Study of Summer Unemployment at State Universities. Our internal auditors concur with the findings. Our internal auditors' report is attached for your information. We are in the process of determining the most efficient and effective procedures and internal controls to implement to ensure that employment benefit payments charged to State funds or other funds are correct. We hope to have such procedures and controls in place no later than the fourth quarter of fiscal year 1995.

In addition, we intend to inform the Illinois Department of Employment Security of the inappropriate payments identified, and we will look to DES for recovery of the funds. Protests and appeals will be filed where possible. To the extent DES' actions do not result in recoupment of the inappropriate payments, we will pursue all other alternatives for recovery where we believe there is a legitimate legal basis for doing so.

Our internal auditors are reviewing unemployment benefit payment records other than those included in your study to determine if the University is at risk in related areas. If material findings are identified, we will provide you with a follow-up letter. Otherwise please be assured we will take the actions outlined above in a timely manner.

Thank you for calling this matter to our attention.

Sincerely,


Stanley O. Ikenberry
President

enc

UNIVERSITY OF ILLINOIS
OFFICE OF UNIVERSITY AUDITS
505 East Green Street, Suite 206, Champaign, Illinois 61820

DIRECTOR AT URBANA-CHAMPAIGN

Telephone: (217) 333-0900 Fax: (217) 333-0902

TO: Stanley O. Ikenberry, President
Craig S. Bazzani, Vice President for Business and Finance

FROM: Julie K. Monroe
Mary F. Geddie

DATE: March 28, 1995

SUBJECT: Response to Auditor General's Report Draft on the Study of Summer
Unemployment at State Universities (5-5-060-10)

Summary

The Auditor General identified two concerns related to payment of unemployment benefits to employees of the University of Illinois at Urbana-Champaign (the University):

- 24 individuals received unemployment benefits totaling approximately \$23,200 while on seasonal summer layoff even though State law does not extend unemployment benefits to university employees on seasonal layoff; and
- nine of the 24 individuals continued to receive unemployment benefits totaling \$19,400 after resuming work for the University at the conclusion of their seasonal summer layoff.

The results of our review indicate that the Auditor General's findings were accurate; the unemployment payments identified were inappropriate.

Recommendations in the Auditor General's Draft Report

The Auditor General recommended that the University implement controls to ensure that unemployment benefit payments charged to State funds are correct.

The Auditor General also recommended that the University review all unemployment claims and charges and protest those claims and charges for which the University is not responsible. Finally, the Auditor General recommended that the University review the circumstances leading to employees receiving unemployment benefits while working full-time at the University and seek recoupment if such employees were not eligible for such payments.

We concur with the Auditor General's recommendations.

We reviewed procedures and controls currently in place and found that they are not adequate to ensure that unemployment benefit payments charged to State funds are correct. Three weaknesses were identified.

- Timely protests were not always filed with the State of Illinois Department of Employment Security (DES) upon receipt of the *Notice of Claim* forms related to individuals who were ineligible for unemployment benefits.

- The quarterly Statement of Amount Due for Benefits Paid (BEN-118R) received from DES was not reviewed for payments to individuals for which the University was determined not to be the chargeable employer. As a result, protests were not filed with DES for any inappropriate payments.
- The BEN-118R was not reviewed for payments to individuals on the University payroll during the time for which they received unemployment benefits, and thus protests were not filed with DES for any inappropriate payments.

Of the 24 persons who received unemployment benefits while on seasonal summer layoff, 22 received benefits during the summer of 1992, and two received benefits during the summer of 1993. All 24 employees were non-academic staff working in food service. Protests were not filed in response to the *Notice of Claim* forms received for the 22 persons who inappropriately received benefits during the summer of 1992.

Protests were filed for the two employees who inappropriately received benefits charged to State funds during the summer of 1993. In both cases, DES returned a determination statement to the University which made it appear that the University (and thus State funds) would not be charged. Accordingly, no appeals were filed. However, per review of the applicable BEN-118R, the University was actually charged for 50% of the unemployment benefits paid to the two employees, in what we and the Auditor General believe to be an erroneous determination by DES.

The payment information per the BEN-118R was not reviewed for propriety. Such a review would have disclosed the inappropriate payments to the nine individuals who received unemployment benefits while on the University payroll, as well as the inappropriate payments during the summer of 1993 to the two individuals who received unemployment benefits charged to State funds despite the determination that the University would not be charged.

Regarding recoupment of inappropriate payments, it is our understanding per discussion with DES personnel that DES will not review the propriety of unemployment benefit payments after more than two years have passed. All of the payments noted in the Auditor General's report are now more than two years old except \$744 paid to two individuals. However, the University should file a protest with DES regarding the unemployment benefits paid to these nine employees, to make DES aware that the employees made false statements in order to receive the unemployment benefits.

Additional concerns regarding University procedures and controls related to unemployment benefit payments will be communicated in a memorandum to applicable University personnel.

c: M. Aiken, Chancellor at Urbana-Champaign
C. C. Colbert, Vice Chancellor for Administration and Human Resources
L. D. Hendricks, Associate Vice Chancellor for Administration and Human Resources
R. L. Margison, Associate Vice President for Business and Finance
R. O. Traver, Executive Director of University Audits

(5-5-060-10)



Southern Illinois University at Carbondale
Carbondale, Illinois 62901-6520

Department of Human Resources

MEMO TO: Elaine Hyden, Executive Director of Audits
FROM: Pamela Brandt, Director of Human Resources *Pamela Brandt*
DATE: March 31, 1995
SUBJECT: Study of Summer Employment at State Universities

This study includes a recommendation that Southern Illinois University should review all unemployment claims and charges and protest those claims and charges for which the university is not responsible. SIUC already has adequate procedures in place for protesting claims for which the university is not responsible. Of the 3 cases cited in this report, SIUC did protest the payment of 2 of the claims. The Department of Employment Security paid the claims over our protest. In the case of the third claim, we have no record of having received the notice of the claim. In the absence of such notification, we are unable to protest a claim.

With respect to protesting charges, the university is supposed to receive a response from the Department of Employment Security for each claim protested. Our experience has been that such responses are not always forwarded to the university in a timely manner or that responses have been sent to the employing department rather to the office of the unemployment coordinator. In the future, for each claim protested, the university's unemployment coordinator will maintain a tickler file. As responses are received from the Department of Employment Security, the protested claim and the response will be matched. If such response is not received in a timely manner, the coordinator will contact the employing department. If they have not received the response, the coordinator will contact the Department of Employment Security. Any response showing approval of benefits will be reviewed and appealed if appropriate. On a quarterly basis, the coordinator will review the report of claims from the Department of Employment Security to identify any claims that were paid in spite of a successful challenge. The coordinator will contact the Department of Employment Security regarding any such errors.

cc: William S. Capie

March 31, 1995

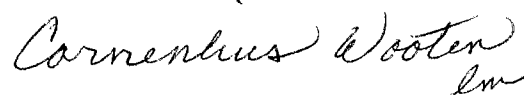
Mr. Jim Kincaid
Office of the Auditor General
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

Dear Mr. Kincaid:

In accordance with your recent correspondence to President Spencer, attached is the University's written comments on the draft report on Summer Unemployment at State Universities.

We appreciate the opportunity to comment.

Sincerely,



Cornelius Wooten
Vice President for
Administrative Services

Im
Attachment
c: Dr. Donald Spencer
Mr. Jack Schoonover

STUDY OF SUMMER UNEMPLOYMENT AT WESTERN ILLINOIS UNIVERSITY

Page 9 (Paragraph 2)

"WIU charged and paid unemployment benefits for staff ineligible for such benefits because they were on seasonal summer layoff."

The University's role, as understood by Human Resources and Internal Auditing, is to verify the information sent by the Department of Employment Security (DES); i.e., name, date of layoff, cause for termination, etc. The agency then determines the individual's eligibility to receive benefits.

"WIU should implement controls to ensure that unemployment benefit payments charged to State funds are correct".

The University will make every effort to clarify and properly discharge its responsibility in this process.

Page 12 (Paragraph 1)

"when an employee is laid off, an interview takes place where the employee is given a Notice of Employee Status..."

Employees are given a Notice of Employee Status, in accordance with SUCSS rules, when they are going to be laid off. No interview takes place.

1

Page 12 (Paragraph 3)

"and one at WIU..."

This is correct. The referenced employee was subject to a decrease in both her percent appointment and her contract term. It was our understanding that, due to this change initiated by the employer, she would be eligible for benefits the first time she was laid off.

Page 12 (Paragraph 4)

"WIU did not protest its one claim."

In accordance with our practice, we verified the information sent to us and answered all inquiries from DES.

Page 12 (Paragraph 2)

2 "DES sends universities a statement listing all claims being billed."

Human Resources has never received such a listing.

Page 14 (Paragraph 1)

"WIU should review all unemployment claims and charges and protest those claims and charges for which the university is not responsible."

In the past, claims and charges and IDES report BEN-118R have been inconsistently received in terms of timeliness and recipients. The University will make every effort in the future to ensure that claims and reports received in a timely fashion are reviewed for correctness.

Page 18 (Paragraph 1)

3 "Could not determine the number of student jobs that existed for the summer only."

Information regarding student employment was provided to the auditors by the Financial Aid Department.

Page 20 (Paragraph 1)

"WIU provided a list of laid-off staff in 1983 but could not identify unemployment cost for these employees."

Correct. Information regarding cost was not available from University records.

In summary, the University feels that it is generally in compliance with all the provisions of the pertinent regulations. The one exception noted by the auditor involved a combination of unusual circumstances which are not likely to recur.

95 APR 10 PM 12 16

RECEIVED
AUDITOR GENERAL
SPFLD.

April 7, 1995

Mr. Jim Kincaid
Manager
Office of the Auditor General
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

**Re: Northeastern Illinois University Response to OAG Draft Report -
Summer Unemployment at State Universities**

Dear Mr. Kincaid:

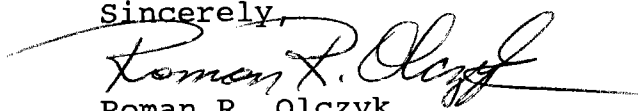
I am responding to the above mentioned report at the request of the President of Northeastern Illinois University.

We appreciate the opportunity to review and comment on your recent draft report relating to your survey on summer unemployment at State Universities in accordance with requirements set forth in House Resolution 2697. We understand that this study primarily applied to Universities with on-campus housing. Since Northeastern Illinois University (NEIU) is a commuter school it is no surprise that your survey indicated only one instance of a summer lay-off during the period covered.

Based on our review it appears that the report presents accurately the NEIU information provided to the OAG survey team.

In closing, we would like to acknowledge the professional manner in which the survey team conducted their review.

Sincerely,


Roman R. Olczyk
Director of Internal Audit

C: Gloria Carter
Marshall Jennings
David Jonaitis
Gordon Lamb
Pete Wollstein

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AUDITOR COMMENTS

(Numbered responses correspond to numbers in the margins
of agency responses on the preceding pages)

1. Changed in text.
2. According to the Chief Internal Auditor, Western Illinois University's Business Office receives the quarterly benefit charge statements. The Human Resources Office should have access to these statements so they can review them for accuracy and protest any unwarranted charges.
3. Western Illinois University provided information on all students working at the university during the summer of 1993; however, it could not identify students working for the summer only.