



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

CIVIL SERVICE COMMISSION

Compliance Examination
 For the Two Years Ended June 30, 2017

Release Date: July 25, 2018

FINDINGS THIS AUDIT: 1	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2015		17-01	
Category 2:	0	1	1				
Category 3:	0	0	0				
TOTAL	0	1	1				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (17-01) The Commission did not comply with the Fiscal Control and Internal Auditing Act.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).
Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.
Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

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

**CIVIL SERVICE COMMISSION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2017**

EXPENDITURE STATISTICS	2017	2016	2015
Total Expenditures.....	\$ 381,499	\$ 245,701	\$ 312,520
OPERATIONS TOTAL.....	\$ 381,499	\$ 245,701	\$ 312,520
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	332,102	228,920	220,608
Other Payroll Costs (FICA, Retirement).....	24,466	16,781	16,121
All Other Operating Expenditures.....	24,931	-	75,791
Total Receipts.....	\$ 275	\$ 25	\$ -
Average Number of Employees.....	4	3	3

SELECTED ACTIVITY MEASURES (Not Examined)	2017	2016	2015
Appeals Granted.....	10	11	9
Appeals Denied.....	17	16	13
Appeals Terminated Without Decision.....	21	34	27
Appeals Pending at Year-End.....	21	21	28
§ 4d(3) Exemptions Granted.....	58	49	27

COMMISSION EXECUTIVE DIRECTOR
During Examination Period: Mr. Daniel Stralka
Currently: Mr. Daniel Stralka

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

**NONCOMPLIANCE WITH THE FISCAL CONTROL
AND INTERNAL AUDITING ACT**

The Civil Service Commission (Commission) did not comply with the Fiscal Control and Internal Auditing Act (Act).

During testing, we noted the following:

**No evaluation or certification
performed in Fiscal Year 2016**

- The Commission did not perform an evaluation of its internal controls or prepare and file its annual internal control certification with the Office of the Auditor General for Fiscal Year 2016.

**Evaluation and certification
performed late in Fiscal Year 2017**

- The Commission did not timely perform an evaluation of its internal controls and file its annual internal control certification with the Office of the Auditor General for Fiscal Year 2017. The evaluation was completed 42 days late. Further, we noted the Commission did not file its certification of the internal controls review until 30 days later, which was 72 days after the May 1, 2017, deadline. (Finding 1, pages 7-8)

We recommended the Commission perform evaluations of its systems of internal fiscal and administrative controls and file annual certifications regarding the evaluation in a timely manner with the Office of the Auditor General.

Commission officials agree

The Commission accepted the recommendation.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Commission for the two years ended June 30, 2017, as required by the Illinois State Auditing Act. The accountants stated the Commission complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE _____

JANE CLARK, CPA
Division Director

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

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:SDW