

**STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION**

**COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2007

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2007

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STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2007

**COMMISSION OFFICIALS**

Chairman	Chris Kolker
Commissioner (March 18, 2004 through March 15, 2007)	George E. Richards
Commissioner (March 16, 2007 through current)	Ares G. Dalianis
Commissioner	Raymond W. Ewell
Commissioner	Barbara J. Peterson
Commissioner	Betty Bukraba
Executive Director	Daniel Stralka
Assistant Director	Andrew Barris

Commission offices are located at:

400 West Monroe Street, Suite 306  
Springfield, Illinois 62704

160 North LaSalle, Suite S-901  
Chicago, Illinois 60601



**Daniel Stralka**  
**EXECUTIVE DIRECTOR**

**State of Illinois**  
**CIVIL SERVICE COMMISSION**  
400 W. Monroe Street, Suite 306  
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**Chris Kolker**  
**CHAIRMAN**  
**COMMISSIONERS**  
**Raymond W. Ewell**  
**Barbara J. Peterson**  
**Betty A. Bukraba**  
**Ares G. Dalianis**

MANAGEMENT ASSERTION LETTER

January 8, 2008

Honorable William G. Holland  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

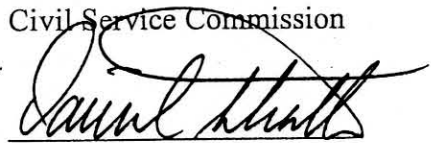
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2006, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the

accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Civil Service Commission

A handwritten signature in cursive script, appearing to read "Daniel Stralka", written over a horizontal line.

Daniel Stralka, Executive Director

A handwritten signature in cursive script, appearing to read "Sandra Guppy", written over a horizontal line.

Sandra Guppy, Fiscal Officer

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2007

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANTS' REPORT**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior recommendations implemented or not repeated	0	0

**SUMMARY OF FINDINGS**

The Illinois Civil Service Commission did not have any current or prior year findings.

**EXIT CONFERENCE**

The Illinois Civil Service Commission waived an exit conference in correspondence dated December 26, 2007.

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MICHAEL A. BILANDIC BLDG. • SUITE S-900  
160 NORTH LASALLE • 60601-3103  
PHONE: 312/814-4000  
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We have examined the Illinois Civil Service Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the Illinois Civil Service Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Civil Service Commission's compliance based on our examination.

- A. The Illinois Civil Service Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Civil Service Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Civil Service Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Illinois Civil Service Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Illinois Civil Service Commission on behalf of the State or held in trust by the Illinois Civil Service Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the

Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Civil Service Commission's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Civil Service Commission's compliance with specified requirements.

In our opinion, the Illinois Civil Service Commission complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2007.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the Illinois Civil Service Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Civil Service Commission's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Illinois Civil Service Commission's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Civil Service Commission's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.



There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, and the agency's governing board and is not intended to be and should not be used by anyone other than these specified parties.



BRUCE L. BULLARD, CPA

Director of Financial and Compliance Audits

January 8, 2008

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2007

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts
  - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Lapse Period Spending
  
- Analysis of Operations:
  - Agency Functions and Planning Program
  - Average Number of Employees
  - Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 For The Fiscal Year Ended June 30, 2007

P.A. 94-798 FISCAL YEAR 2007	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 239,227	\$ 229,339	\$ 9,888	\$ 239,227	\$ 0
State Contribution to State Employees' Retirement System	27,588	26,447	1,140	27,587	1
State Contributions to Social Security	17,292	16,557	731	17,288	4
Contractual Services	77,400	54,656	8,034	62,690	14,710
Travel	28,973	24,079	1,165	25,244	3,729
Commodities	2,920	1,672	321	1,993	927
Printing	1,200	464	0	464	736
Equipment	1,000	444	0	444	556
Telecommunications	7,500	3,655	3,833	7,488	12
<b>Total Fiscal Year 2007</b>	<b>\$ 403,100</b>	<b>\$ 357,313</b>	<b>\$ 25,112</b>	<b>\$ 382,425</b>	<b>\$ 20,675</b>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 For The Fiscal Year Ended June 30, 2006

P.A. 94-0015 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
General Revenue Fund - 001					
Personal Services	\$ 224,400	\$ 221,270	\$ 0	\$ 221,270	\$ 3,130
State Contribution to State					
Employees' Retirement System	17,500	17,249	0	17,249	251
State Contributions to Social Security	17,200	15,797	0	15,797	1,403
Contractual Services	56,300	41,077	1,264	42,341	13,959
Travel	36,600	21,976	1,207	23,183	13,417
Commodities	3,900	2,190	456	2,646	1,254
Printing	1,400	397	0	397	1,003
Equipment	5,400	2,031	245	2,276	3,124
Telecommunications	7,700	3,735	339	4,074	3,626
<b>Total Fiscal Year 2006</b>	<b>\$ 370,400</b>	<b>\$ 325,722</b>	<b>\$ 3,511</b>	<b>\$ 329,233</b>	<b>\$ 41,167</b>

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

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

	Fiscal Year		
	2007	2006	2005
General Revenue Fund - 001	P.A. 94-798	P.A. 94-0015	P.A. 93-842
<hr/>			
Appropriations (Net of Transfers)	\$ 403,100	\$ 370,400	\$ 391,900
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 239,227	\$ 221,270	\$ 230,698
State Contribution to State Employees' Retirement System	27,587	17,249	36,794
State Contributions to Social Security	17,288	15,797	16,799
Contractual Services	62,690	42,341	38,174
Travel	25,244	23,183	20,847
Commodities	1,993	2,646	2,665
Printing	464	397	753
Equipment	444	2,276	10,193
Telecommunications	7,488	4,074	5,035
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 382,425	\$ 329,233	\$ 361,958
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 20,675	\$ 41,167	\$ 29,942
<hr/>			
General Revenue Fund - 001 State Comptroller State Officers' Salaries			
Appropriations (Net of Transfers)	\$ 116,100	\$ 109,200	\$ 113,000
<hr/>			
Expenditures			
Chairman	\$ 27,593	\$ 26,884	\$ 22,388
Commission Members	87,464	80,465	78,784
Total Expenditures	\$ 115,057	\$ 107,349	\$ 101,172
Lapsed Balances	\$ 1,043	\$ 1,851	\$ 11,828

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2007

		Equipment
Balance at July 1, 2005	\$	52,516
Additions		7,981
Deletions		(3,470)
Net Transfers		(1,352)
Balance at June 30, 2006	\$	55,675
Balance at July 1, 2006	\$	55,675
Additions		699
Deletions		(600)
Net Transfers		(7,526)
Balance at June 30, 2007	\$	48,248

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
 For the Fiscal Year Ended June 30,

<u>General Revenue Fund (001)</u>	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Copy Fees and Recoveries	\$ 412	\$ 0	\$ 0
Telephone Reimbursements	0	0	7
Prior Year Refunds	<u>0</u>	<u>0</u>	<u>10</u>
Total Receipts	<u><u>\$ 412</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 17</u></u>

**RECONCILIATION SCHEDULE OF CASH RECEIPTS  
 TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
 For the Fiscal Year Ended June 30,

<u>General Revenue Fund (001)</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Receipts per Commission Records	\$ 412	\$ 0	\$ 17
Add: Deposits in Transit, Beginning of Year	0	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>	<u>0</u>
Deposits Recorded by the State Comptroller	<u><u>\$ 412</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 17</u></u>

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2007

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2006**

Variations in expenditures were considered significant if differences were greater than 20% and \$1,000.

**General Revenue Fund - 001**

State Contribution to State Employees' Retirement System

The increase in State contributions to State Employees' Retirement System expenditures was due to an increase in the employer contribution rate from 7.792% in FY06 to 11.525% in FY07.

Contractual Services

The increase in contractual service expenditures was due to the Commission hiring an outside administrative law judge to hear two high profile cases in FY07.

Equipment

The decrease in equipment expenditures was due to the Commission purchasing less equipment in FY07 due to budget constraints. In FY06, the Commission made a few one-time equipment purchases that were not repeated in FY07.

Telecommunications

The increase in telecommunications expenditures was due to the reconfiguration of voice and data lines associated with the relocation of the Commission's office space.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2006 AND 2005**

Variations in expenditures were considered significant if differences were greater than 20% and \$1,000.

**General Revenue Fund - 001**

State Contribution to State Employees' Retirement System

The decrease in State contributions to State Employees' Retirement System expenditures was due to a decrease in the employer contribution rate from 16.107% in FY05 to 7.792% in FY06.

Equipment

The decrease in equipment expenditures was due to the one-time FY05 purchase of a copy/fax/scanner machine. The expenditure was not repeated in FY06.



STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2007

**FISCAL YEAR 2007**

**General Revenue Fund -001**

Telecommunications

Invoices related to charges for the reconfiguration of voice and data lines associated with the Commission's relocation were received and paid during the lapse period.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**ANALYSIS OF OPERATIONS**  
For the Two Fiscal Years Ended June 30, 2007

**COMMISSION FUNCTIONS AND PLANNING PROGRAM**

Commission Functions

The Civil Service Commission (Commission) is a 5-member body appointed by the Governor with the advice of the Senate established by the Personnel Code. The Commission is an integral part of the State of Illinois system of personnel administration based on merit principles and scientific method. The Commission's specific duties and powers are set forth by the Personnel Code (20 ILCS 415/10).

The Commission's main responsibility is to hear and determine employee appeals of discharges, suspensions, transfers, allocations, layoffs and demotions. In addition, the Commission approves exemptions from Jurisdiction B of the Personnel Code for those positions which, in the judgment of the Commission, involve either principal administrative responsibility for the determination of policy or the way in which policies are implemented. The Commission also approves or disapproves proposed additions or amendments to the Personnel Rules or position classification plan. The Commission has the authority to direct compliance in writing with the requirements of the Personnel Code or Rules when a violation is found.

Planning Program

The Commission has established a five-year plan. The Executive Director of the Commission monitors the plan on an on-going basis and reports to Commission members on a monthly basis.

Included in the current five-year plan are goals that have been developed in order to achieve the objective stated in the Commission's Mission Statement. The Commission's current long-range goals were established in FY05. The long-range goals generally address four areas:

- Technology – Continue its application of modern technologies to the Commission's operations to promise unknown benefits in information management, appeal, and document management, research and electronic filing.
- Rules – The Commission will review their own rules to ensure it still meets its stated purpose, research new rules with feedback from practitioners, and evaluate the rules as a whole to ensure they continue to support the Commission's mission.
- Training – Commission will take steps to institutionalize professional training opportunities for all employees to assist them in exceeding the demands of their positions.
- Procedures – The Commission will develop procedure manuals for the most common activities to institutionalize Commission practices.

STATE OF ILLINOIS  
CIVIL SERVICE COMMISSION  
**ANALYSIS OF OPERATIONS**  
For the Fiscal Years Ended June 30,

**AVERAGE NUMBER OF EMPLOYEES**

The following table, prepared from Commission records, presents the average number of employees and the average number of Commissioners for the Fiscal Years ended June 30,

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Total average full-time employees	<u>4</u>	<u>4</u>	<u>4</u>
Commissioners	<u>5</u>	<u>5</u>	<u>5</u>

STATE OF ILLINOIS  
 CIVIL SERVICE COMMISSION  
**ANALYSIS OF OPERATIONS**  
 For the Two Years Ended June 30, 2007

**SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)**

**DECISIONS OF THE COMMISSION IN APPEALS**

<u>A. Actions by the Commission</u>	<u>FY07</u>	<u>FY06</u>	<u>FY05</u>
Appeals granted:			
Employees returned after discharge (with suspension)	2	9	7
Employees returned after discharge (w/out suspension)	2	2	2
Position allocation granted	0	0	0
Layoff appeal granted	0	2	2
Geographic transfer invalidated	0	0	0
Demotion invalidated	0	0	0
Suspension invalidated in part	1	1	1
Rule violation appeal granted	<u>1</u>	<u>0</u>	<u>1</u>
Totals	<u>6</u>	<u>14</u>	<u>13</u>
Appeals denied:	<u>FY07</u>	<u>FY06</u>	<u>FY05</u>
Discharge appeal denied	10	4	14
Position allocation denied	1	1	0
Layoff appeal denied	0	27	50
Geographic transfer invalidated	1	0	0
Demotion appeal denied	0	0	0
Suspension appeal denied	1	1	1
Rule violation appeal denied	3	2	1
Declaratory ruling	<u>0</u>	<u>0</u>	<u>1</u>
Totals	<u>16</u>	<u>35</u>	<u>67</u>
Total actions by the Commission:	<u>22</u>	<u>49</u>	<u>80</u>
<u>B. Appeals Terminated Without Decision</u>	<u>FY07</u>	<u>FY06</u>	<u>FY05</u>
Discharges	19	19	28
Demotions	2	0	0
Position allocations	0	0	1
Layoff appeals	1	5	6
Geographical transfers	0	0	0
Suspensions	3	5	1
Rule violations	<u>2</u>	<u>6</u>	<u>0</u>
Totals	<u>27</u>	<u>35</u>	<u>36</u>
C. Total Number of Cases Closed	<u>49</u>	<u>84</u>	<u>116</u>
D. Appeals pending June 30	<u>21</u>	<u>26</u>	<u>55</u>
E. Total appeals closed or pending at June 30	<u>70</u>	<u>110</u>	<u>171</u>