



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**ILLINOIS LABOR RELATIONS BOARD**

State Compliance Examination  
 For the Two Years Ended June 30, 2025

Release Date: April 2, 2026

FINDINGS THIS AUDIT: 2				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>0</b>	<b>0</b>	2021		25-01, 25-02	
Category 2:	0	2	2				
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>				
<b>TOTAL</b>	<b>0</b>	<b>2</b>	<b>2</b>				
<b>FINDINGS LAST AUDIT: 2</b>							

**SYNOPSIS**

- (25-01) The Illinois Labor Relations Board (Board) failed to timely submit required reports.

**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.

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**UNTIMELY SUBMISSION OF REQUIRED REPORTS**

The Illinois Labor Relations Board (Board) failed to timely submit required reports.

During testing of the Board's annual reports, we noted the following:

**FY23 Annual Report not submitted to the Governor's Office by the required deadline**

- The Board failed to submit its Fiscal Year 2023 Annual Report to the Governor's Office by the required deadline.
- The Board did not submit its Fiscal Year 2023 and Fiscal Year 2024 Annual Report in an electronic format to the State Library in a timely manner. Printed reports were delivered to the State Library on February 5, 2024 and January 7, 2025, respectively. Electronic copies of the reports were not submitted until July 24, 2025. (Finding 1, pages 8-9). **This finding has been reported since 2021.**

We recommended the Board ensure annual reports are timely submitted to the Governor's Office and the State Library.

**Board accepted the recommendation**

The Board accepted the recommendation.

**OTHER FINDINGS**

The remaining finding pertains to the Board's weaknesses in electronic data processing procedures. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a State compliance examination of the Labor Relations Board for the two years ended June 30, 2025, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Borschnack, Pelletier & Co.

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COURTNEY DZIERWA  
Division Director

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

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FRANK J. MAUTINO  
Auditor General

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