State Universities Civil Service System

DIVISION OF SPECIALIZED CARE FOR CHILDREN

Final Governance, Risk, and Compliance Audit Report

For the Period July 1, 2020, to March 31, 2023

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Overview of Specific Areas Subject to Review

The following Human Resource topic areas are considered and reviewed when identifying the Audit Objective and Scope, Risk Assessment Categories, and Findings identified in this report:

Assignment of Positions to Class

A sample of Civil Service position descriptions is selected to ensure proper and timely updates between employees and supervisors, individual desk audit interviews are conducted, and a review of the Employer desk audit process is completed to ensure accurate classification determinations are assigned.

Compensation Programs

An analysis of the Employer's use of pay rates and ranges is completed to determine compliance with ranges approved by the Merit Board. The Employer's compensation program is evaluated to ensure merit and pay equity requirements are adequately compared to the regional market area.

Examination Program

A review of pre-employment testing procedures is conducted, including a review of admission of applicants to examinations, license and certification verifications, exam security and administration, and register maintenance.

Administration of Employment and Separation Procedures

A review of the Employer's business processes related to the Civil Service employment cycle, including the utilization of status and non-status appointments, probationary period requirements, and other employment and separation transactions, such as disciplinary suspensions, dismissals, voluntary demotions, temporary upgrades, reassignments, transfers, and dismissal from probation.

Administration and Employment Protocols of Positions Exempt from Civil Service Regulations

A review of employment protocols related to positions designated as exempt from Civil Service regulations is completed to ensure accurate designation under Merit Board procedures. The Employer's exemption method, administrative procedures, and related position descriptions are sampled, with incumbent interviews conducted to validate the assigned position exemption.

General Review of the Employer's Human Resource Program

A general review of the Employer's human resource programs is completed to determine effectiveness, efficiency, and levels of communication to internal constituency groups, including faculty, principal administrative employees, and support staff. This review may also include investigating concerns from external constituents, including the public, employee committees, and union groups.

Other Follow-up Items from the Previous Audit

A review of any follow-up items from previous audits to evaluate ongoing compliance matters deemed necessary and appropriate to meet audit objectives.

Audit Objective and Scope

Objective

As stated in the Audit Charter (Audit Charter) for the State Universities Civil Service System (University System), as approved by the Merit Board on August 17, 2016, the primary objective and purpose of the audit program are to evaluate and verify compliance with the State Universities Civil Service Act (Act), 110 ILCS 70/36b, *et seq*., Illinois Administrative Code (Code), Illinois Admin. Code tit. 80, Ch. VI, Part 250 and University System Procedures Manual (Procedures), https://www.sucss.illinois.gov/pages/ProcMan/default.aspx.

Audit Scope

The Scope of this FY2023 Audit for Illinois Board of Higher Education (Employer) included a comprehensive evaluation of employment designation and/or category of status, non-status, and exempt appointments, position description reviews, position description logs, use of approved rates or ranges, admission of applicants to examinations, register maintenance, compliance with the 900-hour limitation with respect to Extra Help Appointments, time frame requirements for Temporary Upgrade Assignments, transaction documentation reviews; updates regarding previously cited audit findings; and personnel file reviews.

RISK ASSESSMENT CATEGORIES

Topics of Specific Focus by Rick Assessment Category

Before performing audit functions, specific risk assessments were assigned and categorized for each topic area reviewed during the compliance audit process. The University System considers the following factors when determining the appropriate level of compliance violation and course of action:

Repeat Breaches of the Act, Code, Procedures, or Audit Charter
Multiple Instances of Non-Compliance
Employer's Ability and Willingness to Operate in Compliance with the Law
Employer's Historical Compliance Record
Employee Concerns

Audit findings are defined and issued based on these designated and predetermined risk assessments as follows:

- Category 1: Serious Impact/Immediate Action Required
- Category 2: Medium Impact/Needs Improvement
- Category 3: Minimal Impact/Observation Only

For the current FY2023 Governance, Risk, and Compliance Audit at the Illinois Board of Higher Education, the following risk assessments and areas of focus were communicated to the Employer before conducting the audit examination:

Category 1: Identification of Civil Service Classifications Used, Use of Approved Rates and Ranges, Admission of Applicants to Examination, Examination Security Protocols, Register Referral of Candidates and Register Maintenance, Layoff Transactions, Specialty Factor Designations, Extra Help Appointments, and Temporary Upgrade Assignments.

Category 2: Position Control Management, Removal of Names from Registers, Maintenance of Personnel Files, Temporary PAA Assignments, and Transaction Documents (Intern Requests, Disciplinary Suspensions, Dismissals, and Layoff Notices) on file at the University System office.

Category 3: Civil Service Desk Audits, Position Description Reviews, Timeliness of Classification Requests (Desk Audits), and Scheduling and Inventory of Examinations.

The University System recognizes and identifies these three categories of findings based on the facts presented by the Employer during the audit process, which are then evaluated against requirements consistent with regulatory guidelines. The Category assigned to a documented finding depends on the severity of the issue and its impact related to a violation of the Act, Code, or Procedure.

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Executive Summary

The compliance testing performed during this examination was conducted in accordance with the Code, Procedures Manuals, applicable University policies, procedures, and auditing standards.

SUMMARY OF FINDINGS

Category 1 Findings	0
Category 2 Findings	0
Category 3 Findings	0

Based on the sample of records examined, the University System makes no findings of material weaknesses or significant deficiencies.

Gail M Schiesser Digitally signed by Gail M Schiesser Date: 2026.09.01 12:12:47 -05'00'

Date: September 1, 2026

Executive Director
State Universities Civil Service System