

STATE UNIVERSITIES CIVIL SERVICE SYSTEM

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January 7, 2022

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The State Universities Civil Service System submits the final report of its FY2021 Governance, Risk, and Compliance Audit of the Office of Human Resources at the University of Illinois Springfield, covering the period of November 1, 2016 – September 30, 2020. This report communicates the overall outcome and assessment of human resource practices during that period, documents risk assessment category findings, and provides recommendations to rectify compliance issues discovered through this comprehensive human resource operational audit.

On behalf of the Legal and Compliance Services Division, please convey our appreciation to the human resources staff for engaging in the audit process and demonstrating their commitment to addressing the findings. If there are any questions or a personal briefing on any item is desired, please contact Lucinda M. Neitzel, Assistant Director of Legal and Compliance Services at cindyn@sucss.illinois.gov or by phone at (217) 305-6604.

Sincerely,

Gail Schiesser
Executive Director

STATE UNIVERSITIES CIVIL SERVICE SYSTEM



Governance, Risk and Compliance Audit Report (Final)

January 7, 2022

UNIVERSITY OF ILLINOIS SPRINGFIELD

Audit Time Frame:

November 1, 2016 – September 30, 2020

Remote Visit:

November 30 – December 2, 2020

Prepared by:

Assistant Director, Legal and Compliance Services

**State Universities Civil Service System
Legal and Compliance Services
*Final Audit Report***

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State Universities Civil Service System Legal and Compliance Services Final Audit Report

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, conducts individual desk audit interviews, and completes a review of the Employer desk audit process to ensure accurate classification determinations were assigned.

Compensation Programs

An analysis of the Employer's use of pay rates and pay ranges is completed to determine compliance with ranges approved by the Merit Board. An overall evaluation is conducted of the Employer's compensation program and initiatives to meet requirements of merit and pay equity within the Employer's market area.

Examination Program

A review of pre-employment testing procedures is conducted, including 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 in accordance with Merit Board procedures. The Employer's method of exemption, administrative procedures, and related position descriptions are sampled and reviewed; and incumbent interviews are conducted for validation of assigned 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. Part of 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 and evaluates compliance matters deemed necessary and appropriate to meet audit objectives.

Audit Objective and Scope

Objective

As stated in the Governance, Risk, and Compliance Audit Charter for the State Universities Civil Service System, as approved by the Merit Board on August 17, 2016, the primary objective and purpose of the audit program is to evaluate and verify compliance with the Act, Code, and System Procedures. The University System is also charged with building strategic partnerships, evaluating processes and performance, providing direct guidance and support services, and implementing flexibilities that meet the needs of each employer, consistent with the Act.

Audit Scope

The Scope of this FY2021 Audit for the University of Illinois Springfield included a comprehensive evaluation of employment designations and/or category of status, non-status, and exempt appointments; register maintenance and management; extra help appointments and compliance with the 900-hour limitation; position audits and description review for Civil Service and Exempt appointments; time frame requirements for Temporary Upgrade Assignments; personnel file reviews and documentation; and previously cited audit findings.

Risk Assessment Categories

Topics of Specific Focus by Risk Assessment Category

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

- Repeat Breaches of the Act, Code, Procedure, 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 FY2021 Governance, Risk, and Compliance Audit at the University of Illinois Springfield, the following risk assessments and areas of focus were communicated to the Employer prior to 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 II: 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 III: Civil Service Desk Audits, Position Description Reviews, Timeliness of Classification Requests (Desk Audits), and Scheduling/Inventory of Examinations.

The Legal and Compliance Division 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.

NOTE: The University System has a responsibility to protect private and sensitive employee information from loss or misuse. As a result, private information, as defined in the Illinois Freedom of Information Act (FOIA), 5 ILCS 140/2(c-5), and other sensitive employee and position data including, but not limited to pre-employment application information, examination scores, register referrals, salary, and disciplinary information, is not included in this report.

University of Illinois Springfield Final Audit Report

Executive Summary

YEAR ENDED—FY2021

The compliance testing performed during this examination was conducted in accordance with State Universities Civil Service Act (110 ILCS 70/36b et seq.), Part 250 of the Illinois Administrative Code (Code) (80 Ill. Adm. Code 250), State Universities Civil Service Procedures Manuals, applicable University/Agency policies/procedures, and auditing standards.

SUMMARY

<u>Number of</u>	<u>This Report</u>
Category 1 Findings	3
Category 2 Findings	0
Category 3 Findings	0
Repeated findings from previous audit*	1

REPORT SCHEDULE OF AUDIT FINDINGS

<u>Item Number</u>	<u>Page</u>	<u>Description</u>
<u>RISK ASSESSMENT CATEGORY 1 FINDINGS</u>		
UIS FY21-01	5	Exemption Authorization Applied to Positions that Correspond to Civil Service Classification Specifications
UIS FY21-02	12	Non-Compliance with Extra Help Employment and Position Limitations*
UIS FY21-03	20	Employees Paid Outside of Approved Salary Ranges

University of Illinois Springfield Final Audit Report

Risk Assessment Category 1 Finding, Recommendation, Administrative Response, and Additional Auditor Comments

UIS FY21-01 EXEMPTION AUTHORIZATION APPLIED TO POSITIONS THAT CORRESPOND TO CIVIL SERVICE CLASSIFICATION SPECIFICATIONS

CRITERIA/STANDARDS:

- 1) *State Universities Civil Service Act (Act), Section 70/36e Coverage;*
- 2) *Illinois Administrative Code (Code), Section 250.30(a) Coverage; and*
- 3) *Exemption Procedures Manual, Section 1.2, Overview.*

(110 ILCS 70/36e) (from Ch. 24 ½, par 38b4)

Sec. 36e. Coverage.

All employees of the Illinois Community College Board, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, University of Illinois, State Universities Civil Service System, State Universities Retirement System, the Illinois Student Assistance Commission, and the Board of Higher Education shall be covered by the University System described in Sections 36b to 36q, inclusive, of this Act, except the following persons:

- (1) The members and officers of the Merit Board and the board of trustees, and the commissioners of the institutions and agencies covered hereunder;
- (2) The presidents and vice-presidents of each educational institution;
- (3) Other principal administrative employees of each institution and agency as determined by the Merit Board;
- (4) The teaching, research and extension faculties of each institution and agency;
- (5) Students employed under rules prescribed by the Merit Board, without examination or certification.

The current Exemption Procedures Manual was approved by the Merit Board and became effective on October 1, 2018. These procedures contain the guidelines and criteria to be used in properly designating and validating exempt positions, and employees in those positions, as exempt from the Act, as categorically defined above.

The Exemption Procedures Manual, Section 1.2 Overview states, in part, "The Merit Board permits the Designated Employer Representative (DER) at each of the universities and agencies to make an initial

determination as to whether a position qualifies as an exemption pursuant to section 36e of the Act. This authority is granted and may be revoked, in whole or in part, at the sole discretion of the Merit Board.”

Exemptions are permitted in accordance with current procedures, requiring verification of exemption authorization through the comprehensive development and ongoing review of accurate position descriptions. Accordingly, it is extremely important that employers maintain an updated, accurate, and complete position description for all positions. A routine and regular position review program is necessary to properly assign classification designations and accurately validate exemption status.

BACKGROUND/CONTEXT:

As mentioned in the cover letter of this report, the current FY2021 Governance, Risk, and Compliance Audit timeframe at the University of Illinois Springfield is November 1, 2016 – September 30, 2020. Typically, positions designated as exempt from Civil Service regulations are sampled and reviewed under the purview of a Category 1 Risk Assessment to determine proper designation and exemption from the Act. In addition, the Auditor evaluates this topic based upon the extent to which an Employer’s history relative to this issue impacts the current sampling method and depth of review.

Under the direction of the Merit Board and the University System Office, the Exemption Procedures Manual was under review and revision during much of the audit period referenced above in a manner that impacted the outcome of position audit reviews. During the first approximately two years of the audit time frame, as well as during the 20-month time period when audits were formally suspended from June 1, 2017 – September 30, 2018, the Exemption Procedures Manual that had been approved by the Merit Board in June, 2009, remained in effect.

Even though the System Office suspended many audit activities during the procedural revision process, the Employer was allowed to continue exempting positions from Civil Service regulatory requirements under those June 2009 procedures. ***With this in mind, the Auditor selected a position sample for this Employer that not only reflected previous procedural requirements in effect at the time of appointment, but also accounted for substantive changes and transitional time relative to the revision of the (now) current Exemption Procedures Manual that became effective October 1, 2018.***

As part of the current FY2021 Governance, Risk, and Compliance (GRC) Audit Process, the Auditor provided the Employer’s Designated Employer Representative (DER) with a Pre-Audit Questionnaire in conjunction with an additional request for materials from which to review reports and select audit samples. As part of this questionnaire, the Employer is required to provide their internal policy for exempting positions from the State Universities Civil Service Act, consistent with University System Merit Board approved exemption procedures. The Employer’s internal policy was provided to the Auditor and is outlined in the following response:

The Employer’s Policy for the Exemption of Positions and Ongoing Review of Position Descriptions:

“All requests for new or replacement positions are first evaluated against Civil Service classifications. If no Civil Service classification is found for the majority of the duties, the position is reviewed for possible exemption by one of the specific exemption criteria in 36e(3) or 36e(4). If no specific exemption is found, the position is evaluated to determine whether and to what extent the position has the authority to represent and obligate the university, campus, agency, or department/unit in matters of significance.”

After these steps, most remaining positions that are categorized under 36e(3) are Associate Director and above with a small number of Assistant Director positions on campus. 36e(4) positions are either teaching or research focused, while research support positions are created as Civil Service titles until a better option for Grant funded support positions is determined by SUCSS. UIS has three major divisions – Academic Affairs, Student Affairs, and the Chancellor’s Division. HR is reviewing one division each year beginning in the month of October.” (UIS Exemption Policy, Communicated through the DER Pre-Audit Questionnaire, Dated 10/26/2020)

CONDITIONS/FACTS:

As previously mentioned in this report, the FY2021 audit time period for the University of Illinois Springfield captured a four-year period, from November 1, 2016 – September 30, 2020. Consistent with the targeted audit sampling method previously described, the Auditor requested position description documents for a small sample of 35 positions the Employer identified as categorically exempt under 36e(3) of the Act.

Through this review, which also included personal interviews with various employees, it was determined that four appointments made during the audit time frame and listed in Table 1 below appear to be performing duties and responsibilities consistent with those found in Civil Service classification specifications:

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Table 1: Exempt Appointments That Correspond to Civil Service Classification Specifications

Name	Title	Date of Employment	Date of Appointment in Position	Position Number	Annual Salary	Recommended Civil Service Classification Options
Employee 1	House Manager	12/3/2018	12/3/2018	S95462	\$52,785.00	Events Administrator Associate or Events Coordinator Series
Employee 2	Associate Director, Student Union	8/1/2018	8/1/2018	SA4229	\$50,000.00	Assistant Director of University Student Center
Employee 3	Multimedia Journalist	9/5/2017	9/5/2017	SA3092	\$46,818.00	Editorial Writer, Media Writer/Producer Announcer Series, or Public Information Series
Employee 4	Assistant Director, Office of Graduate Intern Programs	7/3/2017	7/3/2017	S98862	\$57,222.00	Graduate Placement Officer or Graduate School Specialist

In addition, and as part of the overall exempt position description sample of 35 positions, the Auditor determined that six positions listed in Table 2 (below) are also of concern, even though the appointments were made prior to the beginning of the audit time frame, and by default, before the new Exemption Procedures Manual became effective. Irrespective of the listed dates of appointment, the following positions should be reviewed for transition to an applicable Civil Service classification:

FY2021 Governance, Risk, and Compliance (GRC) Audit

Table 2: Exempt Appointments That Correspond to Civil Service Classification Specifications

Name	Title	Date of Employment	Date of Appointment in Position	Position Number	Annual Salary	Recommended Civil Service Classification Options
Employee 5	Director, New Student Orientation	6/2/2014	6/2/2014	SA0295	\$55,051.00	Program Director, Program Coordinator, or Program/Student Advisor
Employee 6	Director, Office of Electronic Media	8/8/2011	7/1/2013	S99851	\$57,611.00	Public Information Associate
Employee 7	Managing Editor, NPR	12/16/1998	10/16/2009	S99579	\$66,363.00	Editorial Writer, Media Writer/Producer Announcer Series, or Public Information Series
Employee 8	Assistant Director, Office of Technology-Enhanced Learning	7/1/2005	8/16/2007	S99683	\$63,167.00	Instructional Development Specialist
Employee 9	Assistant Director for Operations	3/5/2007	3/5/2007	S96144	\$65,113.00	Events Administrator Associate or Events Coordinator Series
Employee 10	NPR Illinois News Editor & Lead Editor of Illinois Issues'	9/1/1998	12/16/2003	S99578	\$48,450.00	Editorial Writer, Media Writer/Producer Announcer Series, or Public Information Series

CAUSE/SOURCE OF CONDITION:

The Exemption Procedures Manual, revised and approved for implementation on October 1, 2018, by the Merit Board, contains accountability and internal review processes to ensure that the designation of positions have been conducted consistent with the Act. Given that there are positions in the sample that remain inappropriately exempt from civil service regulatory standards over an extended period of time without being transitioned, it appears the Employer has not fully applied these internal business review processes of accountability consistent with the Exemption Procedures Manual. (Section 3.1 Accountability Program, Exemption Procedures Manual)

EFFECT/IMPACT:

The overarching concern related to the impact of employees who occupy positions incorrectly designated as exempt from the State Universities Civil Service Act are being denied specific employment rights and protections provided under the Act.

FINDING(S) FROM PREVIOUS AUDIT:

Due to the review and modification of the Exemption Procedures Manual, and the subsequent suspension of reviewing this topic during the previous audit period, this issue was not cited as a finding during the FY2017 Governance, Risk, and Compliance Audit.

RECOMMENDATION(S) TO THE EMPLOYER:

The Code, Section 250.30(a) provides that the Merit Board has the authority to determine Principal Administrative Appointments (PAA) at each institution or agency. Specifically, it states that “[t]he Executive Director shall publish guidelines for such exemptions, as approved by the Merit Board.”

The Designated Employer Representative (DER) of each university and affiliated agency is responsible for developing and maintaining protocols consistent with statutory requirements and procedural guidelines related to this delegated authority. As the University System makes modifications to the Civil Service classification plan, individual positions at each employment location will also evolve over time. Therefore, a routine and regular position review program is required in order to properly assign classification designations and accurately validate exemption status.

The Employer reported that 14 exempt positions were transitioned to appropriate civil service classifications during the audit time frame, however, more needs to be done in order to achieve compliance, particularly when there are cases of long-term employees working in exempt positions that are not being provided civil service employment rights and protections under the Act:

- With respect to the ten positions referenced in both Table 1 and Table 2 of this finding, it is requested that the Employer review the positions for inclusion within the recommended Civil Service classification options.
- Following that process, if the Employer maintains that the positions should remain exempt, the Exemption Procedures Manual, Section 3.3, Accountability for Exemption Authorization outlines specific interactive steps, outcomes, and/or the timeframe for individual position appeals if necessary.

In addition to addressing the ten positions referenced in this finding, the Auditor requests that the Employer develop and implement internal processes that are consistent with the Exemption Procedures

Manual, Sections 3.1 and Section 3.2 respectively; and establish an Internal Review and Accountability Program for determining and validating exemptions at the University of Illinois Springfield.

EMPLOYER'S ADMINISTRATIVE RESPONSE:

SUBMITTED BY MS. MELISSA MLYNSKI, ASSOCIATE VICE CHANCELLOR OF HUMAN RESOURCES:

For nine of the ten positions cited in the audit, UIS accepts this audit finding and the recommendation that we review the positions for inclusion within the recommended Civil Service classification options. Our review will include a determination of whether we agree with the recommended Civil Service classification for each of the nine positions or if there is another Civil Service classification that accurately reflects the duties. Once this determination is made, we will take all necessary steps to convert the positions. The Employer notes that UIS accepts the audit finding on every position except the one held by **[Employee 5]**.

Positions held by **[Employee 1 and Employee 3]** are currently vacant and we intend to make them Civil Service if and when we refill those vacancies. **[Employee 2]** is currently serving as an interim in a higher-level administrative position, but we intend to commence the conversion process when she returns to the position cited in this audit.

We are working with the employing unit to determine whether the job description for the **[Employee 5]** position accurately reflects the current job duties and scope of authority of the position. After that process is complete, we will review to determine whether conversion to a Civil Service title is appropriate. If not, we will seek to engage in further discussions with your office on whether the position can be properly exempted or whether we need to pursue an individual position appeal in accordance with Section 3.3 of the Exemption Procedures Manual.

UIS will continue its ongoing work of reviewing existing principal administrative employees to ensure compliance with the Exemption Procedures Manual.

ADDITIONAL AUDITOR COMMENTS:

The Draft Audit Report for this audit period was issued to the Employer on November 17, 2021, which contained instructions regarding Formal Exit Conference and Administrative Response timetables. The Formal Exit Conference provides an avenue for any Employer to submit additional information, particularly if that information could potentially impact a given finding. The Employer did not opt for a Formal Exit Conference to review any positions that may have been in dispute.

The University System performs audit testing analysis and reviews the duties contained in the position description and performed by employees in randomly selected exempt positions. The basis for determining whether a position is designated as Exempt or Civil Service is assessed through incumbent interviews when applicable, and a comprehensive review of position description documents included in the sample relative to the audit period of review.

The exempt position description document sampled by and submitted to the Auditor for review, and referenced above, for the Director of New Student Orientation position **[Employee 5]**, was dated and authenticated by the incumbent and supervisor on July 12, 2019. Any changes to the position description duties going forward, as suggested in the Employer's administrative response, by the employing department and Human Resources would not then be a valid basis for appeal since it is different from the actual document reviewed during the audit, from which the position was cited.

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Risk Assessment Category 1 Finding **Recommendation, Administrative Response, and Additional Auditor Comments**

UIS FY21-02 NON-COMPLIANCE WITH EXTRA HELP EMPLOYMENT AND POSITION LIMITATIONS

CRITERIA/STANDARDS:

- 1) *Illinois Administrative Code (Code), Section 250.70(f) Extra Help Appointments; and*
- 2) *Employment and Separation Procedures Manual, Section 2.5 Extra Help Appointments.*

Guidelines for Extra Help employees and positions are contained in the Illinois Administrative Code as follows:

“An Extra Help appointment may be made by an employer to any position for work which the employer attests to be casual or emergent in nature and which meets the following conditions:

- A) the amount of time for which the services are needed is not usually predictable;
- B) payment for work performed is usually made on an hourly basis; and
- C) the work cannot readily be assigned, either on a straight-time or on an overtime basis, to a status employee.”

“An Extra Help position may be utilized for a maximum of 900 hours of actual work in any consecutive 12 calendar months. The employer shall review the status of the position at least every three calendar months. If at any time it is found that the position has become an appointment that is other than Extra Help, the employer shall terminate the Extra Help appointment. If an Extra Help position has accrued 900 consecutive hours, the position shall not be reestablished until six (6) months have elapsed from the date of the termination of the position.” (Illinois Admin. Code tit. 80, Ch. VI, Part 250, Section 250.70(f))

For Extra Help employees, the Code requires that “[u]pon working 900 hours, an Extra Help employee cannot resume employment in any Extra Help appointment at a place of employment until thirty (30) calendar days have elapsed.” (Illinois Admin. Code tit. 80, Ch. VI, Part 250, Section 250.70(f))

The employer’s responsibility as noted in the Code, Section 250.70(f) is that they “... shall review the status of the position at least every three calendar months. If at any time it is found that the position has become an appointment that is other than Extra Help, the employer shall terminate the Extra Help appointment.” Understanding the need for continued temporary assistance, Extra Help extensions are allowed in specific instances in accordance with procedural guidelines. (Illinois Admin. Code tit. 80, Ch. VI, Part 250, Section 250.70(f))

BACKGROUND/CONTEXT:

The utilization of Extra Help appointments and positions are typically reviewed and analyzed as a Category 1 Risk Assessment to determine whether both components of the 900-hour limitation were adhered to in accordance with the Illinois Administrative Code. As a practical matter, this category of importance indicates that the topic is typically audited during every cycle at each Employer location that routinely utilizes these appointments.

CONDITIONS/FACTS:

The Auditor reviewed 7,003 Extra Help appointments, which accounted for 415 employees and 624 positions. As documented in Table 3 below, there were 39 employee instances that appear to have exceeded the 900-hour limitation without the required 30-day break in service:

FY2021 Governance, Risk, and Compliance (GRC) Audit

Table 3: Extra Help Employees Exceeding the 900-Hour Limitation

<i>Employee Name</i>	<i>Position Number and Timeframe</i>	<i>Total Number of Hours Worked</i>
Employee 11	SA4193 11/5/2017–3/23/2019	941.50
Employee 12	SA4336 12/21/2017–10/6/2018	1,243.37
Employee 13	SA3670 02/26/2017–01/26/2019	2,045.40
Employee 14	SA3538 08/27/2017–06/29/2019	2,075.75
Employee 15	SA3964 10/23/2016–03/10/2018	1,268.07
Employee 16	SA4726 06/02/2019–06/13/2020	1,620.50
Employee 17	SA0123 09/08/2019–04/18/2020	1,172.50
Employee 18	S99321 & SA4174 05/07/2017–12/30/2017	1,032.51
Employee 19	SA4438 06/3/2018–12/01/2018	1,457.50
Employee 20	SA0112 06/02/2019–02/08/2020	940.00
Employee 21	SA3676 10/23/2016–06/30/2018	2,392.88
Employee 22	SA4412 05/06/2018–11/17/2018	963.11
Employee 23	SA2896 03/12/2017–09/05/2020	2,001.00
Employee 24	SA3866 & SA4121 01/01/2017–10/07/2017	908.40

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Table 3: Extra Help Employees Exceeding the 900-Hour Limitation (Continued)

Employee Name	Position Number and Timeframe	Total Number of Hours Worked
Employee 25	SA4582 12/30/2018–11/16/2019	930.75
Employee 26	SA4359 03/25/2018–05/30/2020	1,732.00
Employee 27	SA3233 & SA4086 10/23/2016–12/30/2017	1,519.00
Employee 28	SA2826 07/02/2017–02/10/2018	902.00
Employee 29	SA3331 04/23/2017–12/02/2017	936.80
Employee 30	SA4258 11/19/2017–08/11/2018	943.25
Employee 31	SA4606 11/18/2018–07/27/2019	906.50
Employee 32	SA4042 08/13/2017–04/07/2018	964.66
Employee 33	SA4326 08/12/2018–05/18/2019	1,080.50
Employee 34	SA4362 03/11/2018–09/07/2019	1,029.45
Employee 35	SA4608 11/18/2018–11/02/2019	1,739.75
Employee 36	SA3974 & SA3975 05/21/2017–02/09/2019	1,180.25
Employee 37	SA4631 & SA0257 01/27/2019–02/08/2020	1,374.00
Employee 38	SA4073 12/3/2017–06/01/2019	1,003.00
Employee 39	SA4670 02/24/2019–09/07/2019	939.00
Employee 40	SA4452 06/17/2018–04/20/2019	1,289.50
Employee 41	SA3667 10/23/2016–04/22/2017	902.50
Employee 42	SA4403 04/22/2018–11/17/2018	974.50
Employee 43	SA4538 06/16/2019–12/14/2019	1,664.70
Employee 44	SA3708, SA3664, SA4331 10/23/2016–05/05/2018	1,771.25
Employee 45	SA3577, SA3949, SA4382 10/23/2016–06/16/2018	1,389.16
Employee 46	SA4117 02/25/2018–09/22/2018	916.50

Employee 20: An extra help extension for this employee was requested by the Employer on **02/03/2020** with **804.50** hours worked at the time of the request. Based on this information provided by the Employer, the extension was approved by the System Office for the period of **2/7/2020 – 6/30/2020**, Position SA0112.

However, according to the extra help data report provided for the audit, the employee appears to have already exceeded the 900-hour limitation from **06/02/2019 – 02/08/2020** without a 30-day Break: **940.00** hours.

The Auditor requests additional information regarding when 30-day breaks may have occurred during this time period.

Employee 22: An extra help extension for this employee was requested by the Employer on **04/18/2018** with **826.17** hours worked at the time of the request. Based on this information provided by the Employer, the extension was approved by the System Office for the period of **04/23/2018 – 05/04/2018**, Position SA3784.

However, according to the extra help data report provided for the audit, the employee appears to have continued employment beyond the approved end date of **05/04/2018**, exceeding the 900-hour limitation from **05/06/2018 – 11/17/2018** without a 30-day Break: **963.11** hours.

The Auditor requests additional information regarding when 30-day breaks may have occurred during this time period.

Employee 35: An extra help extension for this employee was requested by the Employer on **10/15/2019** with **826.75** hours worked at the time of the request. Based on this information provided by the Employer, the extension was approved by the System Office for the period of **11/1/2019 – 01/31/2020**, Position SA4608.

However, according to the extra help data report provided for the audit, the employee appears to have already exceeded the 900-hour limitation from **11/18/2018 – 11/02/2019** without a 30-day Break: **1,739.75** hours.

The Auditor requests additional information regarding when 30-day breaks may have occurred during this time period.

Employee 39: An extra help extension for this employee was requested by the Employer on **09/03/2019** with **833.00** hours worked at the time of the request. Based on this information provided by the Employer, the extension was approved by the System Office for the period of **09/16/2019 – 11/01/2019**, Position SA4670.

However, according to the extra help data report provided for the audit, the employee appears to have already exceeded the 900-hour limitation from **02/24/2019 – 09/07/2019** without a 30-day Break: **939.00** hours.

The Auditor requests additional information regarding when 30-day breaks may have occurred during this time period.

Employee 43:

An extra help extension for this employee was requested by the Employer on **12/20/2019** with **826.10** hours worked at the time of the request. Based on this information provided by the Employer, the extension was approved by the System Office for the period of **12/20/2019 – 01/13/2020**, Position SA4538.

However, according to the extra help data report provided for the audit, the employee appears to have already exceeded the 900-hour limitation from **06/16/2019 – 12/14/2019** without a 30-day Break: **1,664.70** hours.

The Auditor requests additional information regarding when 30-day breaks may have occurred during this time period.

Employee 49:

An extra help extension for this employee was requested by the Employer on **09/03/2019** with **803.50** hours worked at the time of the request. Based on this information provided by the Employer, the extension was approved by the System Office for the period of **09/16/2019 – 11/01/2019**, Position SA4671.

However, according to the extra help data report provided for the audit, the employee appears to have already exceeded the 900-hour limitation from **02/24/2019 – 09/07/2019** without a 30-day Break: **1,180.00** hours.

The Auditor requests additional information regarding when 30-day breaks may have occurred during this time period.

As documented in Table 4 below, there are 30 position instances that appear to have been utilized for more than 900 hours of actual work within a 12-month period without a six-month lapse:

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Table 4: Extra Help Positions Exceeding the 900-Hour Limitation

<i>Position Number</i>	<i>Employee</i>	<i>Total Number of Hours Worked</i>
SA4193	<i>Employee 11</i>	1,075.00
SA4336	<i>Employee 12</i>	1,022.00
SA4291	<i>Employee 13</i>	1,159.00
SA4520	<i>Employee 14</i>	1,022.25
SA4726	<i>Employee 16</i>	949.00
SA0123	<i>Employee 17</i>	1,022.50
SA4438	<i>Employee 19</i>	1,457.50
SA4412	<i>Employee 22</i>	964.03
SA4582	<i>Employee 25</i>	930.75
SA3950	<i>Employee 50</i>	952.00
SA2826	<i>Employee 28</i>	902.00
SA3331	<i>Employee 29</i>	936.80
SA4258	<i>Employee 30</i>	943.25
SA4606	<i>Employee 31</i>	906.50
SA4042	<i>Employee 51</i>	964.66
SA4326	<i>Employee 33</i>	1,080.50
SA4362	<i>Employee 34</i>	1,029.45
SA4608	<i>Employee 35</i>	1,739.75
SA3974	<i>Employee 36</i>	1,027.25

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Table 4: Extra Help Positions Exceeding the 900-Hour Limitation (Continued)

<i>Position Number</i>	<i>Employee</i>	<i>Total Number of Hours Worked</i>
SA4073	<i>Employee 38</i>	1,003.00
SA4670	<i>Employee 39</i>	939.00
SA3667	<i>Employee 41</i>	902.50
SA4403	<i>Employee 42</i>	974.50
SA4538	<i>Employee 43</i>	1,664.70
SA4117	<i>Employee 46</i>	916.50
SA4820	<i>Employee 47</i>	986.50
SA3899	<i>Employee 48</i>	963.75
SA4092	<i>Employee 48</i>	970.25
SA4671	<i>Employee 49</i>	1,180.00

CAUSE/SOURCE OF CONDITION:

Based on the information provided by the Employer, it does not appear that sufficient protocols to efficiently and effectively monitor Extra Help appointment limitations for both the employee and the position have been established, and that findings have significantly increased in quantity since the previous audit.

A review of Extra Help Appointments for compliance with the 900-hour limitation, any corresponding extension, and/or any other applicable criteria for such appointments is required by procedure to be made at least every three months by the Designated Employer Representative (DER). Based on the data reviewed, Extra Help Extension requests do not appear to be submitted to the University System consistent with Employment and Separation Procedures; and there is significant concern with reporting inaccuracies regarding “hours worked” and not adhering to approved start and end time periods.

The (current) FY2021 Governance, Risk, and Compliance Audit outcome related to this topic indicates that monitoring processes need further development, communication, and reinforcement at the department level to adequately monitor and regulate Extra Help positions, and employees assigned to those positions, in accordance with Section 250.70(f) of the Code.

EFFECT/IMPACT:

Merit Board procedures require that in all instances, formal University System office approval is required before any extension can be implemented. Extensions of the 900-hour limitation must be approved by

the Executive Director of the University System and will be granted, under very limited circumstances, in instances demonstrating a critical need or unusual/rare circumstances.

While the audit time frame encompasses an extended time period, the Employer, based on the report submitted to the Auditor, confirms that a large number of Extra Help appointments were utilized. This utilization demonstrates an over-reliance on Extra Help appointments when the Code allows their use only on a casual or emergent basis. In addition, any justification for an Extra Help Extension is only to be granted when extraordinary and compelling evidence demonstrates that the critical need for which the Extra Help appointment was established continues to exist and is evaluated on a case-by-case basis.

FINDING(S) FROM PREVIOUS AUDIT(S):

During the FY2017 Governance, Risk, and Compliance (GRC) Audit, where an overuse of Extra Help Appointments was cited as a finding, 14 employees appeared to have worked beyond the 900-hour limitation without the required 30-day break; and eight positions appeared to have been utilized for more than 900-hours of actual work within a 12-month period without a six-month lapse. [*Finding Code UIS FY2017, pages 7-11*]

It should also be noted that two Extra Help appointments and/or positions cited under this topic area during the previous FY2017 GRC Audit were also cited during the current FY2021 GRC Audit:

Employee 29	FY2017 Audit: 1,530.90	PN: SA3001, SA3008, & SA3337
	FY2021 Audit: 936.80	PN: SA3331
Employee 39	FY2017 Audit: 2,963.00	PN: SA2523
	FY2021 Audit: 939.00	PN: SA4670

RECOMMENDATION TO EMPLOYER:

Due to the high number of Extra Help employee and position violations during this audit period, the risk of additional non-compliance during the next audit is increased if not properly addressed.

The Employer is reminded that Extra Help appointments are intended to address a need that is emergent or casual in nature, and are to be utilized to assist during position vacancies, leaves of absence, and during peak work periods in accordance with established regulatory guidelines and procedures. Compliance with Extra Help appointment and position requirements must be validated by adequately demonstrating the proper management of this employment activity, and by adhering to strict time frame limitations.

Additionally, the University System requests an HR Department internal review at the University of Illinois Springfield to identify and rectify deficiencies with respect to the Extra Help monitoring process and implement stricter accountability standards. If necessary, additional reinforcement provided by campus administrators may be required to properly address specific instances where the risk of non-compliance is the greatest in order to alleviate future findings.

EMPLOYER'S ADMINISTRATIVE RESPONSE:

SUBMITTED BY MS. MELISSA MLYNSKI, ASSOCIATE VICE CHANCELLOR OF HUMAN RESOURCES:

UIS accepts this audit finding and recommendations. UIS agrees with the recommendation that we conduct an internal review to identify and rectify deficiencies with respect to the Extra Help monitoring

process and implement stricter accountability standards. We have already identified some ways we can identify and rectify deficiencies going forward.

ADDITIONAL AUDITOR COMMENTS:

The Draft Audit Report for this audit period was issued to the Employer on November 17, 2021, which contained instructions regarding Formal Exit Conference and Administrative Response timetables. The Formal Exit Conference provides an avenue for any Employer to submit additional information, particularly if that information could potentially impact a given finding.

As noted in this finding, there were eight employee discrepancies in the timing of when Extra Help Extensions were requested, the number of hours worked at the time the extension was requested, and the hours worked that were continued beyond the approved end date of the extension. In each discrepancy, the Auditor requested additional information regarding any 30-day breaks that may have been given that would have impacted hours calculations. The Employer did not submit the 30-day break information as requested.

Given the increase in Extra Help employee and position findings when compared to the previous FY2017 Audit, and consistent with the FY2021 UIS Administrative Response provided above, the University System requests that when conducting internal reviews to identify and rectify deficiencies that ensure stricter accountability standards, that the Employer focus, not only on Extra Help employee and position hours, but also on the proper use and accuracy of Extra Help Extensions.

University of Illinois Springfield Final Audit Report

Risk Assessment Category 1 Finding **Recommendation, Administrative Response, and Additional Auditor Comments**

UIS FY21-03

EMPLOYEES PAID OUTSIDE OF APPROVED SALARY RANGES

CRITERIA/STANDARDS:

- 1) *State Universities Civil Service Act (Act), Section 70/36d(3) Powers and Duties of the Merit Board;*
- 2) *State Universities Civil Service Act (Act), Section 70/36k(1) Regional Compensation and Registers; and*
- 3) *Pay Administration Procedures Manual, Sections 1 – 3 Procedures.*

The Merit Board is empowered to prescribe the range of compensation for each class or to fix a single rate of compensation for employees in a particular class and can prescribe different ranges or rates of compensation for different places of employment within the State of Illinois. The Salary Data System, as described in the Pay Administration Procedures Manual, is the instrument by which pay rates and ranges are submitted and authorized.

During the audit process, the Auditor reviews compensation data to ensure that employees are paid within the salary range established by the Employer. This data reconciliation process captures those employees being paid outside of approved salary ranges, provides the Employer with reports as needed, and allows the Auditor to generate an Exception Report of ranges that require attention and update. These Exception Reports are then provided to the appropriate Employer for review and action.

BACKGROUND/CONTEXT:

Updates to salary ranges are typically reviewed and analyzed under the purview of a Category 3 Risk Assessment, since the remedy is relatively simple and requires minimal time. Ordinarily, upon notification, University System Employers will make necessary corrections promptly and efficiently to prevent the risk of undercompensating or overcompensating employees.

It is also important to note that classifications are not authorized for use until a range is established in the University System Salary Data System. As a practical matter, this category of importance indicates that the topic is audited as a matter of routine during every audit cycle at each Employer location to ensure that classifications are kept up to date.

CONDITIONS/FACTS:

The Auditor reviewed the Civil Service payroll document submitted by the Employer to determine whether Civil Service employee salary rates were paid within established salary ranges. Upon initial review, it appeared that 23 employees either did not have an established rate/range, or they were compensated outside the established rate/range as utilized and approved in both open range and negotiated classifications.

On December 8, 2020, the day following the audit out-brief, the Employer was notified of these required updates and was instructed to submit corrected salary rates/ranges for those employees whose actual salaries were inconsistent with regulatory standards, with updates due on or before December 16, 2020.

On January 11, 2021, January 25, 2021, and July 20, 2021, the Auditor again notified the Employer that the same compensation flags that required updating using both data from the Salary Data System and then also utilizing “live” data, which compares the payroll document to any potential updates since the payroll was run, and shows whether updates or changes to the Salary Data System were submitted following the initial notification to the Employer.

The Draft Audit Report, issued November 17, 2021, identified this topic as a Category 1 Finding since it included the same compensation flags referenced above that required update in the Salary Data System because they had not been submitted. A color-coded chart was provided to the Employer specifically indicating which classifications required range updates.

NOTE: Due to the sensitivity of individual employee pay information, and that GRC Final Audit Reports are published at the SUCSS public website, the salary range flags submitted to the Employer during these occasions have not been included in this section of the audit finding.

CAUSE/SOURCE OF CONDITION:

Despite several requests, salary rate/range adjustments were not updated pursuant to the Auditor’s request, nor were they updated within the Salary Data System for the listed classifications above during the audit time frame. If there were complications in submitting the updated salary ranges, the Auditor is unaware of what those specific issues were.

EFFECT/IMPACT:

Inaccurate salary information within the Salary Data System negatively impacts the credibility and integrity of published ranges utilized by the entire system for their compensation management programs. The Employer risks financial liability in the overpayment or underpayment of employees, as well as non-compliance with the Act and its corresponding procedures.

FINDING FROM PREVIOUS AUDIT:

No findings in this topic area were made during the FY2017 Governance, Risk, and Compliance audit.

RECOMMENDATION TO EMPLOYER:

With respect to any negotiated rates/ranges, it is imperative that salary modifications are promptly entered at the conclusion of the collective bargaining process to accurately reflect any rate/range changes.

The Auditor requests that the Employer submit salary range adjustments to the System Office to alleviate discrepancies on or before November 30, 2021. The Auditor further recommends that proper business protocols regarding routine salary reconciliation activities be implemented and followed, by reviewing Salary Data System Reports and making salary rate adjustments accordingly as they occur.

EMPLOYER’S ADMINISTRATIVE RESPONSE:

SUBMITTED BY MS. MELISSA MLYNSKI, ASSOCIATE VICE CHANCELLOR OF HUMAN RESOURCES:

UIS accepts this audit finding and agrees to implement proper business protocols regarding routine salary reconciliation activities. The rates have all been checked and those that were in error have been requested for update in the SUCSS app. Backpay has been issued for two impacted employees.

ADDITIONAL AUDITOR COMMENTS:

The Draft Audit Report for this audit period was issued to the Employer on November 17, 2021, which contained instructions regarding Formal Exit Conference and Administrative Response timetables. The Formal Exit Conference provides an avenue for any Employer to submit additional information, particularly if that information could potentially impact a given finding.

The Auditor notes that, as of the date of this report, updates to the SUCSS Salary Data System were made to the following classifications since the Draft Audit Report was issued on November 17, 2021:

Electrician	Painter	Sheet Metal Worker
Electrician Foreman	Police Officer	

As of the date of this report and based on our agency records, salary ranges that still need to be submitted to the Salary Data System include the following classifications:

Financial Aid Coordinator	Public Information	Program Director
Office Support Specialist	Coordinator	Program Coordinator
Assistant Program Director	Public Function Supervisor	Program Assistant

The Employer notes in the Administrative Response that backpay was issued to two impacted employees. Since there was a demonstrable negative financial impact on two specific employees, the System Office will follow up with the DER post-audit to ensure that the discrepancies leading to these backpay instances have been completely resolved and that all salary ranges have been appropriately updated.