

STATE UNIVERSITIES CIVIL SERVICE SYSTEM

*Sunnycrest Center
1717 Philo Road, Suite 24
Urbana, Illinois 61802-6099*



*Julie Annette Jones
Merit Board Chair
Gail Schiesser
Executive Director*

May 7, 2024

Dr. Lisa Freeman
President
Northern Illinois University

Ms. Danielle Schultz
Chief Internal Auditor
Northern Illinois University

Dr. Laurie Elish-Piper
Executive Vice President and
Provost
Northern Illinois University

Ms. Julie Annette Jones
Merit Board Chair
State Universities Civil Service System

Mr. John Acardo
Chief Human Resource Officer
Northern Illinois University

Dr. John Butler
Merit Board Member
State Universities Civil Service System

Ms. Liz Guess
Assistant Vice President and Human
Resources Chief of Staff
Northern Illinois University

Accompanying this letter is the outcome of the FY2022 State Universities Civil Service System Governance, Risk, and Compliance (GRC) Audit of the Office of Human Resources at Northern Illinois University, covering the period of February 1, 2019 – June 30, 2021. 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 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 Gail Schiesser, Executive Director, at gails@succs.illinois.gov or by phone at (217) 278-3151.

Sincerely,

A black rectangular redaction box covers the handwritten signature of Gail Schiesser.

Gail Schiesser
Executive Director

STATE UNIVERSITIES CIVIL SERVICE SYSTEM



Governance, Risk, and Compliance Audit Report (Final)

May 7, 2024

NORTHERN ILLINOIS UNIVERSITY

Audit Time Frame:
February 1, 2019 – June 30, 2021

Remote Visit:
September 27 – November 1, 2021

Prepared by:

[Redacted Signature]

Gail Schiesser, Executive Director

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

Table of Contents

Overview of Specific Areas Subject to Review.....2

Audit Objective and Scope3

Risk Assessment Categories.....3

Executive Summary..... 5

**Risk Assessment Category 1 Findings, Recommendations,
Administrative Responses and Additional Auditor Comments.....6-39**

Risk Assessment Category 2 Finding, Recommendation, and Administrative Response.....40-44

**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, conduct individual desk audit interviews, and complete 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. 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 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 FY2022 Audit for Northern Illinois University included a comprehensive evaluation of employment designations and/or category of status, non-status, and exempt appointments, salary range review, position descriptions for exempt and civil service positions, register referrals and maintenance, compliance with the 900-hour limitation with respect to Extra Help Appointments, temporary upgrades, layoffs, disciplinary suspensions, dismissals, and personnel file reviews.

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 FY2022 Governance, Risk, and Compliance Audit at Northern Illinois University, 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 is responsible for protecting private and sensitive employee information from loss or misuse. As a result, personal 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 specific disciplinary information, are not included in this Final Audit Report.*

**Northern Illinois University
Final Audit Report**

**Executive Summary
YEAR ENDED—FY2022**

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) (Illinois Admin. Code tit 808, Ch. VI, Part 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	4
Category 2 Findings	1
Category 3 Findings	0
Repeated findings from the previous audit*	2

REPORT SCHEDULE OF AUDIT FINDINGS

<u>Item Number</u>	<u>Page</u>	<u>Description</u>
<u>RISK ASSESSMENT CATEGORY 1 FINDINGS</u>		
NIU FY22-01	6	Deficiencies in Basic Records Management and Business Processes
NIU FY22-02	15	Exemption Authorization Applied to Positions that Correspond to Civil Service Classification Specifications
NIU FY22-03	22	Non-Compliance with Temporary Upgrade Provisions*
NIU FY22-04	33	Non-Compliance with Cyclic Review of Civil Service Position Descriptions
<u>RISK ASSESSMENT CATEGORY 2 FINDING</u>		
NIU FY22-05	40	Non-Compliance with Extra Help Employment and Position Limitations*

**State Universities Civil Service System
Compliance Services Division
Final Audit Report**

RISK ASSESSMENT CATEGORY 1 FINDING:

DEFICIENCIES IN BASIC RECORDS MANAGEMENT AND BUSINESS PROCESSES

Missing Employment Registers and Examination Records
Missing Probationary Period Evaluations
Missing Disciplinary Suspension, Layoff, and Dismissal Notices

CRITERIA/STANDARDS:

- 1) *State Universities Civil Service Act (Act), Section 70/36b(2); and,*
- 2) *State Universities Civil Service Act (Act), Section 70/36d(11); and,*
- 3) *State Universities Civil Service Act (Act), Section 70/36f(b); and,*
- 4) *Illinois Administrative Code (Code), Section 260.50(i) Examinations; and,*
- 5) *Illinois Administrative Code (Code), Section 260.60 Eligible Registers; and,*
- 6) *Illinois Administrative Code (Code), Section 250.110 Separations and Demotions; and,*
- 7) *Illinois Administrative Code (Code), Section 250.140 Delegation of Authority and Responsibilities.*

(110 ILCS 70/36b) (from Ch. 24 ½, par 38b1)

Sec. 36b. Creation.

(2) The purpose of the University System is to establish a sound program of personnel administration for 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 State Scholarship Commission, and the Board of Higher Education. All certificates, appointments, and promotions to positions in these agencies and institutions shall be made solely on the basis of merit and fitness, to be ascertained by examination, except as specified in Section 36e.

(110 ILCS 70/36d) (from Ch. 24 ½, par 38b2)

Sec. 36d. Powers and Duties of the Merit Board. The Merit Board shall have the power and duty:

(11) To make and publish rules to carry out the purpose of the University System and for examination, appointments, transfers, and removals and for maintaining and keeping records of the efficiency of officers and employees and groups of officers and employees in accordance with the provisions of 36b to 36q, inclusive, and said Merit Board may from time to time make changes in such rules.

(110 ILCS 70/36f) (from Ch. 24 ½, par 38b5)

Sec. 36f. Examinations.

(b) Examinations may be written; oral, by statement of training and experience; in the form of tests of knowledge, skill, capacity, intellect, or aptitude; or by any other method which, in the judgment of the Merit Board, is reasonable and practical for any particular classification.

(110 ILCS 70/36h) (from Ch. 24 ½, par 38b7)

Sec. 36h. Appointment.

(2) The service during the probationary period shall be deemed to be a part of the examination. During the probationary period, the employee may be dismissed if the employer determines that the employee has failed to demonstrate the ability and the qualifications necessary to furnish satisfactory service. The employer shall maintain all records of dismissal."

To ensure compliance with Sections 36b(2), 36(d)(11), 36f(b), and 36(h)(2) of the Act above, provisions related to the filing and maintenance of examination records and employment registers, subject to the State Records Act [5 ILCS 160]; and Sections 250.50(i) and 250.140(c) of Title 80 of the Illinois Administrative Code are specifically described below:

"All examinations, and all examination components, administered by the employer shall be retained by the employer in accordance with the employer's record retention policy or in accordance with the University System's record retention policy and in accordance with the State Records Act [5 ILCS 160]." (Illinois Admin. Code tit. 80, Ch. VI, Part 250, Section 250.50(i))

Section 250.110(d), Section 250.110(e), and Section 250.110(h), Separations and Demotions, state in part, "the Executive Director shall be notified promptly of all employees on layoff status"...that the Employer "shall immediately report disciplinary suspensions to the Executive Director and shall send a copy of the notice served on the employee, along with proof of service"...and that the Employer "shall notify the Executive Director promptly of dismissals, setting forth the reasons for the dismissal." (Illinois Admin. Code tit. 80, Ch. VI, Part 250, Section 250.110(d), (e), and (h))

Lastly, as stated in Section 250.140(c) of the Code, "Delegation of Authority and Responsibilities" related to the conduct of compliance audits for the purpose of determining the effective and efficient administration of the System and assuring compliance with the Act and Code by constituent institutions and agencies:

- a) "Delegation to the Executive Director. The Executive Director is delegated the authority and responsibility to effectively administer the State Universities Civil Service System in accordance with the Act and this Part. The Executive Director may be further delegated the authority and responsibility to act on behalf of the Merit Board by specific authorization or direction of the Merit Board."
- b) "Delegation by the Executive Director. The Executive Director is authorized to delegate to the employer and to members of the University System staff such duties and responsibilities as, in his/her judgment, are appropriate and effective for the

efficient administration of the service of the System to its constituent institutions and agencies.”

- c) “Conduct of Audits. The Executive Director shall conduct ongoing audit programs of all Civil Service operations at all places of employment for the purpose of assuring compliance with the Act and this Part and for improving the programs of personnel administration of its constituent employers and shall prepare, distribute, and follow up on audit reports in accordance with Merit Board direction.” (Illinois Admin. Code tit. 80, Ch. VI, Part 250, Section 250.140)

In this respect, the Governance, Risk, and Compliance Audit of University System employers includes, but is not limited to:

- A comprehensive review of position descriptions
- Compliance with statutory and procedural criteria for exemptions
- Adequacy and thoroughness of related employment procedures
- Adequacy of internal review and approval processes
- Thoroughness and accuracy of quarterly reporting requirements
- Any other associated special interest items

Accurate maintenance and proper use of registers are fundamental requirements and essential elements in the standardized civil service employment process. Other transactions relative to the Civil Service employment cycle are also required to be submitted to the University System Office at the time of occurrence. This responsibility has been delegated to the DER and is reviewed through the audit process. ***All employment records and register maintenance components must be documented and maintained to validate employment activities and demonstrate compliance.***

BACKGROUND/CONTEXT:

As with any audit, source documents are required as evidence of how specific employment transactions occurred and are required in order to demonstrate compliance. Section 250.140 of the Illinois Administrative Code provides the authority and jurisdiction for the University System to conduct and implement specific processes for the conduct of the Governance, Risk, and Compliance Audit.

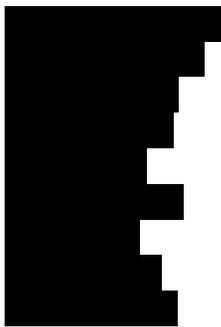
General record-keeping standards are evaluated as an overall observation in relation to other business processes that directly impact the Civil Service employment environment and are reviewed under the purview of a Category 1 Risk Assessment. These vital record-keeping standards are fundamental to any employment process and directly impact an Auditor’s ability to adequately perform compliance activities. As a practical matter, this category of importance indicates that the topic is audited for compliance during every cycle at each Employer location.

CONDITIONS/FACTS:

Consistent with standard audit protocols for this FY2022 Governance, Risk, and Compliance Audit, a sample of employee personnel records was requested for review as part of the remote audit visit. This review aims to determine whether employment transactions processed by the Employer comply with the Act, Code, and System Procedures.

The Auditor requested a sample of 25 employment and personnel records for new Civil Service employees appointed within the audit timeframe. As an overall observation, employment records and associated documents required to demonstrate compliance were either incomplete, not submitted to the Auditor for review, or did not appear to exist. Even with several follow-up requests by the Auditor, the following recordkeeping discrepancies were observed:

- Of the 25 sampled new hire appointments and personnel records reviewed, the Employer did not provide employment registers for nine appointments in the requested sample. As a result, the Auditor was unable to confirm the examination date or score, the type of register (Original Entry or Promotional) for which the exam score was placed, or determine whether the correct pool of candidates had been referred from the register, consistent with statutory requirements regarding the 'Rule of Three'. These records include the following:



Safety/Environmental Compliance Specialist
Medical Records Technician
Athletic Communications Associate
Interpreter for the Deaf and Hard of Hearing
Editorial Writer
Information Technology Technical Associate
Facility Operations Specialist
Information Technology Assistant Manager
Financial Aid Coordinator

- Of the 25 sampled new hire appointments and personnel records reviewed, the Employer's data appeared to indicate that [REDACTED] (Administrative Assistant) and [REDACTED] (Child Development Supervisor) have Dates of Appointment of 3/26/2018 and 8/16/2020, respectively, both of which chronologically occurred prior to an examination being administered, a score being rendered, and a register being certified.
- Of the 25 sampled new hire appointments and personnel records reviewed, the Employer could not provide evidence of probationary evaluations administered for any of them.
- Of the 110 Layoffs reported by the Employer during the audit period, only two are on file at the University System Office. Consequently, there remain 108 layoff notices that were not submitted to the University System Office at the time those transactions occurred.
- Of the 21 Disciplinary Suspensions reported by the Employer during the audit period, only two are on file at the University System Office. Consequently, 19 disciplinary suspension documents remain that were not submitted to the University System Office when those transactions occurred.
- Of the 29 Dismissals from probation reported by the Employer during the audit period, only ten are on file at the University System Office. Consequently, there remain 19 dismissal documents that were not submitted to the University System Office at the time those transactions occurred.

CAUSE/SOURCE OF CONDITION:

Employment records and their associated personnel actions do not appear to be properly maintained or documented in a consistent fashion. Since the Employer could not provide documentation regarding key elements of the employment process in several instances with respect to the new hire sample, these records appear to either be inadequate or simply unavailable. In some cases, the Employer submitted 'Register Status Reports' to serve as the employment register; however, the documents did not contain Dates of Examination or Dates of Referral.

During the remote audit visit, the Auditor discovered that credential assessment examination materials had been printed from the secure University System Office E-Test System and were being stored on a shared network drive. By the Employer's admission, these exam materials and their associated registers for each classification were printed from the secure system to allow the HR employment coordinators involved in grading resumes or applications to perform that function independently away from the secure E-Test environment and the HR testing room.

It is very likely that once the examinations and associated registers were taken out of the secure E-Test system, the documents were simply not managed properly. This lack of document management prevented the Auditor from reconstructing what occurred with specific registers, determining the precise candidates referred to vacancies, or verifying the certification of the employment register. It is the Auditor's determination that once the examinations themselves were printed and the register itself managed on paper, the data required to determine full compliance was either mishandled or lost.

As for missing documents related to key personnel transactions related to Layoffs, Disciplinary Suspensions, and Dismissals, these are most likely due to gaps in the human resources employment process workflow.

EFFECT/IMPACT:

The failure to establish and maintain a sound program of personnel administration concerning Civil Service employment has significant consequences and increased liability risk for the Employer. With respect to the new appointment sample, the Employer was unable to demonstrate the validity of their overall employment process or verify the accuracy of employment registers. This resulted in the inability to demonstrate whether candidates were properly referred and/or employed consistent with fundamental statutory requirements.

In addition to gaps in record keeping on the front end of the employment process, the Employer did not submit the required documentation to the University System Office regarding Layoff, Dismissal, or Disciplinary Suspensions, resulting in a disorganized processing backlog in Human Resources that now has to be addressed. These process issues can have significant impacts on the employment lifecycle, making compliance much more difficult to demonstrate if the workflow is not organized or managed properly.

FINDING(S) FROM PREVIOUS AUDIT(S):

No findings in this topic area were made during the last operational audit in FY2019.

INSTRUCTION(S) FOR THE EMPLOYER:

The University System is concerned that source documentation regarding the employment process has not been properly maintained. The inability to provide several supporting documents that demonstrate how candidates were referred to departments on the date an employment register was closed/frozen,

provide validation of examination information, demonstrate the final step in the examination process through documented probationary evaluation information, or submit employment transaction notices at the time of occurrence to the University System Office is clearly inadequate and does not demonstrate compliance.

Concerning the E-Test examination issue and storage of credential assessment examinations on shared network drives, it bears mentioning that upon discovering the lapses in examination security, the Employer took corrective measures in document security consistent with the Auditor's request to do so. During the follow-up phase of the audit, the Employer developed a plan that restricts access to examination documents to the HR Testing Room, which better ensures that employment coordinators are no longer involved in scoring credential assessment examinations or managing employment registers outside of a secure environment. The Auditor was assured that secure examination and register documents are no longer being stored on shared network drives.

At this stage in the audit process, the Employer must:

- Provide all missing documentation consistent with the Auditor's initial request and follow-up communications requesting the information required to verify compliance. All missing documentation must be submitted on or before the due date of June 30, 2023, with the Employer's Administrative Response.
- Correct the systemic issues or process workflow gaps that resulted in this finding by immediately implementing practices and procedures that strictly adhere to required records maintenance for every employment and examination action taken. Ensure that all employment transactions requiring notification of the Executive Director are strictly adhered to. Provide the internal procedure implemented to correct and prevent future deficiencies on or before the due date of May 30, 2023, with the Employer's Administrative Response.

EMPLOYER'S ADMINISTRATIVE RESPONSE – SUBMITTED BY PULCHRATIA LACEY, DIRECTOR OF EMPLOYMENT SERVICES:

We agree with the instructions. During the audit timeframe, staff turnover in HR contributed to the deficiencies observed in this section. We have since updated our procedures and hired an HR Assistant Manager to help with the Civil Service employment process.

██████████ passed the exam for Safety Officer II on 9/5/18 and was placed on the Original Entry Register. A referral was made from the top 3 scores of those who applied on 9/10/18. The System Office revised the Safety Officer II to Safety/Environmental Compliance Specialist effective 9/30/19. His title was changed accordingly.

██████████ passed the exam for Medical Records Technician on 2/7/18 and was placed on the Original Entry Register. A referral was made from the top 3 scores of those who applied to the position on 2/13/18. No additional transactions were made within the Audit timeframe.

██████████ passed the Assistant Athletic Communications Director Exam on 12/21/17 and was hired into that classification on 3/5/18. The System Office revised the Assistant Athletic Communications

Director to Athletic Communications Associate on 3/15/19. [REDACTED] classification was changed accordingly.

[REDACTED] passed the exam for Interpreter for the Deaf and Hard of Hearing on 8/29/17 and was placed on the Original Entry Register (as [REDACTED]). A referral was made including the top 3 scores of those who applied to the position on 9/19/17. No additional transactions were made within the audit timeframe.

[REDACTED] passed the exam for Editorial Writer on 1/31/18 and was placed on the Original Entry Register. A referral was made on 2/2/18 including the top 3 scores on that Register. No additional transactions were made within the Audit timeframe.

[REDACTED] passed the exam for IT Support Associate on 3/7/18 and was placed on the Original Entry Register. A referral was made on 3/7/18, including the top 3 scores and [REDACTED] was hired on 6/4/18.

[REDACTED] passed the exam for Special Events Facilitator on 12/10/18 and was hired into that classification on 1/16/19. His job description was updated in October 2019 to Education Center Operations Supervisor; he passed that exam on 10/4/19 and was moved into that classification on 10/16/19. The System Office reclassified the Education Center Operations Supervisor classification to Facility Operations Specialist effective 12/1/19. His title was changed accordingly.

[REDACTED] was hired as an IT Technical Assistant on 10/15/18. A job description review and update was conducted in October 2019, and it was determined his duties should place him in the IT Manager Assistant classification. He passed the IT Manager Assistant exam on 10/29/19. He was reclassified as an IT Manager Assistant effective 11/1/19 and removed from the Original Entry Register.

[REDACTED] tested for, and was hired into, the Financial Aid Advisor Coordinator classification on 6/18/18. The Financial Aid Advisor Coordinator classification was Revised and renamed Financial Aid Coordinator by the System office on 3/15/19. She was reclassified accordingly.

[REDACTED] was appointed to the position of Administrative Aide on 3/26/18, with her Administrative Aide exam having been completed on 1/11/18. She was promoted to the position of Administrative Assistant on 8/1/19 with her Administrative Assistant exam having been completed on 5/2/19.

[REDACTED] was hired into the position of Graduate Teaching Assistant on 8/16/20, with no associated Civil Service Exam. She was transferred to a position as a Child Development Supervisor on 12/16/20 with her Child Development Supervisor exam having been completed on 10/13/20.

1. New Hire Employment Registers
 - a. We agree with the instructions.
 - b. The requested documents are provided.

2. Dates of Appointment
 - a. We agree with the instructions.
 - b. The requested documents are provided.

During the audit timeframe, staff turnover in HR contributed to the deficiencies observed in this section. We have since updated our procedures and hired an HR Assistant Manager to help with the Civil Service employment process.

3. Probation Evaluations

- a. We agree with the instructions.
- b. During the audit timeframe of 2019 through fall 2021, probationary evaluations were printed, and hard copies were sent via campus mail to departments. During the COVID campus closure, HR had staff turnover in this area and unfortunately did not receive the completed paper forms.

As a result, and upon re-opening of the campus, we created an email address dedicated to civil service evaluations so we could send and receive evaluations electronically with [sic] departments, which also allowed us to track them better. Another trend contributing to a deficiency in this area is that several campus department supervisors left the university during the audit period (due to reductions in force, COVID, etc.). Therefore, we felt that we could not “go back” and have the supervisor complete the probationary evaluations.

Lastly, our Access database system that we use to produce the civil service evaluations (probationary and annual) crashed numerous times over the past few years. Each time the database was brought back up, it was only able to retrieve the most recent status changes and produce reports going forward (not retro). We have been working with our IT Division to develop an application to replace that system. They have told us that it is unstable; it requires a lot of attention just to patch it, and they don’t have the staff to dedicate to it.

4. Layoff Notices

- a. We agree with the instructions.
- b. Some of the requested documents are provided.

5. Disciplinary Suspensions

- a. We agree with the instructions.
- b. The requested documents are provided.

6. Dismissals

- a. We agree with the instructions.
- b. The requested documents are provided.

ADDITIONAL AUDITOR COMMENTS:

The Draft Audit Report for this audit period was issued to the Employer on May 25, 2023, which contained instructions regarding Formal Exit Conference and Administrative Response timetables. The Formal Exit Conference occurred on June 14, 2023, which provided an avenue for the Employer to submit additional information and/or documentation, particularly if that information could potentially impact a given finding. The Employer did opt for a Formal Exit Conference to review the disputed records and sent additional documents to rectify some of the discrepancies.

The University System Auditor reviewed these recently submitted documents for clarity and completeness. The follow-up documents and responses provided by the Employer did assist in clarifying most of the information needed to verify compliance for those new appointments contained in the original sample for this FY2022 GRC Audit, such as examination dates and/or scores, the type of register

(Original Entry or Promotional) for which the exam score was placed, and whether the correct pool of candidates had been referred from the register. This information was to have been submitted upon request from the Auditor when the scope statement and materials packet was originally provided to the Employer on August 6, 2021, with a due date of September 3, 2021. The Employer had numerous opportunities since that time to provide the originally requested information to the Auditor immediately following the remote audit visit and after several follow-up email communications in the months thereafter.

When reviewing the Employer's documents submitted with their recent Administrative Response, the Auditor acknowledges receipt of most of the register documents. However, there remain four appointments from the original sample of new hires that did not contain an employment register, and as of the date of this report, remain outstanding:

- Financial Aid Coordinator – Date of Appointment: 6/18/2018
- Facility Operations Specialist – Date of Appointment: 10/31/2018
- Program Services Specialist – Date of Appointment: 12/7/2020
- Athletic Communications Associate – Date of Appointment: 3/5/2018

The Employer did submit a document noting an examination score for the Information Technology Assistant Manager classification. However, the Employer also indicated that after a position review one year later, the position was reallocated to the Information Technology Assistant Manager classification. These responses appeared to conflict with the original employment date for the sampled candidate in the Information Technology Assistant Manager classification.

While the Employer attempted to clarify the discrepancy, it only highlighted another issue within the Employer's record-keeping process: improperly noting the current classification for the New Hire Sample as opposed to the original classification the position was assigned to at the time of hire. Without the ability to adequately maintain employment registers or properly demonstrate compliance related to the pre-employment process for these appointments, the Employer is in violation of Section 250.60, Eligible Registers, as it relates to the referral and selection of candidates consistent with the Illinois Administrative Code.

The Auditor also noted that at least five employment registers submitted to the Auditor contained sensitive, Personally Identifiable Information (PII), specifically social security numbers. While the University System does not have primary jurisdiction regarding the enforcement of the Illinois Identity Protection Act (5 ILCS 179/1 et.seq.), it is imperative that Employers either redact this information prior to sending employment records to the Auditor or change internal practices regarding the protection of Personally Identifiable Information as to ensure it is not transmitted inappropriately over email or by other means. It was then the Auditor's obligation to redact the elements of PII that were transmitted by email by the Employer.

The Employer eventually provided some of the missing documents indicated in their Administrative Response. However, as noted in this report, several outstanding documents remain missing and/or incomplete. The Employer's inability to provide all of the requested documents both now and at the time they were initially requested fails to demonstrate full compliance. Therefore, this topic remains a Category 1 finding.

**State Universities Civil Service System
Compliance Services Division
Final Audit Report**

RISK ASSESSMENT CATEGORY 1 FINDING:

**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; Illinois Administrative Code (Code), Section 250.30(a) Coverage; and 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 State Scholarship 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 properly designate and validate 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 under 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 under 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. Routine and regular position review programs are critical to properly assigning positions to an accurate Civil Service classification or accurately validating exemption status if a position meets exemption criteria. At a fundamental level, these position description reviews are intended to adequately ensure that employee rights are granted under the Act.

BACKGROUND/CONTEXT:

As mentioned in the cover letter of this report, the FY2022 Governance, Risk, and Compliance Audit timeframe at Northern Illinois University is February 1, 2019 – June 30, 2021. Typically, positions categorically exempt from Civil Service regulations are sampled and reviewed under the purview of a Category 1 Risk Assessment to ensure proper designation and exemption from the Act. In addition, the Auditor evaluates this topic based on how an Employer’s history relative to this issue impacts the current sampling method and depth of review.

CONDITIONS/FACTS:

Consistent with routine pre-audit requirements, the Auditor requested a list of several documents and reports, complete with instructions, from the Employer on August 6, 2021. Each set of instructions outlined the data elements required for each database query or contained a specific list of personnel transaction documents needed for audit review.

The Auditor requested the most recent exempt payroll document in effect at the end of the audit timeframe. In the requested material instructions, the payroll document was to include all exempt positions listed in alpha order and properly distinguish each type of position exemption category as either a 36e(2), 36e(3), or 36e(4) exemption. The Auditor utilized this document to sample, review, and analyze a set of exempt positions to determine compliance.

1. Improperly Designated Exemptions. On September 14, 2021, the Auditor requested position descriptions for a sample of 40 positions the Employer identified at the time of appointment as categorically exempt under Section 36e(3) or 36e(4) of the Act.

- Through this position review, which also included personal interviews with various employees, it was determined that the three positions listed below appear to perform duties and responsibilities consistent with those found in Civil Service classification specifications:

<u>Position Number</u>	<u>Position Title</u>	<u>Potential Civil Service Classification</u>
32628	Sr. IMEC Technical Specialist	Safety/Environmental Compliance Associate

<u>Position Number</u>	<u>Position Title</u>	<u>Potential Civil Service Classification</u>
32629	IMEC Technical Specialist	Safety/Environmental Compliance Associate
4634	Director, Campus Dining-Retail	University Food Service Director

2. **Potentially Miscategorized Exemptions.** The Auditor then conducted a secondary review of the position description documents to assess and determine whether the exemption category identified on each position description document was accurately described as exempt under either 36e(3) or 36e(4) of the Act.

- Through this document review, the Auditor determined that of the 40 exempt positions sampled, 12 are potentially miscategorized. The listing of positions identified below was noted on the position description document as being exempt under 36e(3) of the Act when the designation should more accurately reflect an exemption under 36e(4) of the Act:

4302	4300	4694
35343	34973	35740
5001	4221	4534
37717	4195	35094

3. **Position Descriptions Not Authenticated.** Of the 40 exempt position description documents requested in the audit sample, 20 of them did not appear to be authenticated between the supervisor and incumbent, consistent with the Exemption Procedures Manual, Section 3.2 with respect to Internal Review and Accountability Standards:

33857	32629	4634	32628
36606	5012	4793	4131
4889	4959	4655	32120
35337	4300	35343	34973
5001	4221	4534	4195

4. **Exempt to Civil Service Transition.** On September 14, 2022, approximately one year after the remote audit visit, the Auditor received 25 updated position descriptions that originated from the audit sample and were requested before the audit visit.

- Seven of these updated documents appeared to provide some indication that the positions were either already in transition from Exempt to Civil Service at the time the documents were received by the Auditor; or were being converted from Exempt to Civil Service at a future date:

<u>Position No.</u>	<u>Exempt Position Title</u>	<u>Civil Service Class</u>
4715	Director, Alumni Services	Program Director
33857	Director, Alumni Services	Marketing Associate
4571	Director, Marketing & Comm.	Marketing Associate
35210	Assistant to the VP	Program Coordinator
35595	Director, College of LAS	Marketing Associate
4338	Asst. Dir. Campus Activities	Program Coordinator
34813	Assoc. Dir. Web/Internal Comm.	Program Director

CAUSE/SOURCE OF CONDITION:

Given the relatively small sample of 40 exempt position descriptions requested for review during this audit, there is a sizeable number of miscategorized and incorrectly designated exemptions combined (15).

As previously noted in this finding, Merit Board procedures require a cyclic review program, wherein all exempt position descriptions are reviewed by the Employer for current job content and title no less often than once every three years. A thorough and comprehensive review of exempt position descriptions is a primary component of accountability as it relates to the delegation of authority authorized by the Merit Board to the Designated Employer Representative (DER). The cause related to this finding is likely due to the Employer not adequately implementing internal business review processes regarding accountability standards and triennial position reviews that have historically been contained in the Exemption Procedures Manual.

EFFECT/IMPACT:

The overarching concern related to the exemption of positions is the risk of inaccurate designation. If positions are not consistently reviewed on a regular basis or designated correctly, the impact on employees who occupy these positions is the denial of specific Civil Service employment rights and protections provided under the Act.

FINDING(S) FROM PREVIOUS AUDIT(S):

No findings in this topic area were made during the last operational audit in FY2019. However, it should be noted that during the FY2019 Governance, Risk, and Compliance Audit, exempt position reviews were not conducted due to the revision of the Exemption Procedures Manual and its future impact on position designation.

INSTRUCTION(S) FOR THE EMPLOYER:

The Code, Section 250.30(a), provides that the Merit Board has the authority to approve Exempt appointments 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. Just as the University System modifies the Civil Service classification plan, individual positions at each employment location also evolve at various stages over time. Therefore, a routine and regular position review program that evaluates the position designation and exemption category is required to validate exemption status accurately; OR properly assign the position to the most appropriate civil service classification.

At this stage of the audit process, the University System Office finds that the following must occur with respect to the numbered areas listed in this finding:

- 1) The three exempt positions that should be reviewed for inclusion in the Civil Service classification plan:
 - a. Provide the Auditor with current, authenticated position descriptions, and conduct an analysis of each position. Provide a corrective action plan for each position in the Employer’s Administrative Response, including whether the Employer intends to convert the positions to Civil Service.
- 2) The twelve exempt positions that appear to be potentially miscategorized as an exemption under 36e(3) of the Act:
 - a. The Employer shall evaluate these positions against the criteria outlined in the current Exemption Procedures Manual and update their records accordingly if it is determined that these positions should be more appropriately categorized under 36e(4) of the Act. Additionally, the Employer shall provide confirmation of review and correction of the exempt position category, if necessary, as part of the Employer’s Administrative Response.
- 3) The twenty positions requiring communication between the supervisor and incumbent:
 - a. Provide the Auditor with evidence that the positions referenced in this finding have position descriptions that have been properly authenticated and are consistent with current procedures.
- 4) The seven exempt positions that appear to be in transition from exempt to Civil Service:
 - a. Provide the date the positions plan to be fully transitioned and confirm the Civil Service classification of assignment in the Employer’s Administrative Response.

It is important to note that as part of the current FY2022 Governance, Risk, and Compliance Audit, the Employer reported that 238 exempt positions were analyzed and transitioned to appropriate civil service

classifications during the audit time frame. This appears to be very good progress, given that the Exemption Procedures Manual was revised just prior to the beginning of the audit timeframe. Additionally, given the low number of exempt positions in this current audit sample requiring review for Civil Service inclusion, the Auditor anticipates that demonstrated progress in the appropriate transition of exempt positions to Civil Service will continue; however, only if these positions are routinely reviewed consistent with established procedures.

In addition to addressing the positions referenced in this finding, the Auditor requests that the Employer update their HR Policies and Procedures to include the development and implementation of internal processes that are consistent with the current Exemption Procedures Manual, Sections 3.1 and Section 3.2, respectively; and establish an Internal Review and Accountability Program for determining, categorizing, and validating exemptions at Northern Illinois University.

EMPLOYER’S ADMINISTRATIVE RESPONSE – SUBMITTED BY PULCHRATIA LACEY, DIRECTOR OF EMPLOYMENT SERVICES:

1. Improperly Designated Exemptions
 - a. We agree with the instructions.
 - b. See below for the first 2 positions:

Position #	Job Title	Classification	Justification
32628	Sr. IMEC Technical Specialist	Properly classified as SPS, exempted under 36e3 as a development-focused position	Sells IMEC’s manufacturing improvement capabilities & resources to IL manufacturers – performs advancement or development work for the university
32629	IMEC Technical Specialist	Properly classified as SPS, exempted under 36e3 as a development-focused position	Sells IMEC’s manufacturing improvement capabilities & resources to IL manufacturers – performs advancement or development work for the university

- c. For position #00004634, we agree to further review the duties of this position for possible transition to Civil Service.
2. Potentially Miscategorized Exemptions
 - a. We agree with the findings.
 - b. We will work to get all 12 of these positions exempted as 36e(4) (instead of 36e(3)), due to the primarily recruitment-based duties of these positions, by the end of the FY24 first quarter (9/30/23).

3. Position Descriptions Not Authenticated
 - a. We agree with the findings.
 - b. Thirteen of the twenty requested documents are attached to the administrative response. We are working to gather the remaining documents by the end of the FY24 first quarter (9/30/23).

4. Exempt to Civil Service Transition
 - a. We agree with the instructions.
 - b. The requested seven documents are attached to the administrative response.

ADDITIONAL AUDITOR COMMENTS:

The Auditor acknowledges the Employer's response and plans to follow up accordingly to ensure these changes are completed. As for the positions the Employer feels are properly exempted, it is the Employer's responsibility to ensure that each position's description is clear and concise as to what duties are performed. If the duties are in fact development focused, please review the position descriptions, and ensure the duties accurately reflect this.

**State Universities Civil Service System
Compliance Services Division
Draft Audit Report**

RISK ASSESSMENT CATEGORY 1 FINDING:

NON-COMPLIANCE WITH TEMPORARY UPGRADE PROVISIONS

CRITERIA/STANDARDS:

- 1) *State Universities Civil Service Act (Act), Section 70/36b Coverage;*
- 2) *State Universities Civil Service Act (Act), Section 70/36d Powers and Duties of the Merit Board;*
- 3) *State Universities Civil Service Act (Act), Section 70/36j Promotions;*
- 4) *Illinois Administrative Code (Code), Section 250.100 Reassignments and Transfers; and*
- 5) *Employment and Separation Procedures Manual, Section 4.2 Temporary Downgrading and Upgrading Assignments.*

Section 36b of the Act provides that the Merit Board shall have the power and duty to fulfill the purpose of the University System, as stated:

“The purpose of the University System is to establish a sound program of personnel administration for 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, the University of Illinois, the State Universities Civil Service System, the State Universities Retirement System, the State Scholarship Commission, and the Board of Higher Education.

All certificates, appointments, and promotions to positions in these agencies and institutions shall be made solely on the basis of merit and fitness, to be ascertained by examination, except as specified in Section 36e.” (110 ILCS 70/36b) (from Ch. 24 ½, par 38b1)

To ensure compliance with Section 36b(2) of the Act above, basic employment standards were included in Section 70/36d as separate provisions that further establish the framework by which the University System Merit Board executes its powers and duties as described:

“(5) To authorize the continuous recruitment of personnel and to that end, to delegate to the Executive Director and his or her staff the power and duty to **conduct open and continuous competitive examinations for all classifications of employment...**”

(8) **To provide by its rules for promotions in the classified service.**” (110 ILCS 70/36d) (from Ch. 24 ½, par 38b2)

In addition to 36d above, standards of promotion are further defined in a separate provision of the Act. Section 70/36j of the Act specifically states:

“The Merit Board shall by rules *provide for promotion on the basis of ability and experience and seniority in service and examination and to provide in all cases where it is practicable that vacancies will be filled by promotion. For the purpose of this Section, the advancement in class shall constitute a promotion.*” (110 ILCS 70/36j) (from Ch. 24 ½, par 38b9)

While not a promotion as defined in the Act, there are times during leaves of absence, personal absence, or vacancies when temporary changes or advancements in classification are permitted, particularly when supervisory functions must continue uninterrupted. As such, Section 250.100(b)(3) of Title 80 of the Illinois Administrative Code describes Temporary Upgrading as follows:

“...temporary upgrading and downgrading assignments must not be for more than 30 consecutive work days duration.” Further, given the temporary nature of the assignment, Section 250.100(b)(6) states, **“When a temporary assignment has been made, seniority shall continue to be accrued in the class in which the employee has a status appointment.”**

This provision is permitted due to the limited nature of the assignment for which permanent, competitive rules do not apply. As a result, seniority is not earned at the higher-level classification, but it is earned at the employee’s current classification of assignment.

BACKGROUND/CONTEXT:

As previously referenced in this report, the FY2022 Governance, Risk, and Compliance Audit timeframe at Northern Illinois University is February 1, 2019 – June 30, 2021. Temporary Upgrade assignments are evaluated and analyzed under the purview of a Category 1 Risk Assessment to determine whether individual employee upgrades have been utilized consistent with the Illinois Administrative Code, with each individual upgrade assignment not to exceed 30 consecutive work days in duration.

An Employer utilizes Temporary Upgrade assignments by assigning status employees on a limited basis to classifications of a higher level, either within or outside of the employee’s promotional line, that results in an increase in salary for that designated assignment time period. Employees are given additional compensation for each Temporary Upgrade assignment and continue to retain, accrue, and accumulate seniority in their originally assigned class. This is due to the limited, temporary nature of the assignment.

Given the specific compensation, seniority, and promotion considerations herein described, there is a secondary aspect to this employment transaction that becomes a valuable part of the overall compliance review related to utilizing multiple Temporary Upgrade assignments on a continual “on and off” basis for an extended period of time, particularly when promotion to the upgraded classification is both practicable and most appropriate consistent with the requirements in the Act.

CONDITIONS/FACTS:

Prior to the remote audit visit for the FY2022 Governance, Risk, and Compliance Audit, the Auditor requested a report from the Employer regarding the utilization of Temporary Upgrade assignments during the audit period.

As outlined in the Audit Request Material Checklist, dated August 6, 2021, and submitted to the Employer, the data elements required for audit analysis are referenced in Section IV (B), Employment and Separation Procedures, *Temporary Upgrade Assignments*. These data elements included employee name, classification, assigned upgrade classification, **specific days** of upgrade assignment, exam score, and exam date. Pursuant to the Auditor’s request, the Employer provided a data report, which consisted of 16 employees given Temporary Upgrade assignments during the audit timeframe.

When reviewing the data report submitted by the Employer, it appeared that, in several instances, paid holidays were included in employee Temporary Upgrade assignment timeframes. Without data or information to indicate otherwise, paid holidays within the upgraded periods are included, as reported, in the total number of calendar days upgraded for several employees cited in this finding and listed in **Table 1** below:

Table 1: FY2022 Governance, Risk, and Compliance (GRC) Audit
Examples of Temporary Upgrade Periods That Include Paid Holidays

Classification	Upgraded Classification	Job Begin	Job End	Calendar Days
Human Resource Assistant Manager	Human Resource Manager	8/1/2020	1/31/2021	110
Human Resource Representative	Human Resource Officer	8/1/2020	1/31/2021	130

In this example, during each of these Temporary Upgrade time periods, Labor Day, Thanksgiving Day, the Day following Thanksgiving Day, Christmas Day, and New Year’s Day are included within the upgraded period based on the total number of inclusive calendar days reported. Unless it can be shown that an upgraded employee was not compensated at the higher rate during a paid holiday, the analysis by the Auditor assumes that paid holidays are included within each assignment without a break in the assignment.

Given the data report submitted by the Employer, the Auditor reasonably concluded, due to the inclusive dates of when each job begins and ends, that employees working in Temporary Upgrade assignments were working and compensated at the upgraded classification level during paid holiday periods.

As previously noted in the **BACKGROUND/CONTEXT** section of this finding, there is a secondary aspect to evaluating Temporary Upgrade assignments consistent with its very definition. Aside from the 30-consecutive work day limit on each Temporary Upgrade, there is an overall compliance review for each employee related to working in multiple Temporary Upgrade assignments on a continual “on and off” basis for an extended period of time.

Provided in **Table 2** below is an example of how the continual “on and off” pattern of data was presented by the Employer for audit review:

Table 2: FY2022 Governance, Risk, and Compliance (GRC) Audit
Examples of Repetitive Upgrades with Short Breaks

Class	Upgraded Classification	Job Begin	Job End	Calendar Days
Bindery Worker II	Bindery Worker Foreman	4/25/2019	5/24/2019	29
Bindery Worker II	Bindery Worker Foreman	5/26/2019	6/24/2019	29
Bindery Worker II	Bindery Worker Foreman	6/26/2019	7/25/2019	29
Bindery Worker II	Bindery Worker Foreman	7/28/2019	8/26/2019	29
Bindery Worker II	Bindery Worker Foreman	8/28/2019	9/26/2019	29
Bindery Worker II	Bindery Worker Foreman	9/28/2019	10/27/2019	29
Bindery Worker II	Bindery Worker Foreman	10/29/2019	11/28/2019	29
Bindery Worker II	Bindery Worker Foreman	11/30/2019	12/29/2019	29
Bindery Worker II	Bindery Worker Foreman	12/31/2019	1/29/2020	29
Bindery Worker II	Bindery Worker Foreman	1/31/2020	2/29/2020	29

In total, the Employer reported sixteen employees who were selected for Temporary Upgrade assignments during the audit timeframe. As documented in **Table 3** below, two of these employees appeared to exceed the basic thirty-day limitation:

Table 3: FY2022 Governance, Risk, and Compliance (GRC) Audit
Temporary Upgrade Assignments Exceeding the 30-day Limitation

Classification	Upgraded Classification	Job Begin	Job End	Calendar Days Upgraded
Media Writer/Producer/Announcer II	Chief Broadcast Engineer	7/18/2019	9/17/2019	61
Building Service Worker	Building Service Foreman	3/6/2020	5/15/2020	70

Additionally, as documented in **Table 4** below, nine of these employees appeared to have persistent “on and off” assignments for various, extended periods of time:

Table 4: FY2022 Governance, Risk, and Compliance (GRC) Audit
Temporary Upgrade Assignments Utilized on a Repeated and Extended Basis

Classification	Upgraded Classification	Job Begin	Job End	Calendar Days Upgraded
Bindery Worker II	Bindery Worker Foreman	4/25/2019	2/29/2020	222
Office Manager	Administrative Assistant	10/1/2020	6/29/2021	193
Information Technology Technical Associate	Information Technology Manager	12/17/2018	6/21/2019	134
Human Resource Assistant Manager	Human Resource Manager	8/1/2020	1/31/2021	110
Human Resource Representative	Human Resource Officer	8/1/2020	1/31/2021	130
Office Support Specialist	Office Manager	7/1/2020	11/15/2020	98
Media Writer/Producer/Announcer II	Chief Broadcast Engineer	5/16/2019	11/20/2019	134
Building Service Worker	Building Service Foreman	11/16/2019	7/18/2020	175
Building Service Worker	Building Service Foreman	10/29/2020	5/5/2021	134

As noted above in **Table 4**, the total number of days reported during a specific period of time in a Temporary Upgrade status is also listed for each employee. The lowest total number of days Temporarily Upgraded over a specific period of time was 98, with the highest total number of days Temporarily Upgraded over a specific period of time as 222. Based on the data submitted, these beginning and end dates were not isolated, continuous upgrades.

However, based on the data submitted, nearly every employee upgrade listed in **Table 4** above appeared to be removed from their Temporary Upgrade assignment and placed in their regularly assigned classification, for example, on the 28th or 29th day of the assignment or following a very short break, so as not to exceed the 30-day limitation. **(See Table 2)** The utilization of Temporary Upgrade assignments in this manner demonstrates an awareness that the rule was being misapplied.

CAUSE/SOURCE OF CONDITION:

The Auditor has concluded that the manner in which these employment transactions are conducted is a matter of standard practice and possibly built into the Human Resource Information System (HRIS) or Payroll system. The data evidence contained in the Temporary Upgrade report strongly shows that a determination was made by the Employer not to fill upgraded positions with permanent status employees by promotion in these instances through the competitive process required by the Act. Instead, the Employer permitted routine, intermittent temporary upgrade assignments for extended periods of time.

EFFECT/IMPACT:

The foundation of the Merit System and the primary concept of a classification plan management system is that employees be placed in job classifications based on the predominance of duties actually being performed and the level of responsibility. Creating new job assignments through repeated Temporary Upgrades over an extended period of time is, in reality, not temporary at all and inconsistent with the purpose and intent of the Act, Administrative Code, and the Classification Plan Management system. If a position is upgraded frequently and/or continually for an extended period of time, the employee should be promoted or a new position recruited for and filled in the classification through an open and competitive process.

In addition to the specific provisions in the Act previously referenced in this finding, other future implications on employee rights could arise related to accumulated seniority and any future layoff activity if upgraded employees are never provided the opportunity to earn seniority in the higher-level class. Section 36j of the Act, under "Promotions," states the following:

§ 36j(e). "Promotions. Employees promoted in the promotional line shall have their seniority for the highest position held on the basis of length of service in that classification. ***For the next lower classification, the employee may add his or her seniority in the higher classification to that in the lower to determine seniority in the lower classification.***" (110 ILCS 70/36j) (from Ch. 24 ½, par 38b9)

For the purposes of upgrading in a classification on a **temporary** basis, Title 80, Section 250.100(b)(3) of the Illinois Administrative Code states, "...temporary upgrading and downgrading assignments must not be for more than 30 consecutive work days duration." There is a distinct difference, then, between a Promotion, as defined by the Act, and a Temporary Upgrade, as defined by the Illinois Administrative Code. When employees serve in Temporary Upgrade assignments, seniority is not earned at that higher classification; and consequently, seniority does NOT accumulate (add) at lower levels in the promotional line consistent with Section 36(j)(e) of the Act. Employees simply continue to earn seniority in their original classification of assignment.

The Auditor notes that the manner in which Temporary Upgrades are utilized at Northern Illinois University reveals a significant impact not only on those employees who **are** temporarily upgraded but also on those who **are not**:

- Upgraded employees, who clearly meet the MAQs for the Temporary Upgrade classification, are designated by supervisory staff through a non-competitive process and receive additional compensation for the Temporary Upgrade assignment. However, they likely remain unaware of other employment implications, including the inability to earn seniority in the classification to which they are upgraded and missing the opportunity for promotion to the higher classification.
- Employees **not** selected for Temporary Upgrade assignments and who meet the MAQs for the Temporary Upgrade classification are not only prevented from competing for an opportunity to receive additional compensation for the assignment, but due to the arbitrary nature of who is selected for the assignment, they are inherently restricted from opportunities for current **and future** promotion. It also prohibits the opportunity for these employees to gain practical work experience in an upgraded classification.

In summary, while the topic of this audit finding is specific to Temporary Upgrade assignments exceeding the 30-day limitation, coupled with the repeated utilization of these assignments over an extended period of time, it could very well have significant implications if continued or expanded. The potential impact of how these assignments are implemented and managed by the Employer is of considerable concern:

- The extended utilization of Temporary Upgrade assignments ultimately results in disparities regarding future promotion, pay, and seniority among employees who are upgraded more or less frequently than others.
- Employees selected for repeated Temporary Upgrades earn additional compensation and work experience that other employees may never have an opportunity to obtain, even though other employees could be otherwise qualified and appear on the promotional register in the upgraded classification.

Each Temporary upgrade assignment is not permitted to continue beyond 30 consecutive work days in duration; therefore, the upgrade of employees on an extended and continual basis, in the manner represented by the example in **Table 2** and **Table 4** of this finding, is inconsistent with the short-term, temporary nature of such assignments, as defined in the Illinois Administrative Code.

FINDING(S) FROM PREVIOUS AUDIT(S):

During the previous FY2019 Governance, Risk, and Compliance Audit for Northern Illinois University, which covered the period of October 1, 2014, through January 31, 2019, there were approximately 26 total employees given Temporary Upgrade assignments. The Auditor found that there were 29 individual instances where employees exceeded the 30 consecutive workday limitation and three instances where employees served in Temporary Upgrade assignments repeatedly over an extended period of time. [Finding Code NIU 19-01, pages 5-8]

INSTRUCTION(S) FOR THE EMPLOYER:

The Employer shall review the utilization of Temporary Upgrades in accordance with established regulations. As the title states, these assignments are temporary in nature and are not intended to be continually or repeatedly utilized on a long-term basis. Fiscal constraints do not appear to be a substantive factor when the employees are still being compensated at upgraded levels for a large percentage of the audit time frame.

The Act requires that vacancies be filled by promotion whenever practicable. In general, employees serving in Temporary Upgrade Assignments are additionally compensated; however, employees are not provided the opportunity for continued compensation beyond the Temporary Upgrade period. By not making permanent advancements in classification through competition, merit, and fitness, the Employer diminishes an employee's earning potential and potential seniority accumulation over time. Baseline compensation is the basis for overtime calculations and future pay increases. Thus, the harm does not exist solely at this moment but extends into the employee's future.

Based on the information provided by the Employer, it appears there are position vacancies that exist. Please note that the "job begin" and "job end" dates provided to the Auditor are an inclusive period of time and include the header "calendar days"; then, each assignment is evaluated as an upgrade for each day within that period. If this is not the case, the Employer is responsible for making corrections to the report and specifically indicating the actual dates of each Temporary Upgrade consistent with the

instructions in the Audit Request Material packet sent to the Designated Employer Representative on August 6, 2021.

Since audits are retrospective in nature, it is possible that some of these upgrades have since been replaced with permanent employees or that the employees serving in these upgrades have been reclassified. If this is the case, the Employer shall provide this information in the administrative response to this finding. However, the process of temporarily upgrading employees must be reviewed, and changes made to workflows to prevent the overutilization of these assignments. The Auditor further requests that Temporary Upgrades on an extended basis be permanently discontinued and that these specific transactions be monitored by campus departments consistent with the Illinois Administrative Code.

EMPLOYER’S ADMINISTRATIVE RESPONSE – SUBMITTED BY PULCHRATIA LACEY, DIRECTOR OF EMPLOYMENT SERVICES:

Please find a copy of the original spreadsheet for Temporary Upgrades that occurred during the audit timeframe of 2/1/19 to 6/30/21. There are columns labeled “Start Date of Upgrade/Downgrade Assignment” and “End Date of Upgrade/Downgrade Assignment”, which show the date ranges for which HR approved the temporary upgrades.

For hourly employees, the calculation of specific dates of the upgrade assignment is a manual process involving reviewing paper timesheets for the actual hours that are recorded on the employee’s timesheets. It is our practice to have employees record the hours they performed the temporary upgrade duties on a day-to-day basis on their timesheet for each pay period that HR has approved.

1. Employees in Table 1 that were Upgraded over periods that included paid holidays
 - a. The Human Resource Representative (hourly) was not paid the higher rate of pay on the holidays that fell during the updated period of 8/1/20 to 1/31/21.
 - b. We will more closely monitor upgrades that occur over holiday periods to ensure that employees working in Temporary Upgrade assignments are working and compensated at the upgraded classification level on the holidays.
2. Employees in Table 3 that exceeded the 30-day Limitation
 - a. The Media Writer/Producer/Announcer II was upgraded between 7/18/19 to 8/17/19 and 8/18/19 to 9/17/19, as indicated on the attached spreadsheet.
 - b. It is believed that the Building Service Worker upgrade dates were inadvertently incorrectly approved by HR.
3. Employees that have multiple Temporary Upgrade assignments on a “continual on and off basis for an extended period of time”:
 - a. We disagree with these audit findings, as discussed in the Exit Conference on June 14, 2023.
 - b. Below are the justifications for the employees in Table 2 and Table 4:

Employee	Classification	Upgraded Classification	Justification	Current Status
[REDACTED]	Bindery Worker II	Bindery Worker Foreman	Another employee retired; another employee was on extended medical leave; another employee resigned; Print Shop operations were under review for outsourcing.	Employee resigned 1/4/22
[REDACTED]	Office Manager	Administrative Assistant	Employee retired; waiting to fill the vacancy.	Reallocated to Administrative Assistant 10/1/21
[REDACTED]	IT Technical Associate	IT Manager	Waiting to fill the vacancy.	Reallocated to IT Manager 8/16/19
[REDACTED]	Human Resource Assistant Manager	Human Resource Manager	Leadership changes; office restructuring; COVID.	Reclassified to Human Resource Manager 2/1/21
[REDACTED]	Human Resource Representative	Human Resource Officer	Leadership changes, office restructuring; COVID	Reclassified to Human Resource Officer 2/1/21
[REDACTED]	Office Support Specialist	Office Manager	Waiting to fill the vacancy.	Reclassified to Office Manager 11/16/20
[REDACTED]	Media Writer/Producer Announcer II	Chief Broadcast Engineer	Waiting to fill the vacancy.	Deceased
[REDACTED]	Building Service Worker	Building Service Foreman	Various Foremen on various leaves.	Reclassified to Building Service Foreman 12/1/20
[REDACTED]	Building Service Worker	Building Service Foreman	Various Foremen on various leaves.	Reclassified to Building Service Foreman 5/1/21

We understand that Temporary Upgrades are to be temporary in nature, not lasting more than 30 consecutive work days duration. The message below is communicated to our departments when the need arises, which is typically when an employee (co-worker or supervisor) is on extended leave, when a position is vacant for an unusually long period of time, or perhaps when a department is restructuring.

Temporary upgrade requests may be sent to addpayforms@niu.edu, outlining the duties to be performed during the upgrade and the start and end dates of the upgrade.

In accordance with Section 250.100b of the Civil Service Statute and Rules:

- Temporary upgrade assignments must not be for more than 30 consecutive work days.
- Employees are assigned to temporary upgrades from the register for the classification.
 - If the temporary upgrade assignment is in a classification that utilizes work shifts, the employees from that shift must be on the register in order to be considered for the temporary upgrade.
- Employees assigned, on a temporary basis, to a position of a higher pay rate, are entitled to receive the higher rate of pay during the period of the temporary upgrade.
- Acceptance or refusal of a temporary upgrade by an employee does not affect the employee’s position on the register.
- Seniority continues to accrue in the employee’s permanent classification during a temporary upgrade assignment.

We will continue to monitor these requests for compliance for proper utilization.

ADDITIONAL AUDITOR COMMENTS:

The Auditor also understands the rationale behind the need to temporarily upgrade current employees.

However, the Employer’s Administrative Response is inadequate. During the Formal Exit Conference, the Employer indicated that it was their understanding that repeated Temporary Upgrades in a routine “on and off” fashion were permitted as long as the 30-day limit was not exceeded. This is simply an inaccurate method of managing these transactions.

The Auditor reviewed the data report submitted by the Employer with their Administrative Response. This report did not include the number of days upgraded between the start date and the end date of each assignment, nor did it identify the *specific days* being upgraded. The instructions for providing the data in this report are very specific in the Request for Audit Materials sent to the Employer on August 6, 2021:

<i>Temporary Upgrade</i>	<i>B. Provide a list of all temporary upgrade transactions during the audit time</i>	
<i>Assignments</i>	<i>frame to include the following for each assignment:</i>	
<i>Code 250.100(b)</i>		
	Employee Name	
	Classification	
<i>Procedures Manual:</i>	Assigned Upgrade/Downgrade Classification	
<i>Employment/4.2</i>	Specific Days of Upgrade/Downgrade Assignment	
	Exam Score and Date of Exam	
	Termination Date of Downgrade Assignment	
	Termination of Downgrade Assignment	
	<i>(**Please note: The Auditor must be able to verify Temporary Upgrades for each</i>	
	<i>day utilized during the audit time frame. Listing total days by pay period does not</i>	
	<i>allow for complete verification of compliance.)</i>	

Therefore, with respect to the resubmitted report contained in the Employer’s Administrative Response, it was not helpful in providing any clearer picture of how Temporary Upgrades are administered or

monitored. The Employer is responsible for demonstrating compliance. The Temporary Upgrade data presented during this FY2022 GRC Audit simply does not accomplish that.

**State Universities Civil Service System
Compliance Services Division
Draft Audit Report**

RISK ASSESSMENT CATEGORY 1 FINDING:

NON-COMPLIANCE WITH CYCLIC REVIEW OF CIVIL SERVICE POSITION DESCRIPTIONS

CRITERIA/STANDARDS:

- 1) *State Universities Civil Service Act, Section 36d,*
- 2) *Illinois Administrative Code, Section 250.30 The Classification Plan*
- 3) *Classification Procedures Manual, Section 2.2 Position Descriptions*

Section 36b of the Act provides that the Merit Board shall have the power and duty to fulfill the purpose of the University System, as stated:

“The purpose of the University System is to establish a sound program of personnel administration for 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, the University of Illinois, the State Universities Civil Service System, the State Universities Retirement System, the State Scholarship Commission, and the Board of Higher Education.” (110 ILCS 70/36b) (from Ch. 24 ½, par 38b1)

To ensure compliance with Section 36b(2) of the Act above, basic employment standards were included in Section 70/36d as separate provisions that further establish the framework by which the University System Merit Board executes its powers and duties as described:

“(1) To approve a classification plan prepared under its direction, assigning to each class positions of substantially similar duties. The Merit Board shall have the power to delegate to its Executive Director the duty of assigning each position in the classified service to the appropriate class in the classification plan approved by the Merit Board.”

Proper administration and communication of position descriptions is the fundamental element in any human resource program and the precursor to many ‘best practice’ human resource policies and procedures, particularly those related to classification plan management and performance evaluation. *Classification Procedures Manual, Section 2.2 Job Descriptions* requires that “All job descriptions shall be reviewed and updated at least every three years, including the signatures of the incumbent and supervisor.”

BACKGROUND/CONTEXT:

The current FY2022 Governance, Risk, and Compliance Audit timeframe for Northern Illinois University is February 1, 2019 – June 30, 2021. The position description is the mechanism by which a position is classified under the University System classification plan. The Governance, Risk, and Compliance Audit

process includes a general review of sampled position description documents to ensure that the proper assignment of positions to an appropriate Civil Service classification complies with the Act. Once a sample is selected, the Auditor reviews the documents to ensure that the duties assigned to each position are both consistent with the current and authenticated position description and that the positions are classified correctly.

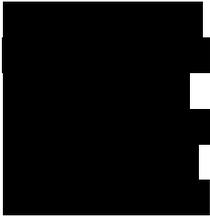
CONDITIONS/FACTS:

The Auditor requested a sample of 80 position descriptions for compliance with the aforementioned review standard. Upon review and check-in of the audit materials, it was determined that several position description documents submitted to the Auditor did not include verification that the position description had been communicated between the supervisor and the incumbent (authentication).

Following the remote audit visit, the Auditor made several attempts to coordinate with campus Human Resources to obtain authenticated position description documents. Ultimately, the Auditor received 60 Civil Service position descriptions from the original sample on September 6, 2022, more than a year following the end of the audit time frame.

As of the date of this report, and of the 80 position descriptions selected in the audit sample, there remain 28 position descriptions that do not validate the communication of job duties between the supervisor and incumbent. These positions are listed below:

<u>Position Number</u>	<u>Position Title</u>	<u>Employee Name</u>
35692	Distribution Clerk	[REDACTED]
641	Safety/Environmental Compliance Specialist	[REDACTED]
2978	Equal Opportunity Officer	[REDACTED]
3103	Office Administrator	[REDACTED]
36949	Public Information Associate	[REDACTED]
26387	Accountant I	[REDACTED]
138	Food Service Stores Laborer	[REDACTED]
20547	Lab Mechanic	[REDACTED]
4791	Training & Development Specialist I	[REDACTED]
34842	Events Coordinator	[REDACTED]
908	Architect II	[REDACTED]
36659	Residence Hall Attendant	[REDACTED]
3870	Customer Service Assistant	[REDACTED]
3928	Information Technology Manager	[REDACTED]
3066	Program Advisor	[REDACTED]
3828	Sports Equipment Supervisor	[REDACTED]
4794	Asst. Bldg. & Grounds Supervisor	[REDACTED]
2801	Asst. Director, Study Abroad	[REDACTED]
2064	Campus Planning Coordinator	[REDACTED]
37672	Food Court/Snack Bar Attendant	[REDACTED]
704	Food Court/Snack Bar Supervisor	[REDACTED]
575	Library Specialist	[REDACTED]

<u>Position Number</u>	<u>Position Title</u>	<u>Employee Name</u>
3911	Food Service Administrator I	
38721	Program Coordinator	
1660	Senior Library Specialist	
35023	Program Director	
4677	Anthropology Curator III	
34042	Clinical Practice Data Analyst	

As a separate, overall review of the currency and authentication of Civil Service position descriptions, the Auditor requested the log utilized by the Employer to track the dates of the most recent review for every Civil Service position on campus. Following are the 33 Civil Service position descriptions with review dates prior to January 31, 2016, and are documented in **Table 6** below as being out of date:

Table 6: FY2022 Governance, Risk, and Compliance (GRC) Audit
Civil Service Position Descriptions Out-of-Date

Position Number	Job Title	Date of Last Review
00004776	Sec Teacher Cert Field Exp Sup	8/16/2001
00003079	Systems Programmer II	9/11/2007
00002658	Broadcast Music Specialist	7/9/2009
00034557	IT Technical Associate	8/3/2009
00004371	Bursar	10/6/2009
00000338	Office Support Specialist	2/9/2010
00004321	Chair, Assistant To	5/3/2010
00004241	Director	3/25/2011
00036606	Underwriting Sales Rep	5/9/2011
00004736	Sec Teacher Cert Field Exp Sup	7/11/2012
00032130	Director	2/8/2013
00004738	Specialist	2/20/2013
00032562	Director	5/9/2013
00004147	Advisor	1/14/2014
00004965	Director	2/11/2014
00001893	Asst Chief Instructional Media Sys Engineer	2/27/2014

*Table 6: FY2022 Governance, Risk, and Compliance (GRC) Audit
Civil Service Position Descriptions Out-of-Date (Continued)*

Position Number	Job Title	Date of Last Review
00003790	Bindery Worker II	5/16/2014
00002232	Broadcast News Specialist	6/23/2014
00004502	Coordinator	8/15/2014
00029509	Specialist	8/26/2014
00000889	Steam & Power Plant V	10/7/2014
00003088	Broadcast News Specialist	11/1/2014
00003888	Office Support Specialist	11/4/2014
00005012	Underwriting Sales Rep	12/15/2014
00003561	Program Adviser	2/16/2015
00035570	Specialist	6/24/2015
00004889	Director	7/8/2015
00033582	Office Support Specialist	10/21/2015
00004507	Program Adviser	12/16/2015
00003264	Broadcast News Specialist	12/23/2015
00005010	IT Technical Associate	1/7/2016
00004005	Director	1/12/2016
00002430	Manager	1/16/2016

CAUSE/SOURCE OF CONDITION:

The Employer did not follow routine procedural requirements in the Classification Plan Procedures Manual to secure current and updated position descriptions that ensure compliance with the cyclic review standard.

EFFECT/IMPACT:

The cornerstone of proper position control management lies in the accurate administration and maintenance of the position description. Incomplete or outdated position descriptions may cause misunderstandings between supervisors and employees regarding performance expectations. Incomplete or outdated descriptions do not allow for the proper assignment of work duties, which can result in erroneous classification designations that unfavorably affect employee compensation and

seniority benefits. Incomplete or outdated position descriptions may also compromise the integrity of the performance review and disciplinary process.

FINDING(S) FROM PREVIOUS AUDIT(S):

No findings in this topic area were made during the last operational audit in FY2019.

INSTRUCTION(S) FOR THE EMPLOYER:

Consistent with the Classification Plan Management Procedures Manual, the Employer shall immediately establish new business processes that ensure cyclic position review standards are applied for every position in accordance with the required guidelines:

- With respect to the 29 position descriptions that do not appear to be communicated between the supervisor and incumbent, the Employer will immediately begin authenticating these documents and provide evidence of communication to the Auditor as part of the audit record.
- Regarding those 33 position descriptions listed in the log and referenced in Table 5, the Employer is required to update these documents, verify communication between the supervisor and incumbent, and then update their position description log.

The University System Office has historically emphasized that proper administration and maintenance of position descriptions are basic and fundamental necessities. As necessary, the Employer is requested to contact the incumbent and departmental representatives and begin authenticating position descriptions for accurate content and communication that demonstrate compliance with applicable procedures.

The new business process with respect to the authentication for each position description, along with each of the 29 updated and authenticated documents referenced in this finding, shall be submitted as part of the Employer's Administrative Response. The Auditor will select a sample of those positions listed in Table 5 to validate that those position descriptions listed in the log are current and up to date.

EMPLOYER'S ADMINISTRATIVE RESPONSE – SUBMITTED BY PULCHRATIA LACEY, DIRECTOR OF EMPLOYMENT SERVICES:

We agree with this finding (Position Descriptions not Authenticated) and the instructions.

Eighteen of the twenty-eight requested documents were attached to the Administrative Response. We are working to gather the remaining documents by the end of the FY24 first quarter (9/30/23).

Some of the positions in the audit sample were vacant prior to the audit time, and therefore, we did have an incumbent in place to obtain the signature. As was discussed during our Exit Conference on June 14, 2023, it was agreed that we could attach documentation of HR's review and approval of the classification of the position, which is what is found for some of the positions in our response.

Additionally, we are updating our business practices as follows:

- Asking for the Job Description Signature Form to be completed and returned every time the job description has been updated and reviewed by HR.

- Reviewing our Onboarding and Evaluation processes to possibly incorporate the completion of the Job Description Signature Form at both of those times of engagement with the employee.

We agree with this finding (Position Descriptions Out-of-Date) and the instructions.

Documents were attached to the Administrative Response related to the 21 positions listed below. We are working to gather the remaining documents by the end of the FY24 first quarter (9/30/23).

Position Number	Classification	Date of Last Review by HR
00034557	IT Technical Associate	6/19/22
00004371	Bursar	1/1/23
00000338	Office Support Specialist	11/21/22
00004321	Program Coordinator	10/12/21
00004241	Director	2/16/22
00036606	Underwriting Sales Rep	3/19/22
00032130	Director	3/19/22
00004147	Program/Student Advisor	8/31/21
00004965	Director	3/12/22
00003790	Bindery Worker II	12/9/21
00002232	Broadcast News Specialist	3/19/22
00004502	Program/Student Advisor	10/12/22
00000889	Steam & Power Plant V	1/19/22
00003088	Broadcast News Specialist	3/19/22
00003888	Office Support Specialist	3/19/22
00005012	Underwriting Sales Rep	12/5/21
00003561	Program/Student Advisor	3/7/22
00035570	Counselor	4/14/23
00004889	Director	3/19/22
00033582	Office Support Specialist	8/29/21
00002430	IT Associate Director	8/10/21

ADDITIONAL AUDITOR COMMENTS:

As referenced in this report, the current FY2022 Governance, Risk, and Compliance Audit timeframe for Northern Illinois University is February 1, 2019 – June 30, 2021. This means that the position descriptions and position description log are reviewed by the Auditor based on what was in effect during that period.

The Employer cannot simply discount requests for audit documents, not adhere to established timelines, and then quickly update the sampled position descriptions after the end of the audit timeframe. Whether the position description document was reviewed by the incumbent, supervisor, or human resources; or a

signature form verifying the content of the position description is inconsequential. Regardless of whether a position is vacant or encumbered, the position sample is always going to be reflective of what was in place during the audit timeframe of review.

In the Draft Audit Report, there were originally twenty-nine position descriptions listed. During the Formal Exit Conference, the Employer requested that one of them be removed and provided adequate justification as to the rationale. It has been removed consistent with the Employer's request.

The Auditor acknowledges the Employer's response and plans to follow up regarding those that remain.

**State Universities Civil Service System
Compliance Services Division
Draft Audit Report**

RISK ASSESSMENT CATEGORY 2 FINDING:

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 positions and Extra Help employees are contained in Section 250.70(f) of Title 80 of 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 re-established until six 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 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 current FY2022 Governance, Risk, and Compliance Audit timeframe for Northern Illinois University is February 1, 2019 – June 30, 2021. The utilization of Extra Help appointments and positions is reviewed and analyzed under a Category 1 Risk Assessment to determine whether both components of the 900-hour limitation are adhered to and consistent with the Administrative Code. As a practical matter, this category of importance indicates that the topic is audited during every cycle at each employment location that routinely utilizes these appointments.

CONDITIONS/FACTS:

Consistent with routine audit procedures regarding the Employer’s use of Extra Help appointments, the Auditor requested a report consisting of appointment, employee, and position information for the number of hours utilized during the entire audit period mentioned above. The Employer provided this Extra Help data report to the Auditor on November 11, 2022, more than a year following the remote audit visit.

The Employer submitted formal notification to the University System on March 16, 2020, in accordance with Section 250.600 of the Illinois Administrative Code, declaring an emergency in response to the COVID-19 pandemic and its direct impact on campus operations and employment. The employer formally declared the emergency at an end on September 5, 2023.

Upon receipt of the Extra Help data report, the overall audit timeframe review consisted of approximately 1,394 Extra Help appointments, which included approximately 981 employee instances and 1,115 position instances utilized from February 1, 2019 – June 30, 2021. However, due to the emergency declaration, it was necessary for the Auditor to filter out those appointment, employee, and position data elements that were either already in place or initiated **after** March 16, 2020. **Therefore, the Extra Help appointments utilized following the emergency declaration do not fall under the purview of the current FY2022 audit.**

As documented in **Table 5** below, 11 Extra Help employee instances appear to have exceeded the 900-hour limitation without the required 30-day break in service. Of these, eight employees occupying single positions exceed the 900-hour position limitation outlined in the Illinois Administrative Code by default. Rather than cite them separately, the position numbers are simply highlighted in red below:

Table 5: FY2022 Governance, Risk, and Compliance (GRC) Audit

Extra Help Employees and Positions Exceeding the 900-Hour Limitation

Employee Name	Position Title	Position Number	Beginning Date	Ending Date	Employee Hours Worked
██████████	Professional Services	38684	1/16/2019	10/1/2019	939.50
██████████	NEC (Licensed Prof/Other)	29112 17155 29526	8/1/2018	12/1/2019	1,253.75
██████████	Clerical	36628	4/1/2019	12/14/2019	901.00

Table 5: FY2022 Governance, Risk, and Compliance (GRC) Audit

Extra Help Employees and Positions Exceeding the 900-Hour Limitation (Continued)

Employee Name	Position Title	Position Number	Beginning Date	Ending Date	Employee Hours Worked
[REDACTED]	Professional Services	38644	11/16/2018	8/28/2019	905.00
[REDACTED]	Professional Services	25960	5/1/2018	4/16/2019	906.50
[REDACTED]	NEC (Licensed Prof/Other)	34028	6/15/2021	10/1/2022	933.00
[REDACTED]	Technical Assistant	13315	8/16/2018	5/16/2019	1,062.00
[REDACTED]	Professional Services	35453	8/16/2018	5/16/2019	904.25
[REDACTED]	Professional Services & Technical Assistant	30970 12876	9/1/2018	11/25/2019	1,219.74
[REDACTED]	Clerical	36952	3/21/2019	12/14/2019	904.25

CAUSE/SOURCE OF CONDITION:

Overall, the employees and positions referenced in this finding were permitted to continue beyond the 900-hour limitation, which is inconsistent with the requirements contained in the Illinois Administrative Code.

While these appointments are required to be utilized in a casual or emergent manner, there is no allowance or specific threshold of Extra Help appointment hours permitted to exceed the 900-hour limitation. In this respect, it appears the Employer either did not act to terminate the appointments referenced in this finding prior to reaching the 900-hour limit or provide an appropriate 30-day break in a timely manner for the employee or a 6-month lapse for positions when required.

EFFECT/IMPACT:

Extra Help employees and positions that are utilized longer than allowed have the potential to impact the overall employment environment. While the infractions noted in this finding appear to be somewhat minimal on the surface, there are more Extra Help appointments cited during this audit than in the previous FY2019 GRC Audit. Additionally, the Auditor did not consider a significant amount of Extra Help data from March 16, 2020 – June 30, 2021, due to the Emergency Declaration for COVID-19, which accounts for approximately half of the audit timeframe.

The University System has historically emphasized to Employers that Extra Help appointments are allowed only on a casual or emergent basis, regulated by Section 250.70(f) of the Code. The lack of effective employee and position monitoring of this employment activity literally contributes to the over-use of

Extra Help appointments. This results in a loss of opportunity for qualified applicants to be considered for status appointments and further obstructs the promotional process for internal candidates.

Based on the Extra Help data reviewed, it is evident that status appointments exist and demonstrates an over-reliance on Extra Help appointments, thereby eroding the argument that the need is critical.

FINDING(S) FROM PREVIOUS AUDIT(S):

During the FY2019 Governance, Risk, and Compliance Audit, the Auditor reviewed 3,608 Extra Help appointments encompassing 2,288 employees and 2,469 positions utilized during the audit time frame. As documented in the Final Audit Report, **seven** employees appeared to have worked beyond the 900-hour limitation without the required 30-day break in service. In addition, **three** 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 NIU 19-02, pages 9-11]*

During the FY2015 Biennial Compliance Audit, the Auditor reviewed two-thousand, two-hundred thirty-seven (2,237) Extra Help appointments utilized during the audit timeframe. It was determined that **18** employees were found to have worked beyond the 900-hour Extra Help limitation without the required 30-day break in service. *[Finding Code NMNIU FY15-02, pages 3-5].*

INSTRUCTION(S) FOR THE EMPLOYER:

The current FY2022 Governance, Risk, and Compliance Audit outcomes related to this topic indicate that monitoring processes still require further development, communication, and reinforcement at the department level on campus to adequately monitor and regulate Extra Help positions and the employees assigned to those positions, in accordance with Section 250.70(f) of the Code.

It appears that the Employer may require a different mechanism to demonstrate compliance with the efficient and effective monitoring of Extra Help appointment limitations for both the employee and the position. Data sorting is the primary review method to determine whether full compliance has been achieved. A valid position monitoring method that ensures compliance with Section 250.70(f), which requires a six-month lapse before an Extra Help position can be re-established, appears to be absent.

The Designated Employer Representative (DER) is ultimately responsible for enforcing and making determinations as to whether an existing personnel program is consistent with governing regulations and procedural standards. These standards require a comprehensive review of all Extra Help Appointments for compliance with the 900-hour limitation, any corresponding extension, and/or any other applicable and emergent criteria justifying such appointments every three months.

The Auditor requests that more frequent quarterly reviews of this employment activity occur to prevent or significantly reduce the number of employees and positions that exceed the 900-hour limitation. Monitoring these appointments more frequently (quarterly) is consistent with what is already contained in the Employment and Separations Procedures Manual.

EMPLOYER'S ADMINISTRATIVE RESPONSE – SUBMITTED BY PULCHRATIA LACEY, DIRECTOR OF EMPLOYMENT SERVICES:

We agree with this finding and the instructions.

The “Extra Help 700 Hours...” letter is now emailed to the departments twice a month (after each payroll) when the employee reaches 700 hours. The communication in the letters does state the employees cannot exceed 900 hours.

Moving forward, we will establish a process to send the “Extra Help Employees 800 Hours...” letter for those employees that have reached 800 hours to remind the department to more closely monitor the hours worked so that the employee doesn't exceed 900 hours.