

STATE UNIVERSITIES CIVIL SERVICE SYSTEM

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



Lyneir R. Cole
Merit Board Chair
Jeff Brownfield
Executive Director

January 24, 2018

Dr. Richard J. Helldobler, Ph.D.
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Northeastern Illinois University

Mr. Craig Duetsch
Assistant Vice President for Business Services
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Director of Human Resources
Designated Employer Representative
Northeastern Illinois University

Ms. Rita Moore
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Northeastern Illinois University

Mr. Lyneir R. Cole
Merit Board Chair
State Universities Civil Service System

Mr. Marvin Garcia
Merit Board Member
State Universities Civil Service System

The State Universities Civil Service System respectfully submits the Governance, Risk, and Compliance Audit of the Office of Human Resources at Northeastern Illinois University, covering the period of June 1, 2013 through November 30, 2016. This report is intended to communicate positive human resource practices observed, as well as document the risk assessment category findings, and provide recommendations to rectify issues formulated through a comprehensive human resource compliance and operational audit.

However, please note that, aside from headcount verification and a cursory position description review, the designation and exemption of §36e(3) appointments (principal administrative employees) were not analyzed as part of this audit. As stated in a letter from the University Civil Service Merit Board dated June 8, 2017, this office has been directed to suspend the audit analysis of these positions until such time as definitive standards are developed related to the proper exemption of positions from the Act. Once those standards are implemented, the audit team will resume their regular activities related to this topic during the next scheduled audit period.

On behalf of the Legal and Compliance Services Division, we thank you and the human resource staff for a very productive audit experience. If there are any questions or a personal briefing on any item is desired, please contact David L. DeThorne, Legal and Compliance Services Manager and Legal Counsel or Lucinda M. Neitzel, Assistant Director of Legal and Compliance Services at (217) 278-3150.



Jeff Brownfield
Executive Director

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**Lyneir R. Cole
Merit Board Chair
Jeff Brownfield
Executive Director**

January 24, 2018

Ms. Marta Maso
Director of Human Resources
Northeastern Illinois University
5500 North St. Louis Avenue
Chicago, IL 60625-4699

Dear Marta:

As you are aware, the State Universities Civil Service System was created as a separate entity of the State of Illinois and is under the control of the University Civil Service Merit Board as set forth in Section 36b(3) of the State Universities Civil Service Act (Act) (110 ILCS 70/36b(3)). The University System Office is charged with establishing "a sound program of personnel administration for its constituent employers (110 ILCS 70/36b(2))".

As part of this statutory authority, the Merit Board has promulgated rules that delegate to the Executive Director the authority and responsibility for conducting "ongoing audit programs of all Civil Service operations at all places of employment for the purpose of assuring compliance with the [Act (110 ILCS 70/36b et seq.)] and [Part 250 of the Illinois Administrative Code (Code) (80 Ill. Adm. Code 250)] and for improving the programs of personnel administration of its constituent employers" (80 Ill. Adm. Code §250.140(c)). The purpose and intent of the Governance, Risk, and Compliance (GRC) Audit program is to assist Employers in complying with these governing regulations.

This communication serves to formally outline these regulatory requirements and to further demonstrate our commitment to transparency with respect to the FY2017 Governance, Risk, and Compliance Audit for Northeastern Illinois University. Prior to the on-site visit, your office was provided with the Audit Charter, approved by the Merit Board on August 17, 2016, as well as a detailed audit scope statement and associated risk assessment evaluation for each area or program being evaluated.

The Legal and Compliance Services Division is the unit responsible for enforcing and making determinations as to whether an existing personnel program is consistent with governing regulations and procedural standards. However, in conjunction with that requirement, it is our goal to assist Employers in meeting the needs and expectations of administrators and civil service employees alike, identify problems and propose solutions, and provide staff assistance and guidance where needed. We believe that a collaborative approach through open communication provides the necessary avenue to which compliance is best achieved.

The following report communicates the final outcome of the Governance, Risk, and Compliance Audit, which included an extensive evaluation of data outcomes, questionnaires, and an on-site evaluation conducted September 23-25, 2015 and March 9, 2017. A formal Exit Conference was conducted on January 5, 2018, following the issuance of a Draft Audit Report on November 20, 2017. Immediately

following the formal Exit Conference on January 5th, a Revised Draft Audit Report was issued to the Employer, with a formal administrative response received by our office on January 16, 2018.

Consistent with the Governance, Risk and Compliance (GRC) Audit process, the Employer's formal administrative response, as well as the Auditor's final comments, are incorporated in this report. If there are any questions with respect to this report or its contents, please contact our office at (217) 278-3150.



David L. DeThorne
Legal Services Manager and Legal Counsel

STATE UNIVERSITIES CIVIL SERVICE SYSTEM



Governance, Risk and Compliance Audit Report (Final)

January 24, 2018

NORTHEASTERN ILLINOIS UNIVERSITY

Audit Time Frame:
June 1, 2013 – November 30, 2016

On-Site Visit:
September 23-25, 2015
March 9, 2017

Prepared by:



Lucinda M. Neitzel
Assistant Director, Legal and Compliance Services

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

Table of Contents

Overview of Specific Areas Subject to Review.1

Audit Objective and Scope2

Risk Assessment Categories.....2

Executive Summary.....4

Positive Observations and Auditor Comments.5

**Risk Assessment Category 1 Findings; Recommendations,
Administrative Response and Additional Auditor Comments 7-12**

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

Overview of Specific Areas Subject to Review

Prior to selecting the audit criteria for any Employer, the following Human Resource topic areas were reviewed when identifying the Audit Objective and Scope, Risk Assessment Categories, and Findings identified in this report:

Assignment of Positions to Classes

The Auditor completes a review of selected job descriptions for timely updates, proper administration, and correct assignment of position classifications. Additional desk audits of selected positions are conducted onsite for appropriateness of position classifications. There is also an evaluation of the Employer's position audit process and corresponding determinations.

Compensation Programs

The Auditor completes an analysis of the Employer's use of pay rates and pay ranges, as approved by the Merit Board. An overall evaluation is then conducted of the Employer's compensation program and initiatives to meet requirements of pay equity within the Employer's market area.

Examination Program

The Auditor conducts a review of pre-employment testing operations. This includes test administration, admission procedures of applicants to examinations, license and certification verifications, scheduling, security, and register management.

Administration of Employment and Separation Procedures

The Auditor reviews the Employer's business processes and procedures related to the employment cycle, including pre-employment activities, probationary and status employment, and employment separation programs. There is also an assessment of the Employer's utilization and monitoring of non-status appointments.

Administration and Employment Protocols of Positions Exempt from Civil Service Guidelines

The Auditor completes a review of the employment protocols and assigned responsibilities for Principal Administrative Appointments. This review is conducted to assure compliance with recognized exemption authorization procedures. The Employer's exemption forms and related position descriptions are reviewed and selected incumbent interviews are conducted for validation of approved exemptions. The audit process also includes a review of the Employer's administrative procedures related to these appointments and their approved exemption status.

General Review of the Employer's Human Resource Program

The Auditor completes a general review of the Employer's human resource programs with respect to effectiveness, efficiency and levels of communication to constituencies. There is also an assessment of the recognition and interaction of human resource programs within the Employer's faculty, administrative and support staff employee groups. The impact of new technology on the recordkeeping and processing of information is also an element for review.

Other Follow-up Items from Previous Audit

Other follow-up items from previous audits, as well as other matters deemed necessary and appropriate, may have been reviewed and submitted as additional audit topics.

Audit Objective and Scope

Objective: As stated in the Governance, Risk, and Compliance Audit Charter for the State Universities Civil Service System, and 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 FY2017 Audit Cycle for Northeastern Illinois University included a comprehensive evaluation of employment designation and/or category of status, non-status, and exempt appointments, civil service register maintenance and management, compliance 'Rule of Three' for civil service employment referrals, compliance with the 900-hour limitation with respect to Extra Help Appointments, time frame requirements for Temporary Upgrade Assignments, employee file reviews, and an update regarding previously cited audit findings.

Risk Assessment Categories

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

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

While subject to change, audit findings are typically issued and defined 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 FY2017 Governance, Risk, and Compliance Audit at Northeastern Illinois University, the following risk assessments and areas of focus were communicated to the Employer prior to conducting the audit examination:

Category I: *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, 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 in the Act, Code, and System Procedures.

While not a definitive conclusion, documented findings depend on the severity of the issue and whether it is related to a violation of the Act, Code, or Procedure.

Northeastern Illinois University
Final Audit Report

Executive Summary
YEAR ENDED—FY2018

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

SUMMARY

<u>Number of</u>	<u>This Report</u>
Positive Observations	1
Category 1 Findings	1 [®]
Category 2 Findings	0
Category 3 Findings	0
Repeated findings from previous audit [®]	0

REPORT SCHEDULE OF POSITIVE OBSERVATIONS AND AUDIT FINDINGS

<u>Item Number</u>	<u>Page</u>	<u>Description</u>
<u>POSITIVE OBSERVATIONS</u>		
NEIU FY17-01	5	Civil Service Position Control and Records Management
<u>RISK ASSESSMENT CATEGORY 1 FINDING</u>		
NEIU FY17-02	7	Non-Compliance with Extra Help Employment and Position Limitations [®]

Northeastern Illinois University
Final Audit Report

Positive Observation and Auditor Comments

NEIU FY17-01 CIVIL SERVICE POSITION CONTROL AND RECORDS MANAGEMENT

CRITERIA/STANDARDS:

- 1) *State Universities Civil Service Act (Act), 70/36d., Powers and Duties of the Merit Board*
- 2) *Illinois Administrative Code (Code), Section 250.30 Class Specifications*
- 3) *Classification Plan Management Procedures Manual, Section 2.1 Employer Responsibilities*
- 4) *Classification Plan Management Procedures Manual, Section 5.1 Position Control, Definition*
- 5) *Classification Plan Management Procedures Manual, Section 5.2 Position Control, Position Identification*

According to the State Universities Civil Service Act, “the Merit Board shall have power to delegate to its Director the duty of assigning each position in the classified service to the appropriate class in the classification plan approved by the Merit Board.” The Illinois Administrative Code (Code), Section 250.30(b)(1) Class Specifications, provides that “The System shall maintain written specifications, as approved by the Merit Board, for each class in the classification plan. Such specifications shall include the class title, function of position, characteristic duties and responsibilities, minimum acceptable qualifications, including any special licenses or certificates required by state or federal laws, and additional desirable qualifications.”

The Classification Plan Management Procedures Manual, Section 5.1 states that “Civil Service position control is a management tool concerned with the continuing record of the histories of positions. The focal point with respect to position control and what drives the class plan is the historically detailed actions regarding positions.” In addition, Section 5.2 states that “position control numbers are based on the position, and not on the incumbent holding that position or to any budget line item. Position numbers, assigned by the Employer on a continuing numerical basis as needed, remain with the individual position until canceled. The reclassification, reallocation, or administrative title change of a position does not affect the civil service position number.”

CONDITIONS/FACTS:

During the on-site portion of the audit, the Auditor selected a random sampling of seven (7) Civil Service position control records to conduct a spot-check assessment of historical recordkeeping protocols to ascertain whether accurate and complete information was maintained in accordance with the Classification Plan Management Procedures Manual.

The following position control records were inspected pursuant to the criteria/standards previously noted:

Library Assistant (999581)
Financial Aid Advisor III (999575)
Inventory Specialist (999566)
Public Information Specialist (999458)
Police Officer (999437)
Office Manager (999369)
Clerical Assistant (999592)

AUDITOR COMMENTS:

The Auditor commends the Human Resource Office staff for their excellent records maintenance with respect to their position control process. Documents contained in the records sampling were quickly and easily retrievable, exceptionally well maintained, and included all pertinent information related to job content/descriptions, desk audit notes/determinations, reclassification and reallocation transactions, and specialty factor designations. These recordkeeping efficiencies provided the Auditor and Employer with significant time savings while performing the on-site audit visit.

Northeastern Illinois University
Final Audit Report

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

NEIU FY17-02 NON-COMPLIANCE WITH EXTRA HELP EMPLOYMENT AND POSITION LIMITATIONS

CRITERIA/STANDARDS:

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

Guidelines for Extra Help positions and Extra Help employees are contained in the Illinois Administrative Code. "An Extra Help appointment may be made by an employer to any position for work which the employer attests to be casual or emergent in nature and which meets the following conditions:

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

"An Extra Help position may be utilized for a maximum of 900 hours of actual work in any consecutive 12 calendar months. The employer shall review the status of the position at least every three calendar months. If at any time it is found that the position has become an appointment that is other than Extra Help, the employer shall terminate the Extra Help appointment. If an Extra Help position has accrued 900 consecutive hours, the position shall not be reestablished until six (6) months have elapsed from the date of the termination of the position."

For Extra Help employees, the Code requires that "Upon working 900 hours, an Extra Help employee cannot resume employment in any Extra Help appointment at a place of employment until thirty (30) calendar days have elapsed."

The employer's responsibility as noted in the Code 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.

BACKGROUND/CONTEXT:

The Governance, Risk, and Compliance (GRC) Audit time frame for Northeastern Illinois University was June 1, 2013 through November 30, 2016. Due to the suspension and overhaul of the previous audit program in the Fall of 2015, the Employer's originally designated audit time frame was extended eighteen months beyond the original end date of May 31, 2015. As a result of the audit program

overhaul, the Auditor evaluated each component being reviewed based on a pre-determined audit risk assessment. The utilization of Extra Help appointments and positions are routinely analyzed and reviewed under the purview of a Category 1 Risk Assessment to determine whether the 900-hour limitation with respect to appointments and position utilization was adhered to in accordance with the Illinois Administrative Code. In this respect, the Auditor selected the entire sample of Extra Help appointments utilized during the audit time frame.

CONDITIONS/FACTS:

During the FY2017 Governance, Risk, and Compliance Audit time frame, the Auditor reviewed approximately four-hundred fifty-two (452) Extra Help employee appointments encompassing one-hundred sixty (160) Extra Help positions utilized during the audit time frame. The Auditor determined that **seventeen (17) employees** appear to have worked beyond the 900-hour limitation without the required 30-day or 6-month break in service. Additionally, and as documented in the table below, **forty-five (45) positions** appear to have been utilized for more than 900 hours of actual work within a 12 month period without a six month lapse:

<i>FY2017 Governance, Risk, and Compliance (GRC) Audit</i>		
<i>Extra Help Positions Exceeding the 900-Hour Limitation</i>		
<i>Position Number</i>	<i>Employee(s)</i>	<i>Total Number of Hours Worked</i>
996693	[REDACTED]	913.25
996834	[REDACTED]	26,798.00
996915	[REDACTED]	10,843.50
996934	[REDACTED]	1,356.75
996973	[REDACTED]	5,506.50
997002	[REDACTED]	957.00
997083	[REDACTED]	1,281.00
997088	[REDACTED]	2,587.20
997132	[REDACTED]	5,066.50
997265	[REDACTED]	3,224.75
997298	[REDACTED]	1,626.00
997359	[REDACTED]	2,161.00
997490	[REDACTED]	1,138.50
997490	[REDACTED]	2,166.50
997491	[REDACTED]	1,012.50
997508	[REDACTED]	1,146.00
997521	[REDACTED]	12,563.75
997534	[REDACTED]	1,053.00
997542	[REDACTED]	4,356.25
997559	[REDACTED]	1,378.75
997559	[REDACTED]	1,256.00
997745	[REDACTED]	958.75

<i>FY2017 Governance, Risk, and Compliance (GRC) Audit</i>		
<i>Extra Help Positions Exceeding the 900-Hour Limitation (CONTINUED)</i>		
<i>Position Number</i>	<i>Employee(s)</i>	<i>Total Number of Hours Worked</i>
997755	[REDACTED]	1,919.00
997765	[REDACTED]	7,451.55
997765	[REDACTED]	16,414.90
997774	[REDACTED]	941.50
997785	[REDACTED]	3,112.75
997789	[REDACTED]	2,082.00
997794	[REDACTED]	6,810.25
997795	[REDACTED]	6,123.00
997816	[REDACTED]	2,024.50
997829	[REDACTED]	917.50
997836	[REDACTED]	1,822.75
997837	[REDACTED]	3,764.00
997838	[REDACTED]	1,103.50
997838	[REDACTED]	1,305.50
997844	[REDACTED]	2,689.25
997851	[REDACTED]	2,050.50
997853	[REDACTED]	3,195.50
997890	[REDACTED]	1,157.50
997896	[REDACTED]	1,049.00
997905	[REDACTED]	2,893.00
997907	[REDACTED]	1,707.00
997907	[REDACTED]	2,430.25
997920	[REDACTED]	1,277.00

CAUSE/SOURCE OF CONDITION:

Following the FY2012 Biennial Compliance Audit, the Employer indicated in their Institutional Corrective Action Plan (ICAP) that Human Resource staff disagreed with the Auditor’s recommendation to implement additional monitoring protocols, based on departmental communication procedures they had implemented just prior to the audit, as well as the development of a report for the pooled-hours system for a few positions. However, the Auditor emphasized in the Final Audit Report that simply implementing additional communication protocols and developing reports of pooled positions does not relieve the campus HR Office from strict position monitoring and compliance with the Illinois Administrative Code.

During the FY2014 Biennial Compliance Audit, there appeared to be quite an improvement from the previous audit, where the employee and position citation rate was more than 50% less. Due to this reduction and encouraging outcome, the topic was cited only as a Non-Material Finding. However, the Auditor still recommended that more specific protocols within the Extra Help monitoring reports be implemented to easily distinguish when employees and/or positions experience breaks in employment.

The Employer's response indicated that they were already beginning the process of creating monitoring reports to prevent Extra Help from exceeding 900 hours; and that "with this improved monitoring the University does not believe that revised position control will be necessary."

Based on the evidence presented during the current FY2017 Governance, Risk, and Compliance Audit, it does not appear that adequate protocols to efficiently and effectively monitor Extra Help limitations were properly developed, implemented, or maintained, especially related to the 900-hour position utilization component. Furthermore, the process of pooling extra help positions, or otherwise allowing one extra help position to be shared by an indefinite number of employees concurrently does not allow for proper position monitoring in accordance with the Illinois Administrative Code and System Office Procedures previously referenced. The **required six month lapse before a position can be reestablished** has not been followed in several instances, resulting in the extended use of positions well beyond the 900-hour limitation.

EFFECT/IMPACT:

The Employer's position management practices related to Extra Help appointments and executed during the audit time frame are inadequate and extremely difficult to determine whether or not an Extra Help position, or employee, has exceeded employment limitations and should be terminated. Extra Help positions are utilized longer than allowed, impacting the overall employment environment, which is inconsistent with the Illinois Administrative Code and the Employment/Separation Procedures Manual.

It appears that the condition has worsened since the FY2014 Biennial Compliance Audit and that the risk of pooling of positions has caused additional issues, and when shared by multiple incumbents, creates an additional layer of complexity that prevents adequate monitoring in accordance with the Code. **The thousands of Extra Help hours revolving in and through these positions is excessive.**

FINDING(S) FROM PREVIOUS AUDIT(S):

During the FY2014 Biennial Compliance Audit, the Auditor determined that **twelve (12) employees** appeared to have worked beyond the 900-hour Extra Help limitation without the required 30-day break in service. Additionally, it was determined that **thirty (30) positions** were utilized for more than 900 hours of actual work within a 12-month period without a six month lapse.

During the FY2012 Biennial Compliance Audit, the Auditor determined that **thirty-eight (38) employees** appeared to have worked beyond the 900-hour Extra Help limitation without the required 30-day break in service. Additionally, it was determined that **sixty-four (64) Extra Help positions** were utilized for more than 900 hours of actual work within a 12 month period without a six month lapse.

RECOMMENDATION TO EMPLOYER:

Compliance with Extra Help appointment and position regulatory guidelines must be enforced and validated by adequately demonstrating the proper management of this employment activity, and by adhering to time frame limitations. ***The Auditor requests that the Employer conduct an operational analysis to determine the need for the creation of additional status appointments to address the long term extensive use of Extra Help appointments and positions in this respect. This operational analysis must be conducted, with a report submitted to the University System office no later than December 31, 2017.*** While conducting this operational analysis, the Employer is again reminded that Extra Help appointments are intended to address a need that is 'emergent and casual in nature', and are to be

utilized only to assist during position vacancies, leaves of absence, and during peak work periods in accordance with established regulations and procedures.

In conjunction with an operational analysis, the Auditor requests that the Human Resource Office conduct an in-depth internal review of their procedures to identify deficiencies with respect to the Extra Help monitoring process and implement stricter protocols that will adequately monitor and regulate Extra Help positions, and employees assigned to those positions, in accordance with Section 250.70(f) of the Code. ***In addition, the Auditor requests documented evidence that additional enforcement processes from campus administrators be communicated to departments to properly address this topic and alleviate future findings this respect.***

ADMINISTRATIVE RESPONSE - PROVIDED BY CRAIG DUETSCH, ASSISTANT VICE PRESIDENT FOR BUSINESS SERVICES:

The University generally agrees with the recommendations as noted.

The primary issue within the audit is that of position control. The University uses a “pooled” system of position numbers for extra help positions, as indicated in the designation of “Multiple Incumbents” for positions exceeding 900 hours on pages 8-9 of audit report. From an internal perspective, this pooled position methodology has provided ease of administration and reporting. As indicated in the table on pages 8-9, almost all of the position numbers exceeding 900 hours were the result of the pooled position/multiple incumbents.

Understandably, this system creates difficulty for SUCSS in determining whether NEIU is compliant with the 900-hour limitation, and the University agrees to review its methodology, as noted below. The University does not agree, however, that the “thousands of extra help hours revolving in and through these positions is excessive.” The repeated use of position numbers is not the same as repeated hiring of the same position in regards to duties/responsibilities. Actual compliance issues have decreased considerably from previous audits. Nor does the University agree that it “appears the condition has worsened since the FY2014 biennial audit.”

The University agrees with the recommendation to conduct an operational analysis to determine the need for the creation of additional status appointments. Given reduction in state appropriation and resulting budget cuts, creating status appointments will be difficult. The University will also continue to educate its community and monitor the limit of 900 hours per extra help employee.

The University will also conduct an analysis to determine if it can move to a position control methodology which allows both reasonable internal processing and the ability for SUCSS to properly monitor and audit its records. As discussed on our call on January 5, 2018, a couple of the position numbers are used for programs that hire dozens of students from schools other than NEIU. In such situations a pooled position number system may still remain the most practical. This will require further review.

ADDITIONAL AUDITOR COMMENTS:

Demonstrating compliance with the Extra Help provisions, by rule, is the responsibility of the Employer. Again, as previously stated in this report, 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. However, in conjunction with that requirement, it is our goal and intent to assist Employers in meeting the needs and expectations of administrators and civil service employees alike, identify problems and propose solutions, and provide staff assistance and guidance where needed. We believe that a collaborative approach through open communication provides the necessary avenue to which compliance is best achieved.

The University System Office will plan to visit the campus Human Resource Office staff in February 2018 to provide training and assistance where needed in terms of the monitoring and validation of Extra Help hours, consistent with proper position management and control protocols that align with the data points routinely requested on this topic by the Auditor for each audit.