

# STATE UNIVERSITIES CIVIL SERVICE SYSTEM

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



*Jill Smart  
Merit Board Chair  
Jeff Brownfield  
Executive Director*

September 17, 2019

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Internal Auditor  
Northern Illinois University

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State Universities Civil Service System

Ms. Celeste Latham  
Associate Vice President for  
University Human Resources  
Designated Employer Representative  
Northern Illinois University

Mr. John R. Butler  
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 Northern Illinois University, covering the period of October 1, 2014 through January 31, 2019. 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.

Please note that issues regarding the designation and exemption of §36e(3) appointments (principal administrative employees) were not included in this Final Audit Report. As stated in a letter dated June 8, 2017, the University Civil Service Merit Board has directed this office to review, coordinate, and develop standards related to the exemption of positions. To this end, it is our intent to clarify the categories and processes by which exemptions are defined, implemented and reviewed, while maintaining compliance with the language of the Act. Once those standards are in place, the Auditor intends to review specific issues identified during the course of this FY2019 Audit at a later date.

On behalf of the Legal and Compliance Services Division, we thank you and the human resources staff for a very productive audit experience. If there are any questions or a personal briefing on any item is desired, please contact Gail Schiesser, Legal and Compliance Services Manager and Legal Counsel at (217) 278-3150.

  
Jeff Brownfield  
Executive Director

# STATE UNIVERSITIES CIVIL SERVICE SYSTEM

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**Executive Director**

September 17, 2019

Ms. Celeste Latham  
Associate Vice President for University Human Resources  
Northern Illinois University  
1515 West Lincoln Highway  
DeKalb, IL 60115-2878

Dear Celeste:

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 FY2019 Governance, Risk, and Compliance Audit for Northern 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 April 22-25, 2019. A formal Exit Conference occurred on July 29, 2019. The Employer stated their understanding of the draft audit report and its contents and submitted their formal administrative response, which is contained herein.

If there are any questions with respect to this report or its contents, please contact our office at (217) 278-3150.



Gail Schiesser  
Legal Services Manager and Legal Counsel

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# STATE UNIVERSITIES CIVIL SERVICE SYSTEM



## Governance, Risk and Compliance Audit Report (Final)

September 17, 2019

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## NORTHERN ILLINOIS UNIVERSITY

Audit Time Frame:  
October 1, 2014 – January 31, 2019

On-Site Visit:  
April 22-25, 2019

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Prepared by:



Gail Schiesser

Legal Services Manager and Legal Counsel, 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 Scope .....2**

**Risk Assessment Categories.....2**

**Executive Summary.....4**

**Risk Assessment Category 1 Findings; Recommendations,  
Administrative Response and Additional Auditor Comments .....5-11**

**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 FY2019 Audit Cycle for Northern Illinois University included a comprehensive evaluation of employment designations and/or category of status, non-status, and exempt appointments, register maintenance, compliance with the 900-hour limitation with respect to Extra Help Appointments, time frame requirements for Temporary Upgrade Assignments, an update regarding previously cited audit findings, 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

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 FY2019 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 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.**

**Northern Illinois University**  
**Final Audit Report**

**Executive Summary**  
**YEAR ENDED—FY2017**

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**

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

**REPORT SCHEDULE OF POSITIVE OBSERVATIONS AND AUDIT FINDINGS**

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<b><u>Item Number</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>
		<b><u>RISK ASSESSMENT CATEGORY 1 FINDING</u></b>
NIU FY19-01	5	Non-Compliance with Utilization of Temporary Upgrade Assignments
		<b><u>RISK ASSESSMENT CATEGORY 3 FINDING</u></b>
NIU FY19-02	9	Non-Compliance with Extra Help Employment and Position Limitation *

Northern Illinois University  
***Final Audit Report***

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

**NIU FY19-01      NON-COMPLIANCE WITH UTILIZATION OF TEMPORARY UPGRADE ASSIGNMENTS**

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**CRITERIA/STANDARDS:**

- 1) *Illinois Administrative Code (Code), Section 250.100 Reassignments and Transfers*
- 2) *Employment and Separation Procedures Manual, Section 4.2 Temporary Downgrading and Upgrading Assignments*

According to Section 250.100(b)(3) of the Illinois Administrative Code, "...temporary upgrading and downgrading assignments must not be for more than 30 consecutive work day's duration."

The Employment and Separation Procedures Manual, Section 4.2 states, "...upgrading assignments shall be limited to filling vacancies due to absence of incumbents or when it is necessary because of agreements which require a supervisory employee for a special work assignment or project." Further, "Upgrading is not required when the employee performs only certain duties and/or assumes only partial responsibility for the overall duties of the position to which assigned."

**CONDITIONS/FACTS:**

The FY2019 Governance, Risk, and Compliance (GRC) Audit time frame for Northern Illinois University was October 1, 2014 through January 31, 2019. The utilization of Temporary Upgrade assignments are analyzed and reviewed to determine whether the thirty (30) consecutive work day limitation was adhered to in accordance with the Illinois Administrative Code.

The Auditor reviewed the records for approximately twenty-six (26) employees that were employed in temporary upgrade positions during the current audit time frame. Many of these employees served in multiple upgrade assignment time frames, as well as on an extended basis. As documented in **Table 1.1** below, there were twenty-nine (29) individual instances where employees appeared to exceed the thirty (30) consecutive work day limit:

**Table 1.1**

<i>FY2019 Governance, Risk, and Compliance (GRC) Audit</i>			
<i>Temporary Upgrade Assignments Exceeding 30-Day Limitation</i>			
<i>Employee Name</i>	<i>Upgrade Transaction</i>	<i>Time Period of Upgrade</i>	<i>Total Number of Days Upgraded</i>
██████████	<i>Plumber to Plumber Foreman</i>	<i>11/9/2017 – 01/08/2018</i>	44
██████████	<i>Electrician to Electrician Foreman</i>	<i>07/03/2015 – 09/10/2015</i>	50
██████████	<i>Electrician to Electrician Foreman</i>	<i>02/05/2018 – 04/11/2018</i>	48
██████████	<i>Plumber to Plumber Foreman</i>	<i>11/16/2016 – 01/18/2017</i>	46
██████████	<i>Plumber to Plumber Foreman</i>	<i>04/13/2017 – 06/08/2017</i>	42
██████████	<i>Plumber to Plumber Foreman</i>	<i>07/03/2017 – 10/05/2017</i>	70
██████████	<i>Plumber to Plumber Foreman</i>	<i>11/10/2017 – 01/05/2018</i>	44
██████████	<i>Plumber to Plumber Foreman</i>	<i>02/20/2018 – 04/06/2018</i>	34
██████████	<i>Plumber to Plumber Foreman</i>	<i>08/24/2018 – 11/01/2018</i>	52
██████████	<i>Plumber to Plumber Foreman</i>	<i>11/18/2018 – 01/17/2019</i>	37
██████████	<i>Brickmason to Brickmason Foreman</i>	<i>06/18/2018 – 09/13/2018</i>	64
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>10/01/2014 – 11/28/2014</i>	43
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>12/16/2014 – 02/27/2015</i>	54
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>03/16/2015 – 05/15/2015</i>	45
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>06/01/2015 – 05/15/2016</i>	252
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>06/16/2016 – 06/29/2018</i>	533
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>07/09/2018 – 01/31/2019</i>	151
██████████	<i>Publicity Promotion Specialist to Public Information Coord.</i>	<i>11/13/2017 – 03/30/2018</i>	101
██████████	<i>Steam &amp; Power Plant IV to Steam &amp; Power Plant V</i>	<i>11/19/2014 – 01/19/2015</i>	48
██████████	<i>Steam &amp; Power Plant IV to Steam &amp; Power Plant V</i>	<i>01/21/2015 – 05/25/2015</i>	91

<i>FY2019 Governance, Risk, and Compliance (GRC) Audit</i>			
<i>Temporary Upgrade Assignments Exceeding 30-Day Limitation (Continued)</i>			
<i>Employee Name</i>	<i>Upgrade Transaction</i>	<i>Time Period of Upgrade</i>	<i>Total Number of Days Upgraded</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>01/13/2015 – 03/12/2015</i>	<i>43</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>03/17/2015 – 04/30/2105</i>	<i>33</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>06/02/2015 – 07/22/2015</i>	<i>37</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>10/02/2015 – 01/01/2016</i>	<i>69</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>02/17/2016 – 04/21/2016</i>	<i>48</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>04/25/2016 – 06/17/2016</i>	<i>40</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>08/22/2016 – 10/05/2016</i>	<i>34</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>10/08/2016 – 11/17/2016</i>	<i>32</i>
██████████	<i>BSW to BSW Foreman</i>	<i>11/06/2017 – 01/05/2018</i>	<i>46</i>

As documented in the table below, there were three (3) instances where employees appeared to be temporarily upgraded on a long term and/or consistent basis:

**Table 1.2**

<i>FY2019 Governance, Risk, and Compliance (GRC) Audit</i>		
<i>Extended Utilization of Temporary Upgrade Assignments</i>		
<i>Employee Name</i>	<i>Upgrade Transaction</i>	<i>Total Number of Days Upgraded and Timeframe</i>
██████████	<i>Sheetmetal Worker to Sheetmetal Worker Foreman</i>	<i>1078 Days: 10/01/2014 – 01/31/2019</i>
██████████	<i>Publicity Promotion Specialist to Public Information Coord.</i>	<i>101 Days: 11/13/2017 – 03/30/2018</i>
██████████	<i>Pipefitter to Pipefitter Foreman</i>	<i>336 Days: 01/13/2015 – 11/17/2016</i>

**CAUSE/SOURCE OF CONDITION:**

It appears that there is not a business process in place to properly track or document this basic personnel action and compliance activity at the departmental level. It also appears a determination was made by the Employer not to fill these positions with a permanent status employee or through a reclassification action and instead, continued in the overuse of the temporary upgrade provision.

**EFFECT/IMPACT:**

The foundation of the Merit System and the primary concept of a classification plan management system are that employees be placed in job classifications based on the prominence of actual duties and level of responsibility. The practice of creating a new job assignment through an overextended upgrade is inconsistent with the intent and purpose of the classification plan management system. If a position is upgraded consistently, or is upgraded on a continual basis for an extended period of time, the employee should be reclassified into the classification or a new position posted and filled in the classification.

**FINDING(S) FROM PREVIOUS AUDIT(S):**

While there was not a finding in this topic area during the last operational audit in FY2015, the Auditor had expressed concern that this area had remained a problem that warranted continued monitoring.

**RECOMMENDATION TO EMPLOYER:**

It is recommended that the Employer review the provisions regarding the utilization of Temporary Upgrades with departmental supervisors in accordance with established guidelines. The Employer is reminded that Temporary Upgrades are frequently utilized when necessary to compensate employees when they temporarily assume duties of a higher classification or in other situations where a supervisory employee is temporarily replaced in his/her absence. It is not intended to be utilized on a continual or extended basis. The intent of the Code was never to allow for these extended periods of performing higher level duties without providing the opportunity of a permanent classification assignment and accruing the appropriate level of seniority in the class. ***The Auditor requests the discontinuation of temporary upgrades in this fashion and that the employees being temporarily upgraded on an extended basis (90 days or more) and referenced in this finding be reclassified to the appropriate classification.***

**EMPLOYER'S ADMINISTRATIVE RESPONSE - PROVIDED BY CELESTE LATHAM, ASSOCIATE VICE PRESIDENT FOR UNIVERSITY HUMAN RESOURCES:**

NIU agrees with recommendation. NIU has an established procedure that has been in place since August 2017, which requires an updated temporary job description so that Human Resources can determine if the change in duties will result in a temporary upgrade under the statute. As illustrated by the time frames listed in the audit finding, there has been an improvement in this area since the procedures went into effect. Human Resources will continue to educate departments and supervisors on the statute provisions pertaining to temporary upgrades.

Northern Illinois University  
***Final Audit Report***

**Risk Assessment Category 3 Finding**  
**Recommendation, Administrative Response, and Additional Auditor Comments**

<b>NIU FY19-02</b>	<b>NON-COMPLIANCE WITH EXTRA HELP EMPLOYMENT AND POSITION LIMITATIONS</b>
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**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 FY2019 Governance, Risk, and Compliance (GRC) Audit time frame for Northern Illinois University was October 1, 2014 through January 31, 2019. The utilization of Extra Help appointments and positions are analyzed and reviewed to determine whether the 900-hour limitation with respect to appointments and position utilization was adhered to in accordance with the Illinois Administrative Code. Due to the

significantly extended audit time frame, diligent monitoring efforts by Human Resource Services, and the additional monitoring protocols implemented at Northern Illinois University over the past several years, it has been determined that the number of employees and positions found to exceed the 900-hour limitation are considered minimal in terms of risk and have been reduced when compared to previous audits.

**CONDITIONS/FACTS:**

During the FY2019 Governance, Risk, and Compliance Audit, the Auditor reviewed three-thousand, six-hundred eight (3,608) Extra Help appointments encompassing two-thousand, two-hundred eighty-eight (2,288) employees and two-thousand, four-hundred sixty-nine (2,469) Extra Help positions utilized during the audit time frame. As documented below in **Table 1.1, seven (7) employees** appear to have worked beyond the 900-hour limitation without the required 30-day break in service.

**Table 1.1**

<i>FY2019 Governance, Risk, and Compliance (GRC) Audit</i>		
<i>Extra Help Employees and Positions Exceeding the 900-Hour Limitation</i>		
<i>Employee Name</i>	<i>Position Number</i>	<i>Total Number of Hours Worked</i>
██████████	28713	903.20
██████████	34010	904.90
██████████	13201	933.70
██████████	36948 & 13558	923.75
██████████	32293	925.50
██████████	26178	909.77
██████████	29880	912.43

As documented below in **Table 1.2** below, **three (3) unique positions** (not included in the table above) appear to have been utilized for more than 900 hours of actual work within a 12 month period without a six month lapse:

**Table 1.2**

<i>FY2019 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>
12504	████████████████████	1,536.33
13043	████████████████████	969.33
31043	████████████████████	1,071.58

**CAUSE/SOURCE OF CONDITION:**

As an overall evaluation of the use and monitoring of Extra Help appointments over previous audits, it should be noted that Northern Illinois University has historically managed this employment activity remarkably well. While the infractions noted above are considered minimal when compared to the overall scope of the issue within the University System, these instances do bear mentioning in this report so that further adjustments can be made at the campus level, particularly with respect to the position utilization aspect of the Code.

**EFFECT/IMPACT:**

Even though the number of Extra Help infractions are minimal, the impact of employees and positions that are utilized longer than allowed by the Code that exceed the 900-hour limitation has the potential of impacting the overall employment environment.

**FINDING(S) FROM PREVIOUS AUDIT:**

During the FY2015 Biennial Compliance Audit, the Auditor reviewed two-thousand, two-hundred thirty-seven (2,237) Extra Help appointments utilized during the audit time frame. It was determined that eighteen (18) employees were found to have worked beyond the 900-hour Extra Help limitation without the required 30-day break in service.

During the FY2013 Biennial Compliance Audit time frame, the Employer had implemented additional Extra Help monitoring protocols, resulting in significant improvements related to this topic and therefore, violations were noted only as a Non-Material finding. There were eight (8) employee and seventeen (17) position violations. During the FY2015 Biennial Compliance Audit, there were no position violations observed, however there did appear to be an increase in employee violations. While this increase did not rise to the level of being cited as a Material Finding, it was mentioned in the Non-Material Finding(s) Supplemental Audit Report as a Non-Material Finding so that adjustments could be made at the campus level in further minimizing Extra Help violations in the future.

**RECOMMENDATION TO EMPLOYER:**

The Employer is to be commended for their diligence in minimizing instances where employees and/or positions exceed the 900-hour limitation for Extra Help appointments, particularly over the extended audit time frame and covering the period of significant reductions in state appropriations and a budget impasse. However, because there is no allowable threshold for exceeding the 900-hour limitation in the Code, the Auditor must mention this topic as a matter of standard protocol and as a Category 3 Risk.

We recommend that the Employer conduct an internal review of their procedures to identify deficiencies with respect to the Extra Help monitoring process and possibly implement stricter protocols that will monitor and regulate Extra Help positions, and employees assigned to those positions, in accordance with Section 250.70(f) of the Code.

**EMPLOYER'S ADMINISTRATIVE RESPONSE - PROVIDED BY CELESTE LATHAM, ASSOCIATE VICE PRESIDENT FOR UNIVERSITY HUMAN RESOURCES:**

NIU agrees with recommendation. As indicated by the auditor, NIU has significantly reduced the number of findings in this area. We will continue to review the procedures to identify additional improvements that can be made to the process.