

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

ALTON MENTAL HEALTH CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2007

Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007

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CENTER OFFICIALS

Hospital Administrator	Ms. Susan Shobe
Network Manager:	
Current	Mr. Jordan Litvak
5/1/07 to 6/30/07	Mr. Dan Wasmer
11/1/05 to 4/30/07	Ms. Monica Bert
7/1/05 to 10/31/05	Ms. Tracey Williams
Business Administrator:	
Current	Mr. Mike Bowler
7/1/05 to 4/15/07	Ms. Mary Przada
Business Manager	Vacant

The Center is located at:

4500 College Avenue
Alton, Illinois 62002



Alton Mental Health Center
4500 College Avenue • Alton, IL 62002-5099
Phone: (618) 474-3473 Fax (618) 474-3955

January 15, 2008

West & Company, LLC
Certified Public Accountants
919 E. Harris
Greenville, IL 62246

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Alton Mental Health Center (Center). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the year(s) ended June 30, 2006 and June 30, 2007, the Center has materially complied with the assertions below.

- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the Center have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Alton Mental Health Center

Ms. Susan Shobe, Center Director

Mr. Mike Bowler, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
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COMPLIANCE REPORT

SUMMARY

The limited State compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	2	4
Repeated findings	0	0
Prior recommendations implemented or not repeated	4	0

Details of findings are presented in a separately tabbed report section of this report.

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
07-1	9-10	Inadequate Controls Over Inventory
07-2	11-12	Internal Control Weaknesses

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
07-3	13	Lack of Independent Review of Payroll Vouchers
07-4	13	Incorrect Termination Pay
07-5	13	Inadequate Control Over Accounts Receivable
07-6	14	Inadequate Purchasing Procedures

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COMPLIANCE REPORT (continued)

EXIT CONFERENCE

Center management waived an exit conference per correspondence dated November 30, 2007.

Responses to the recommendations were provided by Ms. Carol L. Adams, Ph.D., Secretary, Illinois Department of Human Services, in a letter dated December 11, 2007.

WEST & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

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MEMBERS

E. LYNN FREESE
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INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Human Services – Alton Mental Health Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the State of Illinois Department of Human Services – Alton Mental Health Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services – Alton Mental Health Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services – Alton Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Human Services – Alton Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Human Services – Alton Mental Health Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the of the State of Illinois Department of Human Services – Alton Mental Health Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Human Services – Alton Mental Health Center on behalf of the State or held in trust by the State of Illinois Department of Human Services – Alton Mental Health Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 17 – Revenues, Refunds and Receivables
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the State of Illinois Department of Human Services – Alton Mental Health Center have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services - Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Service – Central Office compliance report. We have also performed certain procedures with respect to the accounting records of the State of Illinois Department of Human Services – Alton Mental Health Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Human Services – Alton Mental Health Center’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Human Services – Alton Mental Health Center’s compliance with specified requirements.

In our opinion, the State of Illinois Department of Human Services – Alton Mental Health Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2007. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings and Recommendations as findings 07-1 and 07-2.

As required by the *Audit Guide*, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

The management of the State of Illinois Department of Human Services – Alton Mental Health Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and

performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services – Alton Mental Health Center’s internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Human Services – Alton Mental Health Center’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Human Services – Alton Mental Health Center’s internal control over compliance. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General’s financial statement audit of the entire Department of Human Services for the year ended June 30, 2007. The results of these additional procedures have been communicated to the Department of Human Services – Central Office auditors.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity’s internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity’s internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 07-1 and 07-2 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity’s internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Recommendations to be material weaknesses.

As required by the *Audit Guide*, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

State of Illinois Department of Human Services – Alton Mental Health Center’s response to the findings identified in our examination are described in the accompanying Schedule of Findings and Recommendations. We did not examine State of Illinois Department of Human Services – Alton Mental Health Center’s responses and, accordingly, we express no opinion on it.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, to the 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Center Utilization, Annual Center Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Center and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.

West & Company, LLC

West & Company, LLC

January 15, 2008

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Current Findings

07-1 Finding – Inadequate Controls Over Inventory

The value of Alton Mental Health Center's (Center) inventory at June 30, 2007 and June 30, 2006 was misstated due to inaccurate and untimely record maintenance.

We noted the following conditions during our testing of inventory:

- 99 of 99 inventory count adjustments related to June 30, 2006 inventory were not posted by the required year end cutoff date, resulting in an overstatement of \$7,306 at June 30, 2006.
- 7 of 50 (14%) receivers and requisitions tested were not posted by the required year end cutoff date, resulting in an understatement of \$4,941 at June 30, 2006.
- 1 of 50 (2%) inventory transactions tested was omitted from the Center's inventory system resulting in an understatement of \$1,166 during fiscal year 2007.
- 1 of 50 (2%) inventory transactions tested overstated an item's unit cost, resulting in an overstatement of \$975 at June 30, 2006.
- 1 of 50 (2%) requisitions and receivers selected for testing could not be located.

The Center's total inventory as adjusted for above misstatements for the years ended June 30, 2007 and 2006 totaled \$307,270, and \$253,689, respectively.

The Statewide Accounting and Management System (SAMS) procedure 27.20.77 requires agencies with inventory exceeding \$150,000 to report the value of inventory to the Comptroller's Office. In order for the Department of Human Services (DHS) to report the proper value of inventory to the Comptroller's Office, accurate and complete perpetual inventory records must be maintained.

Center management cited unintentional oversights and staff shortages resulting from a storekeeper's leave of absence that began May 2006 and extended through July 18, 2006 as the primary cause of the posting delays and omissions.

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS
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Current Findings (continued)

07-1 Finding – Inadequate Controls Over Inventory (continued)

Failure to maintain accurate and timely inventory records could result in unexpected shortages, overstocking, or unauthorized disposition of commodities. (Finding Code 07-1).

Recommendation:

We recommend Center management allocate sufficient staff to ensure accurate and timely perpetual inventory maintenance.

Agency Response:

Agree. The Central Stores area is now fully staffed with a Storekeeper I and Storekeeper III.

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For the Two Years Ended June 30, 2007

Current Findings (continued)

07-2 Finding – Internal Control Weaknesses

The Alton Mental Health Center (Center) failed to maintain adequate internal controls.

We noted the following conditions during our testing:

- The same individual is responsible for preparation of miscellaneous general revenue deposits and maintenance of cash receipt journals. Center policies do not provide for independent reconciliation of these deposits or the cash receipts journal to the listing of opened mail to ensure the amount receipted reconciles to the deposits.

Further, duties in the cash disbursement cycle within the locally held funds are inadequately segregated. We noted a single individual responsible for the preparation of checks also controls the mailing of checks.

The Department of Human Services (Department) Administrative Directive (02.08.01.010) requires proper maintenance of adequate and effective controls over cash.

Center management indicated the overlap of duties was an oversight. The Center will provide for an individual independent of check preparation to disburse signed checks.

- 12 of 100 (12%) locally held fund transactions tested totaling \$5,932 were not recorded in the general ledger timely. Delays ranged from 1 to 46 days.

The Department's Administrative Directive (02.08.01.010) requires timely posting of locally held fund transactions.

Center management indicated the posting delays resulted from staff limitations during months with holidays and vacations.

Failure to adhere to the Department's Administrative Directive concerning the timeliness of reporting and safeguarding of cash through proper segregation of duties increases the possibility that loss from errors or misappropriation could occur and remain undetected in the normal course of business. (Finding Code 07-2).

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Current Findings (continued)

07-2 Finding – Internal Control Weaknesses (continued)

Recommendation:

We recommend the Center comply with the Department's Administrative Directive to ensure timeliness of reporting and safeguarding of cash.

Agency Response:

Agree. The Center will provide for an individual independent of check preparation to disburse signed checks. Staff were reminded of the need to post source documents in a timely manner.

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated

07-3 Finding – Lack of Independent Review of Payroll Vouchers

During the prior engagement, testing disclosed that payroll vouchers failed to contain evidence of review and approval by a person independent of their preparation.

Disposition of Finding:

All payroll vouchers reviewed during the current examination exhibited evidence of independent review and approval. (Finding Code 05-1).

07-4 Finding – Incorrect Termination Pay

During the prior engagement, testing of lump sum payments pursuant to employee terminations indicated an underpayment of \$892 to two individuals.

Disposition of Finding:

No instances of lump sum miscalculations were noted as a result of sample testing performed during the current examination. (Finding Code 05-2).

07-5 Finding – Inadequate Control Over Accounts Receivable

During the prior engagement, testing of accounts receivable disclosed inadequate monitoring and collection efforts of receivables aged in excess of one year.

Disposition of Finding:

Our review of accounts receivable aged greater than one year demonstrated the Center had significantly improved their efforts in notifying Central Office, whereby delinquent accounts were making regular payments, pending approval for write off, or awaiting legal action with the Attorney General's office. (Finding Code 05-3).

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For the Two Years Ended June 30, 2007

Prior Findings Not Repeated (continued)

07-6 Finding – Inadequate Purchasing Procedures

During the prior engagement, testing of commodities expenditures disclosed noncompliance with Standard Procurement Rules concerning source selection, in addition to failure to document informal bids obtained from vendors as required by the Center's internal policy.

Disposition of Finding:

As a result of sample testing performed during the current examination, no instances of noncompliance with Standard Procurement Rules regarding methods of source selection were noted, and we observed improved efforts in adherence to the Center's internal policy concerning the acquisition and documentation of vendor bids. (Finding Code 05-4).

STATE OF ILLINOIS
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LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2007

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories
- Analysis of Accounts Receivable

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
 - Cost Per Year/Day Per Resident (not examined)
 - Ratio of Employees to Residents (not examined)
 - Reported Employee Job Injuries (not examined)
 - Food Services (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on Employee Overtime, Center Utilization, Annual Center Statistics, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACT 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 16,574,700	\$ 14,446,271	\$ 728,533	\$ 15,174,804	\$ 1,399,896
Employee retirement contributions paid by employer	-	-	-	-	-
State contributions to State Employees' Retirement System	1,896,800	1,665,288	83,984	1,749,272	147,528
State contributions to Social Security	1,098,600	1,044,705	53,101	1,097,806	794
Contractual services	1,635,100	1,357,150	277,475	1,634,625	475
Travel	29,400	27,463	1,366	28,829	571
Commodities	387,100	378,187	7,747	385,934	1,166
Printing	12,000	7,089	4,911	12,000	-
Equipment	86,900	46,391	40,505	86,896	4
Telecommunications services	109,700	107,552	2,146	109,698	2
Operation of auto equipment	59,800	53,545	6,208	59,753	47
Expenses related to Living Skills Program	3,300	3,300	-	3,300	-
Costs associated with behavioral health services	5,003,700	3,944,094	1,059,596	5,003,690	10
Total	\$ 26,897,100	\$ 23,081,035	\$ 2,265,572	\$ 25,346,607	\$ 1,550,493

NOTE: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
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SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACTS 94-0015 & 94-0798					
GENERAL REVENUE FUND - 001					
Personal services	\$ 15,568,200	\$ 14,627,289	\$ 749,180	\$ 15,376,469	\$ 191,731
Employee retirement contributions paid by employer	174,600	174,532	-	174,532	68
State contributions to State Employees' Retirement System	1,212,300	1,135,624	58,191	1,193,815	18,485
State contributions to Social Security	1,105,400	1,050,613	54,722	1,105,335	65
Contractual services	1,652,800	1,481,418	133,518	1,614,936	37,864
Travel	29,400	27,371	1,170	28,541	859
Commodities	389,300	372,564	16,102	388,666	634
Printing	12,000	11,752	248	12,000	-
Equipment	71,900	70,899	733	71,632	268
Telecommunications services	110,300	98,433	11,276	109,709	591
Operation of auto equipment	61,400	60,862	481	61,343	57
Expenses related to Living Skills Program	3,300	3,300	-	3,300	-
Costs associated with behavioral health services	5,003,700	3,908,203	954,007	4,862,210	141,490
Total	\$ 25,394,600	\$ 23,022,860	\$ 1,979,628	\$ 25,002,488	\$ 392,112

NOTE: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
	P.A. 94-0798	P.A. 94-0015 & 94-0798	P.A. 93-0842 & 93-0681
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$26,897,100</u>	<u>\$25,394,600</u>	<u>\$26,486,208</u>
EXPENDITURES			
Personal services	15,174,804	15,376,469	15,607,689
Employee retirement contributions paid by employer	-	174,532	27,508
State contributions to State Employees' Retirement System	1,749,272	1,193,815	2,410,560
State contributions to Social Security	1,097,806	1,105,335	*1,089,905
Contractual services	1,634,625	1,614,936	1,556,029
Travel	28,829	28,541	20,401
Commodities	385,934	388,666	386,480
Printing	12,000	12,000	15,500
Equipment	86,896	71,632	53,097
Telecommunications services	109,698	109,709	112,840
Operations of auto equipment	59,753	61,343	54,537
Expenses related to Living Skills Program	3,300	3,300	3,300
Costs associated with behavioral health services	<u>5,003,690</u>	<u>4,862,210</u>	<u>4,857,993</u>
Total Expenditures	<u>25,346,607</u>	<u>25,002,488</u>	<u>26,195,839</u>
LAPSED BALANCES	<u>\$ 1,550,493</u>	<u>\$ 392,112</u>	<u>\$ 290,369</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007

The locally held funds of the Center are grouped into two fund categories and are non-appropriated funds. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Funds

The General Funds consist of the Living Skills Fund, Patient Travel Trust Fund, and Petty Cash account. These funds and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

The Living Skills Fund (SAMS fund number 1214) was established to provide behavioral modification programs for residents. The source of revenue is State appropriation. The revenue is expended by distributing reward payments that are earned by residents by achievement of desired behavioral modifications.

The Patient Travel Trust Fund (SAMS fund number 1247) was established to provide for transportation of residents without funds. The source of revenue is State appropriation. Expenditures are for travel costs incurred to transport indigent recipients to another facility or to their home upon discharge.

The Petty Cash account is maintained for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures that cannot be administered economically and efficiently through the customary vouchering system. Reimbursements to the account are from State General Revenue Fund appropriations for contractual services.

Special Revenue Funds

The Special Revenue Funds consist of the DHS Other Special Trusts Fund and the DHS Rehabilitation Fund. These funds are used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specific purposes.

The DHS Other Special Trusts Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary source of revenue for the fund is a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the residents' needs in these areas.

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DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2007

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS Resident's Trust Fund. Agency funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The DHS Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For The Year Ended June 30, 2007

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	1247 Patient Travel Trust Fund	N/A Petty Cash Account
Balance - July 1, 2006	\$ 8,301	\$ 8,112	\$ 7	\$ 1,380	\$ 285
Receipts					
Income from sales	6,834	-	-	-	-
Investment income	11	-	-	-	-
Resident deposits	-	52,502	-	-	-
Donations	115	-	-	-	-
Appropriations	-	-	3,300	9,000	3,318
Vending commissions	4,166	-	-	-	-
Unclaimed funds	48	-	-	-	-
Total Receipts	<u>11,174</u>	<u>52,502</u>	<u>3,300</u>	<u>9,000</u>	<u>3,318</u>
Disbursements					
Operating expenses	6,000	-	-	-	-
Contractual services	3,417	-	-	-	3,047
Travel	-	-	-	9,272	-
Resident activities	2,302	53,705	-	-	-
Appropriations returned	-	-	6	663	-
Living Skills Program	-	-	3,297	-	-
Other	163	-	-	-	-
Total Disbursements	<u>11,882</u>	<u>53,705</u>	<u>3,303</u>	<u>9,935</u>	<u>3,047</u>
Balance - June 30, 2007	<u>\$ 7,593</u>	<u>\$ 6,909</u>	<u>\$ 4</u>	<u>\$ 445</u>	<u>\$ 556</u>

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DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2006

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	1247 Patient Travel Trust Fund	N/A Petty Cash Account
Balance - July 1, 2005	\$ 6,494	\$ 6,278	\$ 472	\$ 523	\$ 445
Receipts					
Income from sales	10,051	-	-	-	-
Investment income	9	-	-	-	-
Resident deposits	-	61,065	-	-	-
Donations	634	-	-	-	-
Appropriations	-	-	3,300	9,000	1,826
Vending commissions	5,123	-	-	-	-
Unclaimed funds	175	-	-	-	-
Other	43	-	-	-	-
Total Receipts	<u>16,035</u>	<u>61,065</u>	<u>3,300</u>	<u>9,000</u>	<u>1,826</u>
Disbursements					
Operating expenses	8,519	-	-	-	-
Contractual services	3,168	-	-	-	1,986
Resident activities	2,163	-	-	-	-
Resident withdrawals	-	59,231	-	-	-
Appropriations returned	-	-	4	287	-
Living Skills Program	-	-	3,761	7,856	-
Other	378	-	-	-	-
Total Disbursements	<u>14,228</u>	<u>59,231</u>	<u>3,765</u>	<u>8,143</u>	<u>1,986</u>
Balance - June 30, 2006	<u>\$ 8,301</u>	<u>\$ 8,112</u>	<u>\$ 7</u>	<u>\$ 1,380</u>	<u>\$ 285</u>

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SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2007

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment	Total
<u>Balance June 30, 2005</u>	<u>\$ 29,835</u>	<u>\$44,672,402</u>	<u>\$ 7,079,449</u>	<u>\$ 2,795,840</u>	<u>\$54,577,526</u>
Additions:					
Purchases	-	-	-	96,376	96,376
Transfers-in:					
Intra-agency	-	-	-	313,491	313,491
Inter-agency	-	-	-	10,000	10,000
Capital Development Board	-	21,064	64,248	-	85,312
Adjustments	-	-	-	11,374	11,374
Total Additions	<u>-</u>	<u>21,064</u>	<u>64,248</u>	<u>431,241</u>	<u>516,553</u>
Deductions:					
Transfers-out:					
Intra-agency	-	-	-	321,961	321,961
Inter-agency	-	-	-	15,170	15,170
Scrap property	-	-	-	41,960	41,960
Adjustment	-	-	-	19,663	19,663
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>398,754</u>	<u>398,754</u>
<u>Balance June 30, 2006</u>	<u>\$ 29,835</u>	<u>\$44,693,466</u>	<u>\$ 7,143,697</u>	<u>\$ 2,828,327</u>	<u>\$54,695,325</u>
Additions:					
Purchases	-	-	-	51,853	51,853
Transfers-in:					
Intra-agency	-	-	-	266,974	266,974
Capital Development Board	-	1,042,769	-	-	1,042,769
Adjustments	-	-	-	376	376
Total Additions	<u>-</u>	<u>1,042,769</u>	<u>-</u>	<u>319,203</u>	<u>1,361,972</u>
Deductions:					
Transfers-out:					
Intra-agency	-	-	-	263,871	263,871
Inter-agency	-	-	-	56,955	56,955
Scrap property	-	-	-	14,261	14,261
Adjustment	-	-	-	408	408
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>335,495</u>	<u>335,495</u>
<u>Balance June 30, 2007</u>	<u>\$ 29,835</u>	<u>\$45,736,235</u>	<u>\$ 7,143,697</u>	<u>\$ 2,812,035</u>	<u>\$55,721,802</u>

Note: The property balances at June 30, 2006 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.

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DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
For The Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005 *
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 155	\$ 340	\$ 232
Copy charges	879	1,582	1,446
Locally held funds returned	-	291	-
Telephone reimbursements	-	-	18
Miscellaneous	-	-	70
TOTAL RECEIPTS	<u><u>\$ 1,034</u></u>	<u><u>\$ 2,213</u></u>	<u><u>\$ 1,766</u></u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 1,034	\$ 2,213	\$ 1,766
Add: Deposits in transit - Beginning of year	50	210	109
Add: Non-sufficient funds checks	-	-	54
Deduct: Deposits in transit - End of year	-	50	210
DEPOSITS RECORDED BY COMPTROLLER	<u><u>\$ 1,084</u></u>	<u><u>\$ 2,373</u></u>	<u><u>\$ 1,719</u></u>

* 2005 amounts were changed to reflect revised Center records.

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LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Employee retirement contributions paid by employer	\$ -	\$ 174,532	\$ (174,532)	(100.00)%
State contributions to State Employees' Retirement System	\$ 1,749,272	\$ 1,193,815	\$ 555,457	46.53%
Equipment	\$ 86,896	\$ 71,632	\$ 15,264	21.31%

Employee retirement contributions paid by employer

For fiscal year 2007, the employee retirement contribution paid by the State was eliminated due to a regulatory change.

State contributions to State Employees' Retirement System

The increase in fiscal year 2007 expenditures was due to the overall increase in the State retirement rate from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

Equipment

In prior years, equipment appropriations were transferred to cover deficits in other appropriations. As a result, the purchase of replacement equipment items was postponed. In fiscal year 2007, the Center was able to retain all equipment appropriations and expenditures included major purchases such as replacement copiers, two vehicles for patient transport, and medical equipment.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2006	2005	AMOUNT	%
Employee retirement contributions paid by employer	\$ 174,532	\$ 27,508	\$ 147,024	534.48%
State contributions to State Employees' Retirement System	\$ 1,193,815	\$ 2,410,560	\$ (1,216,745)	(50.48)%
Travel	\$ 28,541	\$ 20,401	\$ 8,140	39.90%
Printing	\$ 12,000	\$ 15,500	\$ (3,500)	(22.58)%
Equipment	\$ 71,632	\$ 53,097	\$ 18,535	34.91%

Employee retirement contributions paid by employer

Fiscal year 2006 expenditures increased due to a regulatory change initiated late in the preceding fiscal year; for most of fiscal year 2005, retirement contributions paid by the State were paid from Personal Services appropriations. Retirement contributions paid by the State resumed during fiscal year 2006.

State contributions to State Employees' Retirement System

The decrease in fiscal year 2006 expenditures was due to the overall decrease in the State retirement rate from 16.107% in fiscal year 2005 to 7.792% in fiscal year 2006.

Travel

Increased travel expenditures for fiscal year 2006 were attributed to an increased number of court appearances.

Printing

The Center places orders for copy paper semiannually, usually at the beginning and middle of the fiscal year. In fiscal year 2005, a third order was placed during the lapse period and fiscal year 2006 expenditures were reduced as the Center placed only two orders.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2007

Fiscal Year 2006 (continued)

Equipment

In prior years, equipment appropriations were transferred to cover deficits in other appropriations. As a result, the purchase of replacement equipment items was postponed. In fiscal year 2006, the Center was able to retain most of the equipment appropriations and expenditures included major purchases such as replacement copiers and a mower.

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2007

We have reviewed lapse period spending for fiscal years ended June 30, 2007 and 2006 and have identified three appropriation line items with significant lapse period spending (20% or more). There was no significant lapse period spending for fiscal year 2006. A schedule of significant lapse period spending for fiscal year 2007 is shown below:

Fiscal Year Ended June 30, 2007			
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Printing	\$ 12,000	\$ 4,911	40.93%
Equipment	\$ 86,896	\$ 40,505	46.61%
Behavioral health services	\$ 5,003,690	\$ 1,059,596	21.18%

Printing

An order for copy paper totaling \$4,502 was processed and received in June 2007, but was not paid until July.

Equipment

Two vans totaling \$36,828 were ordered in February 2007, but were not received until late June 2007 and not paid until July 2007.

Behavioral health services

Invoices totaling \$978,063 for medical services for October 2006 through June 2007 were not received until the lapse period.

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LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2007

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
General Stores:				
Medical lab	\$ 8,915	\$ 39,781	\$ 42,049	\$ 6,647
Food supplies	55,812	304,404	275,171	85,045
Household and laundry	38,019	92,843	94,124	36,738
Other general stores	19,537	97,078	95,318	21,297
Mechanical Stores:				
Other mechanical stores	443	97,452	97,895	-
Pharmacy	130,963	853,977	827,397	157,543
Total inventory	<u>\$ 253,689</u>	<u>\$ 1,485,535</u>	<u>\$ 1,431,954</u>	<u>\$ 307,270</u>

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
General Stores:				
Medical lab	\$ 4,842	\$ 41,189	\$ 37,116	\$ 8,915
Food supplies	39,977	290,210	274,375	55,812
Household and laundry	36,285	120,385	118,651	38,019
Other general stores	15,197	191,967	187,627	19,537
Mechanical Stores:				
Other mechanical stores	443	101,070	101,070	443
Pharmacy	150,425	817,031	836,493	130,963
Total inventory	<u>\$ 247,169</u>	<u>\$ 1,561,852</u>	<u>\$ 1,555,332</u>	<u>\$ 253,689</u>

Note: The inventories consist primarily of commodities and medications and are valued at weighted average cost.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2007

The Department had accounts receivable of \$308,368 arising from operations of Alton Mental Health Center at June 30, 2007. This total represents amounts due from private assets, private insurance, Social Security Administration, etc. for resident care provided at Alton Mental Health Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services - Central Office.

An aging of accounts receivable as of June 30, 2007, 2006 and 2005 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Current (0-3 months)	\$ 81,820	\$ 14,253	\$ 17,662
Past due (4-6 months)	12,685	7,627	8,137
Past due (7-12 months)	42,538	29,003	6,979
Past due (over 12 months)	60,995	315,811	370,372
Subtotal	<u>\$ 198,038</u>	<u>\$ 366,694</u>	<u>\$ 403,150</u>
Court cases	<u>110,330</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 308,368</u>	<u>\$ 366,694</u>	<u>\$ 403,150</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

Center Functions

Alton Mental Health Center (Center), established in 1917, is a state psychiatric facility located at 4500 College Avenue, Alton, Illinois. The Center is under the jurisdiction of the Illinois Department of Human Services, Division of Mental Health (Department). The Department is located at 100 S. Grand, Springfield, Illinois.

The Mental Health and Developmental Disabilities Administrative Act (20 ILCS 1705/0.01 et seq.) gives the Department the power and authority to exercise executive and administrative supervision over all institutions, divisions, programs, and services, including the Alton Mental Health Center. It also provides the basis for the Department to regulate and operate mental health hospitals and outlines admission criteria, treatment and review provisions, and discharge criteria. The Center is one of ten psychiatric hospitals operated by the Department within the State of Illinois.

Alton Mental Health Center operates two psychiatric in-patient programs for adult psychiatric patients from the State of Illinois. A 15 bed acute civil program admits seriously mentally ill patients from five counties, including Madison, St. Clair, Monroe, Bond, and Randolph, which comprise the Illinois Metropolitan area generally surrounding St. Louis, Missouri, with a population of approximately 600,000. A 110 bed forensic program serves patients from across Illinois, which includes individuals with a psychiatric diagnosis and also dual diagnosis (mental illness and mental retardation). The Center provides for a comprehensive array of medical psychiatric services for its patients by staff that includes Board Certified Psychiatrists, Medical Physicians, Registered Nurses, Clinical Psychologists, Licensed Social Workers, Activity Therapists, Vocational Rehabilitation Counselors, Educators, Registered Dietitians, Registered Pharmacists, and other paraprofessional, administrative, and support staff.

As one component in a comprehensive network of mental health services, the primary role and purpose of the Center is to provide an efficient, comprehensive, integrated approach to render quality diagnosis, care and treatment to individuals who are mentally ill or mentally retarded and mentally ill. The mission of Alton Mental Health Center is to provide quality mental health treatment in a coercion-free environment that promotes recovery, restoration of fitness, and reintegration into the community.

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ANALYSIS OF OPERATIONS
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Center Planning Program

Alton Mental Health Center has established formal written long and short-term goals with respect to its functions and programs. The formal plan contains a statement concerning the Center's operational and program philosophy. In accordance with this philosophy, the Center has established specific intentions and objectives with which to achieve each goal.

The Center's leadership is comprised of the Administrative Executive Council (AEC) who develops policies and procedures, reviews, and directs the performance improvement activities. The Executive Committee of the Medical Staff is responsible for the clinical and medical operation of the Center, and all clinical and medical committees are subordinate to it. All standing committees report their activities to the AEC. These committees and departments produce and submit an annual report to the AEC on the annual review of Performance Expectations that identifies challenges and opportunities for improvement in the care and safety of patients.

Agency Head and Location

Ms. Susan Shobe, Hospital Administrator
4500 College Avenue
Alton, Illinois 62002

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AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of full-time equivalent employees, by function, for the past three years.

	Fiscal Year		
	2007	2006	2005
Rehabilitation services	11	11	12
Adult inpatient services	118	121	115
Central admissions	27	22	14
Medical, surgical, and clinical services	33	36	36
Staff development	4	2	2
Superintendent's office	2	4	4
Administrative services	8	8	8
Engineering	11	11	12
Business management	8	8	8
Other support services	22	23	27
Dietary	17	18	18
Total Employees	<u>261</u>	<u>264</u>	<u>256</u>

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EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a week exceed the standard workweek hours. The standard workweek hours range from 37 ½ to 40 depending on an employee's job classification. In most cases employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. A supervisor must approve all overtime. Certain employees may receive compensatory time off in lieu of pay depending on the position classification of the employee's job title.

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during the last three fiscal years.

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>39,786</u>	<u>61,500</u>	<u>63,436</u>
Value of overtime hours worked during fiscal year	<u>\$ 1,236,465</u>	<u>\$ 1,898,092</u>	<u>\$ 1,867,787</u>
Compensatory hours earned during fiscal year	<u>6,457</u>	<u>6,958</u>	<u>7,412</u>
Value of compensatory hours earned during fiscal year	<u>\$ 189,026</u>	<u>\$ 177,693</u>	<u>\$ 177,662</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>46,243</u>	<u>68,458</u>	<u>70,848</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 1,425,491</u>	<u>\$ 2,075,785</u>	<u>\$ 2,045,449</u>

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DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
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ANALYSIS OF OPERATIONS
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CENTER UTILIZATION (not examined)

Alton Mental Health Center (Center) is situated on 218 acres near Alton, Illinois. The Center has 27 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

<u>BUILDING</u>	<u>TYPE/USE</u>	<u>SQUARE FOOTAGE</u>	<u>STATUS</u>	<u>% USAGE</u>
Administration	Unoccupied	25,125	Unoccupied	-
Diagnostic	Unoccupied	23,190	Unoccupied	-
Evergreen	Unoccupied	17,516	Unoccupied	-
Redwood	Unoccupied	17,831	Unoccupied	-
Holly	Network and State Guardian Office	21,371	Occupied	100%
Maple	Unoccupied	5,933	Unoccupied	-
Pine	OIG Office	17,062	Occupied	100%
Recreation Hall	Recreation Unit	24,987	Occupied	100%
Locust	Living Unit	11,424	Occupied	100%
Elm	Unoccupied	11,285	Unoccupied	-
Cedar	Business Office	17,382	Occupied	100%
Hickory	Support/Storage	17,535	Occupied	100%
Linden	Unoccupied	18,297	Unoccupied	-
Powerhouse	Unoccupied	19,221	Unoccupied	-
Garage	Support	2,463	Occupied	100%
Environmental Services	Support/Storage	43,795	Occupied	100%
Cement Shop	Support/Storage	2,178	Occupied	100%
Carpenter/Print Shop	Support/Storage	4,449	Occupied	100%
Laundry	Support/Storage	14,831	Occupied	75%
Willow	Unoccupied	68,511	Unoccupied	-
Security	Unoccupied	10,940	Unoccupied	-
Lawn Shed	Support	2,005	Occupied	100%
Central Dietary/Stores	Support	31,062	Occupied	100%
Aspen	MOD Housing	3,638	Occupied	100%
Bus Garage	Support	1,301	Occupied	100%
Chlorinator House	Support	162	Occupied	100%
Alton Forensic Center	Living Unit	98,972	Occupied	100%

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COST PER YEAR/DAY PER RESIDENT (not examined)

The following schedule represents costs per resident based upon the Department of Human Services Management Cost System. This includes costs for depreciation and an allocation of costs incurred by the Department's Central Office and other State agencies.

	Fiscal Year		
	2007	2006	2005
Cost per year per resident	*	\$ 214,700	\$ 236,060
Cost per day per resident	*	\$ 588	\$ 647

* - The Department had not calculated this statistic by the close of fieldwork.

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	2007	2006	2005
Certified capacity of Center	125	125	125
Average number of residents	124	125	119
Average number of employees	261	264	256
Ratio of employees to residents	2.10 to 1	2.11 to 1	2.15 to 1

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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2007

REPORTED EMPLOYEE JOB INJURIES (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Number of reported employee injuries	<u>92</u>	<u>80</u>	<u>85</u>

FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
Total meals served	<u>136,875</u>	<u>137,970</u>	<u>134,685</u>
Total food costs	\$ 269,734	\$ 244,931	\$ 265,306
Total labor costs	<u>700,867</u>	<u>695,879</u>	<u>660,071</u>
Total costs	<u>\$ 970,601</u>	<u>\$ 940,810</u>	<u>\$ 925,377</u>
Average food costs/meal	\$ 1.97	\$ 1.78	\$ 1.97
Average labor costs/meal	<u>5.12</u>	<u>5.04</u>	<u>4.90</u>
Total average cost/meal	<u>\$ 7.09</u>	<u>\$ 6.82</u>	<u>\$ 6.87</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
ALTON MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2007
(not examined)

Alton Mental Health Center, a 125 bed, Joint Commission on Accreditation of Healthcare Organizations (JCAHO) accredited, state-operated psychiatric facility located in Alton, Illinois, has successfully served a general and forensic psychiatric population, both of which required a more restrictive level of inpatient treatment than can be provided in a community based setting. The leadership of Alton Mental Health Center has achieved a number of significant goals over the two year period ending June 30, 2007. Listed below are some of the major accomplishments the facility has realized:

1. The facility was surveyed and reaccredited in September 2007 by JCAHO.
2. The facility was surveyed October 2005 and July 2006 by the Centers for Medicare and Medicaid Services (CMS) of the U.S. Department of Health and Human Services. Compliance is being met and Medicare Part A & B billing is being maintained.
3. Two individuals were promoted into key positions a result of a transfer and resignation, including the SPSA – Director of Nursing and PSA – Business Administrator.
4. The facility housed 167 Hurricane Katrina refugees in the Willow Building for a period of four months beginning in September 2005.
5. The facility continued to participate in community-wide disaster/emergency preparedness activities.
6. The Violence Reduction Committee was re-named “Partners” and continues to provide education to both patients and staff regarding reduction of seclusion and restraint use, patient and staff injury reduction, and providing a culture that is entirely recovery based.
7. Comfort Rooms were created on each living unit to provide a space for patients to listen to music, read, or journal in a relaxing, quiet atmosphere.
8. Budgeted staffing levels have remained constant with 262.8 FTE’s and will increase to 266.8 due to approval to add two psychiatrist and two psychologist positions.
9. The facility has not had any sentinel event or risk management events occur which resulted in litigation this past year.
10. The on-site laundry operation was closed due to a deteriorating building condition and aging equipment. Laundry services are now provided through a contractual agreement with a commercial laundry.