

## **REPORT DIGEST**

### **DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES CLYDE L. CHOATE MENTAL HEALTH AND DEVELOPMENTAL CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995**

#### **SYNOPSIS**

- The Center's internal controls over State property continue to need improvement.
- The Center failed to follow prescribed Department policies and procedures in reporting and investigating allegations of recipient neglect and abuse.

{Expenditures and Activity Measures are summarized on the reverse page.}

## **FINDING, CONCLUSIONS, AND RECOMMENDATIONS**

### **INADEQUATE CONTROLS OVER STATE PROPERTY**

The Center's control procedures over state property continue to need improvement.

This finding was first reported in our 1991 audit. The deficiencies involve the failure of Center personnel to timely and accurately record transactions to the property control system, and to comply with Department procedures for tagging equipment. (Finding 1, page 7)

Center management attributed these deficiencies to the resignation of the property control clerk.

Center management accepted our recommendation to strengthen controls and said it is in the process of implementation.

### **DEFICIENCIES IN REPORTING AND INVESTIGATING ALLEGATIONS OF NEGLIGENCE AND ABUSE**

The Center failed to follow prescribed Department policies and procedures in reporting and investigating allegations of neglect and abuse.

During our review of 166 case files, the following weaknesses were noted:

- 85 cases reflected a failure to obtain written witness information reports on a timely basis;
- 30 cases reflected a failure to identify all persons present at the time of occurrence;
- 24 cases reflected a failure to document the dates and times that authorities were notified;
- 52 cases reflected inaccurate completion of other information on the OIG Incident Report Form;

Additionally, it was noted that the Center has failed to ensure that employees meet prescribed training requirements regarding the reporting and investigating of neglect and abuse allegations. (Finding 2, page 9)

Center management attributed these weaknesses to a lack of staff.

Center management accepted our recommendation to strengthen controls over neglect and abuse reporting and said it is in the process of implementation.

## **OTHER FINDINGS**

The remaining findings are less significant and are being given appropriate attention by the Center management. We will review its progress in implementing our recommendations in our next compliance audit.

## **AUDITORS' OPINION**

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. We did not audit the Center's financial statements of Locally Held Funds for the purpose of expressing an opinion on those financial statements. Department-wide financial statements will be presented in the report on the Central Office.

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WILLIAM G. HOLLAND, Auditor General

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## **SUMMARY OF AUDIT FINDINGS**

### Number of This Audit Prior Audit

Audit findings 41

Repeated audit findings 11

Prior recommendations implemented  
or not repeated 05

## **SPECIAL ASSISTANT AUDITORS**

Glass and Shuffett, Ltd. were our special assistant auditors for this audit.

**CLYDE L. CHOATE MENTAL HEALTH AND DEVELOPMENTAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1995**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Total Expenditures (All Funds)</b>	<b>\$24,691,072</b>	<b>\$23,661,563</b>	<b>\$22,328,004</b>
<u>OPERATIONS TOTAL</u>	\$24,645,890	\$23,601,517	\$22,293,004
% of <b>Total</b> Expenditures	99.82%	99.75%	99.84%
Personal Services	\$19,650,179	\$18,797,022	\$17,559,154
% of Operations Expenditures	79.73%	79.64%	78.76%
Average No. of Employees	588	601	625
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$2,117,968 8.59%	\$2,009,386 8.51%	\$1,887,385 8.47%
Contractual Services	\$1,318,051	\$1,227,759	\$1,327,859
% of Operations Expenditures	5.35%	5.20%	5.96%
All Other Operations Items	\$1,559,692	\$1,567,350	\$1,518,606
% of Operations Expenditures	6.33%	6.64%	6.81%
<u>GRANTS TOTAL</u>	\$45,182	\$60,046	\$35,000
% of <b>Total</b> Expenditures	.18%	.25%	0.16%
<b>●Cost of Property and Equipment</b>	<b>\$31,912,918</b>	<b>\$29,136,265</b>	<b>\$28,543,451</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Average Number of Residents</b>	375	404	433
<b>●Ratio of Employees to Residents</b>	1.57	1.49	1.44
<b>●Cost Per Year Per Resident</b>	\$87,891	\$78,867	\$66,800
<b>●National School Lunch Program Receipts</b>	\$0	\$10,676	\$33,794

<b>FACILITY DIRECTOR(S)</b>
During Audit Period: Shawn Jeffers (thru August 31, 1995) Currently: Thomas Richards, Acting Facility Director