

REPORT DIGEST

**DEPARTMENT OF MENTAL HEALTH AND
DEVELOPMENTAL DISABILITIES
ANN M. KILEY DEVELOPMENTAL CENTER
FINANCIAL AND COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1993**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INCIDENT/ABUSE REPORTING

Center personnel failed to report certain incidents and allegations involving residents to the Department's Inspector General as required by the Department's policy and procedures directive.

We examined the files of thirty residents which revealed seventy-four reportable incidents. Five of these were not reported as required. In all five of the incidents, Center personnel did not complete the appropriate Incident Report Form and report the incident to the Internal Security Officer. The Internal Security Officer reports incidents to the proper authorities as required.

We also reviewed 280 individual cases reported on the Incident Report Form and found deficiencies in completing the forms. Sixty-nine of the reports (24.6%) did not contain the date the report was mailed to the Office of the Inspector General. Thirty one (11/1%) of the reports indicated that the appropriate external agency to which the incidents was reportable was not notified in a timely manner. Forty eight (17.1%) were not reported to the facility director in a timely manner.

We recommended the Center personnel be made aware that incidents regarding residents be reported to the Internal Security Officer, who will report the incident to the proper authorities. We further recommended the agency review resident progress notes to determine proper reporting of incidents and that the reports filed contain the required documentation. (Finding 1, page 7)

Center officials responded that they accepted the recommendations and are in the process of implementation.

PROPERTY CONTROL

Center officials did not maintain a complete and accurate property control record system as required by property control rules.

Our review of the Center's records revealed deficiencies. Two automobiles transferred to the Center were not recorded in the property control records until over a year after the transfer. Three of forty items tested were not at the location noted on the property control records. Also, the cost of an asset recorded under a capital lease was recorded net of trade-in allowance, thus understating the value of the property.

We recommended Center management provide proper training for the Property Control Clerk, monitor fixed asset transfers with periodic inventories of sample property items that are prone to unauthorized location changes, and check the mathematical accuracy of all material property control transactions. (Finding 2, page 10)

Center officials responded that they accepted the recommendation and are in the process of implementation.

Mr. Leonard Beck, Chief Auditor for the Department of Mental Health and Developmental Disabilities, provided responses to our findings and recommendations.

AUDITORS' OPINION

We performed certain agreed upon procedures concerning Center Financial Statements for the Central Office auditors who will be presenting agency-wide Financial Statements in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:WLB

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 2 4

Repeat Findings 1 2

Recommendations Implemented or

Not Repeated 3 15

SPECIAL ASSISTANT AUDITORS

Wolf & Company were our Special Assistant Auditors for this audit.

ANN M. KILEY DEVELOPMENTAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
● Total Expenditures (All Funds)	\$23,472,265	\$23,646,572	\$23,629,355
<u>Operations Total</u> % of Total Expenditures	\$23,466,409 99.98%	\$23,636,433 99.96%	\$23,615,421 99.94%
Personal Services % of Operations Expenditures Average No. of Employees	\$18,031,967 76.8% 710	\$17,891,945 75.7% 682	\$17,852,609 75.6% 720
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$2,029,643 8.7%	\$2,011,618 8.5%	\$2,053,919 8.7%
Contractual Services % of Operations Expenditures	\$2,092,178 8.9%	\$2,113,875 8.9%	\$1,879,572 8.0%
All Other Operations Items % of Operations Expenditures	\$1,312,621 5.6%	\$1,618,995 6.9%	\$1,829,321 7.7%
<u>Grants Total</u> % of Total Expenditures	\$5,856 0.02%	\$10,139 0.04%	\$13,934 0.06%
● Cost of Property and Equipment	\$1,168,487	\$1,145,189	\$1,192,873

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Average Number of Residents	450	470	474
●Ratio of Employees to Residents	1.6 to 1	1.5 to 1	1.5 to 1
●Cost Per Year Per Resident	\$52,161	\$50,311	\$49,851
● National School Lunch Program	\$12,842	\$14,980	\$16,284

AGENCY DIRECTOR(S)
During Audit Period: Dale Awick Currently: Dale Awick