

**REPORT DIGEST**

**GUARDIANSHIP AND ADVOCACY COMMISSION  
FINANCIAL AND COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1993**

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

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

### **INTRODUCTION**

The Guardianship and Advocacy Commission was established to protect the legal rights of adults (including senior citizens) with mental illness, developmental disabilities, or physical handicaps. The Commission serves as guardian of last resort for adults who are unable to make decisions concerning their own welfare, care or estate. At June 30, 1993, the Commission was responsible for 6,826 adult wards.

### **WARD QUARTERLY VISITS DIFFICULT**

Although guardianship caseloads remained high, workers in the Commission's Office of State Guardian were able to visit most wards four times per year, as required by statute. Of the files we examined, 93 percent of the wards had been visited quarterly. The Commission appeared to be making progress in this area; in our prior audit, our testing indicated that only 87 percent of the wards had been visited quarterly. Caseworkers should visit all wards quarterly to review existing living conditions and to make sure each ward's basic needs are being met. (Finding 2, page 9)

The Commission accepted our recommendation to take whatever steps are necessary to insure that all wards are visited quarterly. According to the response, management intends to review the dynamics between its Chicago general office and neighboring regions, identify and correct any procedural weaknesses, and train staff to eliminate future problems. Commission management expects to see consistently high visit compliance in the future, but believes this long-standing problem could be alleviated by reducing worker caseloads to more manageable levels.

### **PROPERTY CONTROL**

Instances of noncompliance were found in the area of property control, as illustrated by the following examples:

- Three older vehicles acquired during Fiscal Year 1992 were not added to the Commission's property listing until Fall 1993.
- There was an unexplained difference of \$1,928 between fixed asset records of the Commission and the State Comptroller.
- Out of 25 items tested, two items did not have identifying tag numbers, one item was tagged with the wrong identifying number, and five items were not located in the offices listed.

According to management, property control was weakened when budgetary cuts caused a relocation of seven regional offices into rent-free space and a layoff of two property clerks. (Finding 3, page 10)

We recommended the Commission place higher priority on the administrative duties of the Springfield general office to reestablish accountability for fixed assets, as required by Statute.

Commission management accepted our recommendation and stated that property control duties will be assumed by other staff and adequate property records will be maintained.

**INTERNAL AUDIT FUNCTION**

The internal auditor devoted most of his time to operational duties, rather than the audit function. For portions of the audit period, the internal auditor also: (a) served as director of management information systems, (b) served as fiscal officer, and (c) performed some property control duties. Because of the internal auditor's additional duties, no internal audits of substance were performed during the past two years.

The Fiscal Control and Internal Auditing Act requires chief internal auditors to be free of all operational duties. The Act also requires formal, written audit reports for the agency's obligation, expenditure, receipt, and use of public funds and for funds held in trust. Failure to identify and correct areas of noncompliance could reduce the effectiveness of Commission operations. (Finding 1, page 7)

**OTHER**

There are no additional findings presented in our audit report. We will review the Commission's progress towards implementing our recommendations during the next audit. Mr. John Holmes, Internal Auditor, provided the Commission's responses.

**AUDITORS' OPINION**

Our auditors state that the Commission's June 30, 1993 financial statements for its Ward Trust Funds are fairly presented, except for the exclusion of non-cash assets, the value of which is not known.

\_\_\_\_\_ WILLIAM G. HOLLAND, Auditor General

WGH:JHL:jr

**SUMMARY OF AUDIT FINDINGS**

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	3	2
Repeated audit findings	1	1
Prior recommendations implemented or not repeated	1	1

**SPECIAL ASSISTANT AUDITORS**

Parker & Meltzer were our special assistant auditors for this engagement.

**GUARDIANSHIP AND ADVOCACY COMMISSION**  
**FINANCIAL AND COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1993**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>•Total Expenditures (All Appropriated Funds)</b>	<b>\$4,455,796</b>	<b>\$4,761,999</b>	<b>\$5,089,489</b>
<u>OPERATIONS TOTAL</u> % of <b>Total</b> Expenditures	\$4,455,796 100%	\$4,761,999 100%	\$5,089,489 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$3,356,244 75% 109	\$3,468,520 73% 129	\$2,574,173 51% 137
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$511,053 12%	\$456,330 10%	\$303,805 6%
Contractual Services % of Operations Expenditures	\$170,068 4%	\$344,377 7%	\$306,662 6%
Travel % of Operations Expenditures	\$119,642 3%	\$133,732 3%	\$87,812 2%
Telecommunications % of Operations Expenditures	\$199,090 4%	\$214,947 4%	\$111,173 2%
All Other Operations Items % of Operations Expenditures	\$99,699 2%	\$144,093 3%	\$1,705,864 33%
<b>•Ward Trust Fund Activity</b> Additions on Behalf of Wards Expenditures and Other Deductions on Behalf of Wards Net Increase (Decrease) in Ward Funds	\$3,422,331 <u>3,911,939</u> \$ (489,608)	\$3,794,695 <u>3,311,604</u> \$ 483,091	\$3,816,785 <u>3,407,230</u> \$ 409,555
<b>•Cost of Property and Equipment</b>	<b>\$703,413</b>	<b>\$608,989</b>	<b>\$645,593</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>•Office of State Guardian</b> - No. of Wards at June 30 - Ave. Caseload per Worker - No. of Estates at June 30 - Ave. No. of Estates per Worker	6,826 147 517 46	6,536 140 520 43	6,028 144 402 37
<b>•Legal Advocacy Service</b> - No. of Client Cases Handled	681	2,062	1,473
<b>•Human Rights Authority</b> - No. of Cases Investigated	376	433	327

<b>AGENCY DIRECTOR(S)</b>
During Audit Period: Gary E. Miller, Director Currently: Gary E. Miller, Director

