

## **REPORT DIGEST**

### **LEGISLATIVE RESEARCH UNIT COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1993**

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

There were no material findings of noncompliance disclosed by our audit tests. We commend the Research Unit for its efforts in maintaining an effective system of internal control.

## **AUDITOR'S OPINION**

We conducted a compliance audit of the Legislative Research Unit as required by the Illinois State Auditing Act. The Unit had no locally held federal or State trust funds. Consequently, there were no financial statements requiring a financial audit leading to an opinion.

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WILLIAM G. HOLLAND, Auditor General  
WGH:KMC:pp

## **SUMMARY OF AUDIT FINDINGS**

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit Findings	01
Repeated audit finding	01
Prior recommendations implemented or not repeated	12

## **SPECIAL ASSISTANT AUDITORS**

Jones, Lopinski & Poch were our special assistant auditors for this audit.

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

**LEGISLATIVE RESEARCH UNIT**  
**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 Funds)</b>	<b>\$1,262,613</b>	<b>\$1,371,820</b>	<b>\$1,418,153</b>
<u>OPERATIONS TOTAL</u>	\$1,262,613	\$1,371,820	\$1,418,153
% of <b>Total</b> Expenditures	100%	100%	100%
Personal Services	\$683,139	\$760,924	\$795,201
% of Operations Expenditures	54%	55%	56%
Average No. of Employees	22	23	26
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$114,941 9%	\$98,814 7%	\$90,550 6%
Contractual Services	\$29,900	\$73,463	\$64,180
% of Operations Expenditures	2%	5%	5%
Internship Programs	\$323,953	\$331,992	\$318,444
% of Operations Expenditures	26%	24%	22%
New Member General Assembly Conference	\$44,715	\$0	\$17,137
% of Operations Expenditures	4%	0%	1%
All Other Operations Items	\$65,965	\$106,627	\$132,641
% of Operations Expenditures	5%	8%	9%
<u>GRANTS TOTAL</u>	\$0	\$0	\$0
% of <b>Total</b> Expenditures	0%	0%	0%
<b>●Cost of Property and Equipment</b>	<b>\$398,028</b>	<b>\$390,449</b>	<b>\$377,113</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>●Memorandums, Letters, Publications</b>	716	803	799

<b>EXECUTIVE DIRECTOR(S)</b>
During Audit Period: Mr. Patrick D. O'Grady Currently: Mr. Patrick D. O'Grady