

**REPORT DIGEST**

**HEALTH CARE COST CONTAINMENT COUNCIL  
FINANCIAL AND COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1992**

## **INEFFICIENT PROCESSING OF VOUCHERS THROUGH STATE PROCUREMENT**

The Council inefficiently processed 338 vouchers of less than \$50, totalling \$8,027, through the State's procurement system. These vouchers ranged in amounts from 52¢ to \$49.95.

Our audit testing disclosed 14 of 65 (22%) contractual service vouchers were valued at less than \$50. Other procedures found 324 additional vouchers that were processed for less than \$50.

There were 200 vouchers processed for \$25 or less. The State Finance Act permits an agency to establish a petty cash fund for nominal expenditures which cannot be administered economically and efficiently through customary procurement practices. (Finding 1, page 9)

Council officials agreed with our recommendation to establish and maintain a petty cash fund for payment of small disbursements.

## **OTHER FINDINGS**

The remaining findings are less significant and are being given appropriate attention by the Council. We will review the Council's progress towards implementing our recommendations during the next audit.

Mr. John R. Noak, Executive Director, provided the Council's responses to our recommendations.

## **AUDITOR'S OPINION**

Our auditors state the June 30, 1992 and 1991 financial statements of the Special Studies Fund of the Illinois Health Care Cost Containment Council are fairly presented.

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WILLIAM G. HOLLAND, Auditor General

WGH:ROQ

## **SUMMARY OF AUDIT FINDINGS**

Number of This Audit Prior Audit

Audit findings 83

Repeat audit findings 20

Prior recommendations implemented  
or not repeated 17

## **AUDITORS ASSIGNED**

This audit was performed by staff of the Office of the Auditor General.

