

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES ELGIN MENTAL HEALTH CENTER FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995

SYNOPSIS

●In some instances, the Center did not follow Department policies and procedures for reporting allegations of abuse and neglect. In 51 of 273 cases examined, the Center did not obtain witness reports in a timely manner. In 11 cases, the Center did not file incident reports with the Office of the Inspector General and the Department of Public Health.

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

FILING OF INCIDENT REPORTS

The Center, in certain instances, did not follow prescribed Department policies and procedures in reporting allegations of resident abuse and neglect. Our review of 273 case files showed the following:

- Failure to obtain witness reports on a timely basis.

51 case files had one or more instances where written witness information reports were not obtained before the end of the employee's shift as required. In some cases, witness statements were obtained more than three months after the allegation was made.

- Failure to file incident reports on a timely basis.

In eleven cases, incident reports were not filed with the Illinois Department of Public Health and the Office of the Inspector General as required.

Lack of compliance with procedures for reporting allegations of abuse and neglect could lead to abuse going undetected. (Finding 1, page 11)

Center management accepted the recommendation but noted the failure to meet the timeframes was the result of seemingly conflicting verbal directives from Inspector General personnel and the mistaken assumption that it was not necessary to fax reports to the Department of Public Health on weekends when it was known that no one was available to receive such reports.

There are no additional findings presented in our audit report. We will review the Center's progress towards implementation of our recommendations during the next audit. Mr. Leonard Beck, the Department's Chief Internal Auditor, provided the response to our recommendation.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. Our auditors state that the Center's financial statements for its locally-held Commissary Fund are fairly presented at June 30, 1995.

In addition, our auditors performed certain agreed-upon procedures with respect to the accounting records of the Center to assist in our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:JAW:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	1	2
Repeated audit findings	0	1
Prior recommendations implemented or not repeated	2	1

SPECIAL ASSISTANT AUDITORS

Wolf & Company LLP were our special assistant auditors for this audit.

ELGIN MENTAL HEALTH CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$51,323,429	\$49,496,353	\$47,389,913
<u>OPERATIONS TOTAL</u>	\$51,323,429	\$49,496,353	\$47,389,913
% of Total Expenditures	100%	100%	100%
Personal Services	\$41,541,240	\$39,490,462	\$37,779,427
% of Operations Expenditures	80.9%	79.8%	79.7%
Average No. of Employees	1,161	1,157	1,161
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$4,508,539 8.8%	\$4,254,748 8.6%	\$4,064,510 8.6%
Contractual Services	\$3,178,822	\$3,625,104	\$3,274,938
% of Operations Expenditures	6.2%	7.3%	6.9%
Commodities	\$1,528,043	\$1,516,786	\$1,676,959
% of Operations Expenditures	3.0%	3.1%	3.5%
All Other Operations Items	\$566,785	\$609,253	\$594,079
% of Operations Expenditures	1.1%	1.2%	1.3%
<u>GRANTS TOTAL</u>	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$62,150,099	\$59,497,542	\$60,066,475

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Average Number of Residents	671	665	693
●Ratio of Employees to Residents	1.73	1.74	1.68
●Cost Per Year Per Resident	\$95,600	\$92,282	\$84,569

FACILITY DIRECTOR(S)
During Audit Period: Mr. Angelo Campagna, Facility Director Currently: Ms. Nancy Staples, Facility Director