

**REPORT DIGEST**

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

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

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

### **NEED TO IMPROVE CONTROL OVER PETTY CASH FUND**

The Jacksonville Developmental Center (Center) failed to maintain adequate control over the Residents' Trust Fund's petty cash fund, which is authorized for a balance of up to \$2,000.

A shortage of \$156 was found while counting the petty cash. Other deficiencies noted in controls were: the petty cash box was not always locked, there was unlimited access to the room in which the petty cash was kept, and the daily reconciliation of the fund was not documented. Also, any petty cash shortages or overages were not reported to the fiscal management administrator.

Center officials were notified of the shortage and they requested the internal auditor investigate and recommend measures to increase controls over the petty cash fund. We recommended the Center continue to follow the procedures to correct the deficiencies as outlined in the internal auditor's report. (Finding 1, page 6)

### **AUDITORS' OPINION**

Audit procedures concerning Center financial statements were conducted by the Central Office auditors and will be presented in that report.

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WILLIAM G. HOLLAND, Auditor General

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### **SUMMARY OF AUDIT FINDINGS**

Number of This Audit Prior Audit

Audit Findings 10

Repeated Recommendations 00

Recommendations Not Repeated or  
Implemented 02

### **SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors for this audit were Gray Hunter Stenn.

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<b>EXPENDITURE STATISTICS</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Total Expenditures (All Funds)</b>	<b>\$19,335,624</b>	<b>\$18,563,883</b>	<b>\$17,406,298</b>
<u>Operations Total</u>	\$19,335,624	\$18,563,883	\$17,406,298
% of Total Expenditures	100%	100%	100%
Personal Services	\$15,027,426	\$14,444,006	\$13,337,620
% of Operations Expenditures	77.7%	77.8%	76.63%
Average No. of Employees	526	535	536
Other Payroll Costs (FICA, Retirement)	\$1,640,431	\$1,556,901	\$1,448,896
% of Operations Expenditures	8.5%	8.4%	8.32%
Contractual Services	\$923,261	\$799,168	\$899,414
% of Operations Expenditures	4.8%	4.3%	5.17%
All Other Items	\$1,744,506	\$1,763,808	\$1,720,368
% of Operations Expenditures	9.0%	9.5%	9.88%
<u>Grants Total</u>	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
<b>●Cost of Property and Equipment</b>	<b>\$30,296,869</b>	<b>\$28,749,701</b>	<b>\$28,502,224</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Average Number of Residents</b>	305	312	322
<b>●Ratio of Employees to Residents</b>	1.72 to 1	1.71 to 1	1.66 to 1
<b>●Cost Per Year Per Resident</b>	\$79,999	\$74,981	\$68,361
<b>●National School Lunch Program Receipts</b>	\$0	\$0	\$0

<b>FACILITY DIRECTOR(S)</b>
During Audit Period: Michael A. Hurt Currently: Michael A. Hurt