
REPORT DIGEST

SHAPIRO DEVELOPMENTAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended:
June 30, 2009

Summary of Findings:

Total this report: 1

Total last report: 1

Repeated from last report: 0

Release Date:
June 29, 2010



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- The Center did not maintain sufficient controls over the recording of State property.

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

SHAPIRO DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009

EXPENDITURE STATISTICS	FY 2009	FY 2008	FY 2007
Total Expenditures (All Appropriated Funds).....	\$76,086,285	\$73,949,445	\$67,792,703
OPERATIONS TOTAL.....	\$76,086,285	\$73,949,445	\$67,792,703
% of Total Expenditures.....	100%	100%	100%
Personal Services	\$53,523,682	\$53,462,532	\$50,920,581
% of Operations Expenditures.....	70%	72%	75%
Average No. of Employees.....	1,060	1,119	1,164
Average Salary Per Employee.....	\$50,494	\$47,777	\$43,746
Other Payroll Costs (FICA, Retirement).....	\$14,822,827	\$12,475,981	\$9,369,046
% of Operations Expenditures.....	19%	17%	14%
Commodities	\$2,872,841	\$3,044,547	\$2,952,960
% of Operations Expenditures.....	4%	4%	4%
Contractual Services	\$4,344,439	\$4,404,666	\$4,057,434
% of Operations Expenditures.....	6%	6%	6%
All Other Items	\$522,496	\$561,719	\$492,682
% of All Other Items	1%	1%	1%
Cost of Property and Equipment.....	\$83,909,125	\$83,638,956	\$83,452,739

SELECTED ACTIVITY MEASURES (Not Examined)	FY 2009	FY 2008	FY 2007
Average Number of Residents.....	539	587	604
Ratio of Employees to Residents	1.97/1	1.91/1	1.93/1
Paid Overtime Hours & Earned Compensatory Hours	217,033	203,557	143,327
Value of Paid Overtime Hours & Earned Compensatory Hours	\$5,557,185	\$5,039,318	\$3,390,154
Cost Per Year Per Resident	*	\$175,844	\$155,576
* The Department had not calculated this statistic at the close of fieldwork.			

FACILITY DIRECTOR
During Engagement Period: Mr. Ira Collins Currently: Mr. Ira Collins

INTRODUCTION

The Illinois Department of Human Services (DHS) - Shapiro Developmental Center (Center) is located at 100 East Jeffrey Street, Kankakee, Illinois. The Center was established in the late 1800's as a mental health center but has served individuals with developmental disabilities since May 10, 1974.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INADEQUATE CONTROLS OVER STATE PROPERTY

The Center did not maintain sufficient controls over the recording of State property. We noted the Center did not properly code the transfer-in of vehicles, could not provide equipment transfer request forms, did not record all property at proper cost, did not timely record purchases on the Center's property records, and included obsolete items on their property records. (Finding 1, pages 10-11)

We recommended the Center strengthen controls over the recording and reporting of State property by ensuring all property is recorded accurately on the property control records and applicable supporting documentation is completed and maintained for all property transactions.

Center officials agreed with the finding and stated the Center will strengthen its property control process for recording and reporting of State property.

**Insufficient controls over
State property**

Center agrees with auditors

AUDITORS' OPINION

We conducted a limited scope compliance examination of the Center as required by the Illinois State Auditing Act. Financial statements for the entire Department of Human Services will be presented in the Department's audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:JSC:pp

AUDITORS ASSIGNED

This examination was performed by the Office of the Auditor General's staff.