

## **REPORT DIGEST**

### **STATE BOARD OF ELECTIONS COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1993**

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

We conducted a compliance audit of the Board as required by the Illinois State Auditing Act. Our report contains four findings on procedural deficiencies relating to property records, accounts receivable, cash receipts, and reconciliations of Board records to those of the State Comptroller. The Board has accepted our recommendations to correct these deficiencies. Board responses were provided by Dr. Ronald D. Michaelson, the Board's Executive Director.

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WILLIAM G. HOLLAND, Auditor General

WGH:KMM:pp

## **SUMMARY OF AUDIT FINDINGS**

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit findings	43
Repeated audit findings	12
Recommendations implemented or not repeated	24

## **SPECIAL ASSISTANT AUDITORS**

Kula, Cowan & Winberg, P.C., were our special assistant auditors for this audit.

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

**STATE BOARD OF ELECTIONS**  
**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>\$4,526,750</b>	<b>\$4,864,311</b>	<b>\$5,645,937</b>
Personal Services	\$2,128,630	\$2,416,709	\$2,437,348
% of Expenditures	47%	50%	43%
Average No. of Employees	60	71	74
Other Payroll Costs (FICA, Retirement)			
% of Expenditures	\$319,632 7%	\$323,099 6%	\$278,417 5%
Contractual Services	\$524,474	\$634,145	\$616,540
% of Expenditures	12%	13%	11%
All Other Operations Items	\$181,858	\$259,376	\$296,613
% of Expenditures	4%	6%	5%
<b><u>GRANTS</u></b>			
% of Expenditures	\$1,372,156 30%	\$1,230,982 25%	\$2,017,019 36%
<b>●Cost of Property and Equipment</b>	<b>\$548,609</b>	<b>\$516,414</b>	<b>\$537,029</b>

**BOARD DIRECTOR(S)**

During Audit Period: Dr. Ronald D. Michaelson  
Currently: Dr. Ronald Michaelson