

REPORT DIGEST

ILLINOIS HIGH SCHOOL ASSOCIATION LIMITED SCOPE COMPLIANCE AUDIT FOR THE YEARS ENDED JUNE 30, 1995 AND 1994

INTRODUCTION

We performed a limited scope compliance audit of the Illinois High School Association for the years ended June 30, 1995 and 1994. The Association's financial statements were audited by Clifton, Gunderson & Co. for 1995 and by KPMG Peat Marwick for 1994.

There were no material findings of noncompliance disclosed during our audit tests. The Association is commended for its efforts in implementing the prior audit recommendation and resolving compliance issues.

AUDITORS' OPINION ON FINANCIAL STATEMENTS

The auditors expressed an unqualified opinion on the June 30, 1995 and 1994 financial statements of the Illinois High School Association.

WILLIAM G. HOLLAND, Auditor General

WGH:KSS:pp

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

SUMMARY OF AUDIT FINDINGS

	<u>This Report</u>	<u>Prior Report</u>
Number of audit findings	0	0
Repeated audit findings	0	0
Prior findings not repeated	0	1

AUDITORS ASSIGNED TO THE PROJECT

The limited scope compliance audit was performed by the Auditor General's staff.

ILLINOIS HIGH SCHOOL ASSOCIATION
LIMITED SCOPE COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

	FY 1995	FY 1994	FY 1993
●Total Revenues (All Funds)	\$4,641,818	\$3,939,108	\$3,449,427
●Total Expenses (All Funds)	4,592,109	3,801,051	3,240,481
Athletic officials	370,578	227,580	200,176
Athletic tournaments:			
Boys	617,396	456,397	361,672
Girls	326,555	208,873	177,831
Contests	89,239	75,619	59,207
Other	664,404	722,341	540,661
Administrative expenses	2,523,937	2,110,241	1,900,934

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Basketball Tournament Revenues			
Boys Class A	\$654,851	\$602,106	\$559,061
Boys Class AA	724,708	592,682	623,850
Girls Class A and AA combined	319,211	324,735	285,833
●Basketball Tournament Expenditures			
Boys Class A	52,768	115,834*	109,352
Boys Class AA	50,452	119,782*	125,568
Girls Class A and AA combined	117,088	64,990	60,996

*Includes bonus distributions to participating schools of \$63,769 for Class A and \$67,382 for Class AA. For FY 95, the boys' basketball bonus plan was discontinued and funds which in prior years had been distributed through this plan to schools participating in basketball were distributed to schools participating in other sports through increased travel expense allowances.

AGENCY DIRECTOR(S)
During Audit Period: H. David Fry Currently: H. David Fry