

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

CHICAGO READ MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
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CENTER OFFICIALS

| | |
|--|------------------------|
| Network Executive Director | Mr. Dan Wasmer |
| Acting Hospital Administrator (07/01/2009 - Current) | Mr. Robert Petkofski |
| Hospital Administrator (12/1/1997 - 06/30/2009) | Ms. Elaine Novak, M.S. |
| Medical Director (06/23/08 – Current) | Dr. Dheeraj Raina |
| Medical Director (01/01/2005 – 6/15/2007) | Dr. Richard Malis |
| Business Office Administrator (08/16/2009 – Current) | Mr. Wendell Westbrook |
| Business Office Administrator (08/02/1984 – 10/21/2009) | Mr. Peter Cruz |

The Center is located at:

4200 North Oak Park Avenue
Chicago, IL 60634



Chicago-Read Mental Health Center
4200 N. Oak Park Avenue
Chicago, IL 60634

April 19, 2010

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

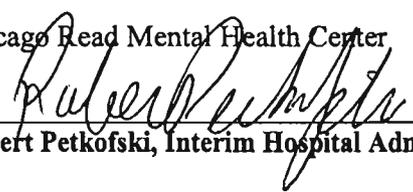
Ladies and Gentleman:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Center. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two years ended June 30, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, the Center has materially complied with the assertions below.

- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the Center have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours very truly,

Chicago Read Mental Health Center


Robert Petkofski, Interim Hospital Administrator


Amy Toombs, Interim Business Office Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
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COMPLIANCE REPORT

SUMMARY

The limited State compliance testing performed in this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having compliance testing performed and does not contain scope limitations or disclaimers, but contains a qualification for compliance and internal control.

SUMMARY OF FINDINGS

| <u>Number of</u> | <u>This Report</u> | <u>Prior Report</u> |
|--|--------------------|---------------------|
| Findings | 4 | 2 |
| Repeated findings | 1 | 1 |
| Prior recommendations implemented or not repeated | 1 | 1 |

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

CURRENT FINDINGS

| Item No. | Page | Description | Finding Type |
|----------|------|--|--|
| 09-1 | 9 | Inadequate control over locally held funds | Material Noncompliance, Material Weakness |
| 09-2 | 13 | Inadequate controls over accounts receivable | Noncompliance, Significant Deficiency |
| 09-3 | 15 | Voucher processing weaknesses | Noncompliance, Significant Deficiency |
| 09-4 | 16 | Inadequate controls over timekeeping | Noncompliance, Significant Deficiency |

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
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PRIOR FINDINGS NOT REPEATED

| Item No. | Page | Description |
|----------|------|--|
| A | 18 | Statutory mandate for patient communication not followed |

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on April 8, 2010. Attending were:

Department of Human Services

Elaine Novak, Director of Hospital Operations
Tom Monahan, Hospital Operations
Albert Okwuegbunam, DHS Audit Liaison
Anna Moore, DHS Audit Liaison

Chicago Read Mental Health Center

Robert Petkofski, Acting Hospital Administrator
Amy Toombs, Public Service Administrator
Ellen Otomo, Quality Manager

Office of the Auditor General

Thomas L. Kizziah, Audit Manager
Jose G. Roa, Audit Supervisor

Responses to the recommendations were provided by Michelle R.B. Saddler, Secretary, per correspondence dated April 19, 2010.



OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have performed a limited scope compliance examination of the State of Illinois Department of Human Services – Chicago Read Mental Health Center’s (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2009. The management of the State of Illinois Department of Human Services - Chicago Read Mental Health Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services - Chicago Read Mental Health Center compliance based on our examination.

- A. The State of Illinois Department of Human Services - Chicago Read Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Human Services - Chicago Read Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Human Services - Chicago Read Mental Health Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the of the State of Illinois Department of Human Services - Chicago Read Mental Health Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Human Services - Chicago Read Mental Health Center on behalf of the State or held in trust by the State of Illinois Department of Human Services - Chicago Read Mental Health Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 17 – Revenues, Refunds and Receivables
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance With Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Service – Central Office compliance report.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Human Services - Chicago Read Mental Health Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Human Services - Chicago Read Mental Health Center's compliance with specified requirements.

As described in finding 09-1 in the accompanying Schedule of Findings, the State of Illinois Department of Human Services - Chicago Read Mental Health Center did not comply with requirements regarding recording and reporting of locally held funds activity. Compliance with such requirements is necessary, in our opinion, for the State of Illinois Department of Human Services - Chicago Read Mental Health Center to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph the State of Illinois Department of Human Services - Chicago Read Mental Health Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed other instances of noncompliance, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as Finding Code No. 09-2, 09-3, and 09-4.

Internal Control

The management of the State of Illinois Department of Human Services - Chicago Read Mental Health Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services - Chicago Read Mental Health Center's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide* issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Human Services - Chicago Read Mental Health Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Human Services - Chicago Read Mental Health Center internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies. We consider the deficiencies in internal control over compliance as described in the accompanying Schedule of Findings as finding 09-1 to be a material weakness.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in findings 09-2, 09-3, and 09-4 in the accompanying Schedule of Findings to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter to your office.

The State of Illinois Department of Human Services - Chicago Read Mental Health Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Human Services –

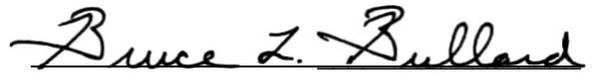
Chicago Read Mental Health Center's responses and, accordingly, we express no opinion on them.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, to the 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2007 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Center and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

April 19, 2010

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-1. **FINDING** (Inadequate control over locally held funds)

The Chicago Read Mental Health Center (Center) did not maintain adequate control over locally held funds.

- The Center did not prepare accurate quarterly “Reports of Receipts and Disbursements” (Form C-17) for Locally Held Funds for 6 of 8 (75%) quarters. We noted the following:

The Resident Trust Fund Fiscal Year 2009 receipts were understated by \$6,203 and disbursements were understated by \$11,613.

The Other Special Trusts Fund Fiscal Year 2008 receipts were understated by \$18,403; disbursements were understated by \$18,401; and cash on hand and in banks was overstated by \$97. The Fiscal Year 2009 receipts were understated by \$296 and cash on hand and in banks was understated by \$100.

The Living Skills Fund Fiscal Year 2008 receipts and disbursements were understated by \$11,679; and cash on hand and in banks was understated by \$250. The Fiscal Year 2009 disbursements were understated by \$57, and cash on hand and in banks was understated by \$250.

The Patient Travel Trust Fund Fiscal Year 2009 disbursements were understated by \$605.

- The Center did not record some locally held fund transactions timely, and did not record some transactions at all: (1) The Center did not record eight transactions totaling \$56,499. (2) The Center did not record five transactions timely, totaling, \$1,840.

The Office of the Comptroller, Statewide Accounting Management System (SAMS), Procedure 33.13.20, requires all State agencies to submit an accurate “Report of Receipts and Disbursements” on a quarterly basis for each locally held fund it maintains. State agencies are required to report all monies deposited and disbursed from local bank accounts in the quarter in which the transactions occurred.

- The Center did not reconcile locally held fund bank account balances to fund balances summarized in the fund accounting system to ensure the accurate quarterly reporting of locally held funds.

STATE OF ILLINOIS
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CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

- The Center did not segregate duties of reconciling cash on hand. During the examination period, no person other than the authorized custodian of locally held funds performed reconciliations of cash on hand for all four funds.
- During a surprise cash count, the cash on hand did not reconcile back to the fully authorized amounts. (1) The Resident Trust Fund reconciled to \$10 less than the fully authorized amount of \$1,000. (2) The Patient Travel Trust Fund reconciled to \$8 more than the fully authorized amount of \$1,000. And, (3) the Living Skills Fund reconciled to \$14 less than the fully authorized amount of \$250. In addition, (4) we noted that cash on hand for the Other Special Trusts Fund did reconcile back to the fully authorized amount of \$100. However, no disbursements had been made from the cash balance since 1998, which was the year that the most recently documented cash reconciliation was performed. We also noted that cash on hand for the Other Special Trusts Fund was recorded in the fund accounting system as \$200 throughout the examination period instead of the correct amount of \$100.
- During our examination we noted that the Trust Fund Custodian regularly commingled cash between local fund cash boxes when making disbursements and would forget to replace commingled cash into the correct box. These errors would go uncorrected until the Custodian performed the cash reconciliations.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires State agencies to establish and maintain a system or systems of internal and administrative controls. These controls would include the reconciliation of locally held fund bank accounts to accounting information system fund balances to ensure the accurate recording and reporting of locally held fund activity. These controls would include periodic independent counts of locally held cash on hand, by personnel other than the authorized custodian of locally held funds. In addition, these controls would preclude the commingling of cash among various locally held fund cash boxes.

- During observation of the Trust Fund office, we noted thirty-three United States, Department of Treasury, Social Security Administration checks received on behalf of residents had accumulated in a cash box in the Trust Fund vault. One of the thirty-three checks was opened, amounting to \$21,351, and was dated November 1, 2006. The checks should have been delivered to patients or returned to the Social Security Administration.

STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

According to the Chicago Read Mental Health Center's Procedure for Handling Checks (PC-BUS-01-80-40.00), the Trust Fund Staff must coordinate pick up of Social Security checks with payee's unit from the Trust Fund Office if the patient is still a resident of the Center. If the social security check is for a patient that is no longer a resident at the Center, the Trust Fund Staff must coordinate delivery to former patient. If no disposition is determined after 30 days, the check should be mailed to the Social Security Administration.

- 16 of 33 (48%) receipts tested, totaling \$10,899, were deposited between 1 and 11 days late. In addition, the Center did not maintain a receipt date for one of the 33 receipts tested, totaling \$5,150; therefore, it could not be determined if the receipt was deposited timely.

The Public Funds Deposit Act (30 ILCS 225/1), states that any custodian of public funds may deposit such funds in a savings and loan association, savings bank, or State or national bank. When such deposits become collected funds and are not needed for immediate disbursement they shall be invested within 2 working days at prevailing rates or better.

Center management stated that the issues noted were caused by staff turnover, vacancy in the Business Administrator position, lack of oversight of the Trust Fund Office, inadequate training of Trust Fund and Business Office staff, and inadequate delegation of respective duties over locally held funds.

Inadequate internal controls and inaccurate reporting over locally held funds can result in insufficient accountability over the State's resources. Failure to deposit locally held fund receipts timely results in noncompliance with the Public Funds Deposit Act, and could result in inaccurate quarterly reporting. Failure to properly administer a patient's Social Security Administration check could result in lost funds to patients. (Finding Code No. 09-1)

RECOMMENDATION

We recommend the Center follow SAMS Procedures and implement the necessary internal controls to ensure the proper accountability, recording, and reporting of locally held funds. In addition, we recommend the Center adhere to the Public Funds Deposit Act and deposit locally held fund receipts within two working days. Further, we recommend the Center follow its procedures and deliver Social Security checks to residents or return them to the Social Security Administration within 30 days.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

CENTER RESPONSE

Agree. The Center will develop a process to provide the Business Office Administration oversight and leadership. The entire Business Office and Trust fund areas were reorganized. Records were also reorganized and updated. SAMS procedures and policies will be reviewed to ensure that all Trust Fund policies and procedures are accurate and compliant. The Center has also developed a process to retrain Trust Fund Staff and Business Office Staff on all policies, procedures, and duties. The Center will ensure that Social Security Checks received at the Center are delivered to residents or returned within 30 days to the Social Security Administration if resident has been discharged from the Center. Internal controls and reconciliation reviews will be developed for all locally held funds to track timeliness and accuracy.

STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-2. **FINDING** (Inadequate controls over accounts receivable)

The Chicago Read Mental Health Center (Center) did not maintain adequate controls over its accounts receivable.

During our testing, we noted the following:

- The Center did not send a “Notice of Determination,” (Form IL 462-0612) to the recipient within 30 days of the recipient’s admission for 3 of 25 (12%) accounts receivable files tested. The notices were sent 6 to 9 days late.
- The Center did not report 6 of 25 (24%) accounts receivable tested, totaling \$34,656, as problem accounts to DHS Central Office in a timely manner for outstanding receivables greater than 180 days. Receivables were reported between 23 and 463 days late.

The Department of Human Services Administrative Directive (02.08.01.040) requires a “Notice of Determination” (Form IL 462-0612) be provided to the debtor within the first month of admission to the Center. In addition, the Center is required to send a “Notice to Revenue Management Section of an Account Problem,” to the Department of Human Services (DHS) – Central Office for collection efforts.

Center personnel stated the weaknesses noted were due to understaffing in the Patient Resource Unit.

Failure to determine and notify the debtor of initial charges, and failure to notify DHS - Central Office of problem accounts receivable older than 180 days delays the State’s ability to collect outstanding debts as soon as possible. (Finding Code No. 09-2, 07-1, 05-1, and 03-3)

RECOMMENDATION

We recommend the Center follow the Department Human Services Administrative Directives policies and procedures to ensure accounts receivable are collected in a timely manner.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

CENTER RESPONSE

Agree. The Center has developed a process to follow the Department of Human Services Administrative Directives, policies and procedures. The Center will focus on timely collection and reporting of accounts receivable; and perform necessary reviews to ensure compliance with the Department of Human Services Administrative Directives, policies and procedures.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
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FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-3. **FINDING** (Voucher processing weaknesses)

The Chicago Read Mental Health Center (Center) did not exercise adequate control over voucher processing.

During testing of 50 contractual and commodity vouchers we noted the following:

- Nineteen of 50 vouchers (38%) tested, totaling \$201,842, were approved 2 to 286 days late. The Illinois Administrative Code (74 Ill Admin. 900.70) requires State agencies to approve or deny bills, in whole or in part, within 30 days of receipt.
- For fourteen of 50 vouchers (28%) tested, the required interest, totaling \$3,270, was not paid. The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to automatically pay interest penalties over \$50. Each agency is responsible for determining and paying interest penalties.

Center management stated deficiencies were due to staffing shortages, inadequate training, and delays in transferring funds for payment.

Failure to properly approve vouchers in a timely manner could subject the Center to unnecessary interest payments. In addition, failure to pay required interest is noncompliance with the State Prompt Payment Act. (Finding Code No. 09-3)

RECOMMENDATION

We recommend the Center strengthen their controls over voucher processing and pay any required interest in accordance with the State Prompt Payment Act.

CENTER RESPONSE

Agree. The Center will develop a process to strengthen their controls over voucher processing and pay any required interest in accordance with the State Prompt Payment Act. All policies and procedures on vouchering and timeliness of processing will be reviewed and updated. Appropriate staff was retrained and backup provisions were made. The Center has also implemented a periodic review process for the Center's vouchering process to ensure compliance with the State Prompt Payment Act.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-4. **FINDING** (Inadequate controls over timekeeping)

The Chicago Read Mental Health Center (Center) did not comply with the Department of Human Services Administrative Directive.

During our examination, we sampled 21 employees and selected two months of timekeeping records for the examination period and noted the following:

- For six of 21 (29%) employees tested, Monthly Attendance Records were not available for seven of the 42 (17%) months selected for review.
- For six of 21 (29%) employees tested, approval forms were not available for all time off taken.
- For one of 21 (5%) employees tested, an approval form did not match the Monthly Attendance Record.
- For one of 21 (5%) employees tested, neither the employee nor the supervisor/timekeeper signed the Monthly Attendance Records for the two months selected for review.
- For one of 21 (5%) employees tested, overtime appeared excessive and no documented approval was provided.

The Department of Human Services, Administrative Directive (01.02.02.170) requires supervisors to keep accurate and timely attendance records for each employee within an assigned area. Both the employee and the appointed timekeeper are responsible for maintaining accurate records for the employee's use of time. Supervisors are also responsible for approving time off for all employees under their direct supervision. Employees are responsible for submitting the Staff Request for Time Off (Form IL444-4140). Employees, timekeepers, and supervisors are required to sign and date the Monthly Attendance Record for each month within five working days of the employee's receipt. In addition, the Department of Human Services, Administrative Directive (01.02.02.140) states supervisors are responsible for determining the need for overtime and approving the time worked.

Center supervisors stated missing Monthly Attendance Records and approval forms for time off taken were possibly misfiled. In addition, approval form did not match the Monthly Attendance Record, the missing employee and supervisor/timekeeper signatures, and missing overtime approval was due to employee oversight.

Failure to maintain complete employee timesheet records results in noncompliance with the Department of Human Services, Administrative Directives. (Finding Code No. 09-4)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

RECOMMENDATION

We recommend that the Center strengthen their controls over employee timekeeping and comply with the Department of Human Services Administrative Directives.

CENTER RESPONSE

Agree. The Center will implement a process to strengthen their controls over employee timekeeping to ensure compliance with the Department of Human Services Administrative Directives. All managers will be retrained on completing, signing, and storing Monthly Attendance Records and Time Off approval forms. The Center will also retrain managers and staff on authenticating all timekeeping paperwork including the overtime approval procedure.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Prior Findings Not Repeated

A. **FINDING** (Statutory mandate for patient communication not followed)

During the prior examination, the Chicago Read Mental Health Center (Center) did complete communication restriction forms.

During the current examination, the Center appeared to complete all applicable forms based on a sample of 35 patient files. (Finding Code No. 07-2)

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

Fiscal Schedules and Analysis

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories
- Analysis of Accounts Receivable

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- Shared Resources (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
 - Cost Per Year/Day Per Resident (not examined)
 - Ratio of Employees to Residents (not examined)
 - Reported Employee Job Injuries (not examined)
 - Food Services (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2009

| | APPROPRIATIONS NET OF TRANSFERS | EXPENDITURES THROUGH JUNE 30, 2009 | LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2009 | TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009 | BALANCES LAPSED AUGUST 31, 2009 |
|--|------------------------------------|--|--|--|------------------------------------|
| PUBLIC ACTS 95-0734 | | | | | |
| <u>GENERAL REVENUE FUND - 001</u> | | | | | |
| Personal services | \$ 21,501,000 | \$ 20,294,629 | \$ 982,135 | \$ 21,276,764 | \$ 224,236 |
| Retirement contributions | 4,483,100 | 4,264,162 | 206,411 | 4,470,573 | 12,527 |
| State contributions to Social Security | 1,492,400 | 1,419,880 | 71,393 | 1,491,273 | 1,127 |
| Contractual services | 2,048,100 | 1,718,740 | 316,173 | 2,034,913 | 13,187 |
| Travel | 20,700 | 18,869 | 136 | 19,005 | 1,695 |
| 20 Commodities | 563,600 | 503,229 | 36,520 | 539,749 | 23,851 |
| Printing | 9,900 | 9,444 | 363 | 9,807 | 93 |
| Equipment | 36,900 | 27,705 | 9,130 | 36,835 | 65 |
| Telecommunications services | 246,800 | 188,118 | 52,958 | 241,076 | 5,724 |
| Operation of auto equipment | 15,200 | 14,366 | 80 | 14,446 | 754 |
| Expenses related to living skills program | 20,000 | 20,000 | - | 20,000 | - |
| Costs associated with behavioral health services | - | - | - | - | - |
| Total | <u>\$ 30,437,700</u> | <u>\$ 28,479,142</u> | <u>\$ 1,675,299</u> | <u>\$ 30,154,441</u> | <u>\$ 283,259</u> |

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2008

| | APPROPRIATIONS NET OF TRANSFERS | EXPENDITURES THROUGH JUNE 30, 2008 | LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2008 | TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008 | BALANCES LAPSED AUGUST 31, 2008 |
|--|------------------------------------|--|--|--|------------------------------------|
| PUBLIC ACT 95-0348 | | | | | |
| <u>GENERAL REVENUE FUND - 001</u> | | | | | |
| Personal services | \$ 22,029,200 | \$ 20,953,453 | \$ 1,058,057 | \$ 22,011,510 | \$ 17,690 |
| Retirement contributions | 3,641,100 | 3,462,502 | 174,949 | 3,637,451 | 3,649 |
| State contributions to Social Security | 1,534,200 | 1,458,924 | 75,188 | 1,534,112 | 88 |
| Contractual services | 2,258,600 | 1,718,377 | 363,092 | 2,081,469 | 177,131 |
| Travel | 27,200 | 23,568 | 467 | 24,035 | 3,165 |
| Commodities | 586,800 | 478,375 | 92,345 | 570,720 | 16,080 |
| Printing | 11,000 | 9,564 | 1,036 | 10,600 | 400 |
| Equipment | 46,400 | 39,253 | 6,752 | 46,005 | 395 |
| Telecommunications services | 247,100 | 203,129 | 40,945 | 244,074 | 3,026 |
| Operation of auto equipment | 27,400 | 24,701 | 2,169 | 26,870 | 530 |
| Expenses related to living skills program | 20,000 | 20,000 | - | 20,000 | - |
| Costs associated with behavioral health services | 381,300 | 369,206 | 5,654 | 374,860 | 6,440 |
| Total | <u>\$ 30,810,300</u> | <u>\$ 28,761,052</u> | <u>\$ 1,820,654</u> | <u>\$ 30,581,706</u> | <u>\$ 228,594</u> |

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES**
For the Years Ended June 30,

| | FISCAL YEARS | | |
|--|-------------------|-------------------|-------------------|
| | 2009 | 2008 | 2007 |
| | P.A. 95-0734 | P.A. 95-0348 | P.A. 94-0798 |
| GENERAL REVENUE FUND - 001 | | | |
| Appropriations (net of transfers) | \$ 30,437,700 | \$ 30,810,300 | \$ 29,126,200 |
| EXPENDITURES | | | |
| Personal services | \$ 21,276,764 | \$ 22,011,510 | \$ 21,330,093 |
| Retirement contributions | 4,470,573 | 3,637,451 | 2,453,284 |
| State contributions to Social Security | 1,491,273 | 1,534,112 | 1,496,528 |
| Contractual services | 2,034,913 | 2,081,469 | 2,223,336 |
| Travel | 19,005 | 24,035 | 30,657 |
| Commodities | 539,749 | 570,720 | 481,774 |
| Printing | 9,807 | 10,600 | 9,827 |
| Equipment | 36,835 | 46,005 | 80,467 |
| Telecommunications services | 241,076 | 244,074 | 205,462 |
| Operation of auto equipment | 14,446 | 26,870 | 17,408 |
| Expenses related to living skills program | 20,000 | 20,000 | 19,950 |
| Costs associated with behavioral health services | 0 | 374,860 | 376,724 |
| Total Expenditures | <u>30,154,441</u> | <u>30,581,706</u> | <u>28,725,510</u> |
| LAPSED BALANCES | <u>\$ 283,259</u> | <u>\$ 228,594</u> | <u>\$ 400,690</u> |

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2009

The locally held funds of the Center are grouped into two fund categories and are non-appropriated funds. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Funds

The General Funds consist of the Living Skills Fund, Patient Travel Trust Fund, and Petty Cash account. These funds and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

The Living Skills Fund (SAMS fund number 1214) was established to provide behavioral modification programs for residents. The source of revenue is State appropriation. The revenue is expended by distributing reward payments that are earned by residents by achievement of desired behavioral modifications.

The Patient Travel Trust Fund (SAMS fund number 1247) was established to provide for transportation of residents without funds. The source of revenue is the State appropriation. Expenditures are for travel costs incurred to transport indigent recipients to another facility or to their home upon discharge.

The Petty Cash account is maintained for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures that cannot be administered economically and efficiently through the customary vouchering system. Reimbursements to the account are from State General Revenue Fund appropriations for contractual services.

Special Revenue Funds

The Special Revenue Funds consists of the DHS Other Special Trusts Fund. This fund is used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specific purposes.

The DHS Other Special Trust Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary sources of revenue for the fund are a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the recipients' needs in these areas.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2009

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS Resident's Trust Fund. Agency funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The DHS Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2009

| | 1139 DHS Other Special Trusts Fund | 1143 DHS Resident's Trust Fund | 1214 Living Skills Fund | 1247 Patient Travel Trust Fund | Petty Cash Account |
|------------------------------|---|---|----------------------------------|---|--------------------------|
| Balance - July 1, 2008 | \$ 11,453 | \$ 29,632 | \$ 7,870 | \$ 2,544 | \$ 407 |
| Receipts | | | | | |
| Income from Sales | | | | | |
| Investment Income | 2 | | | | |
| Resident deposits | | 60,015 | | | |
| Donations | | | | | |
| Appropriations | | | 20,000 | 12,000 | |
| Vending machine commissions | | | | | |
| Unclaimed funds | | | | | |
| Reimbursements | | | | | 2,206 |
| Private Orgs. or Individuals | | | | | |
| Fund Transfers-in | | | | | |
| Miscellaneous | 2,156 | | 1,989 | | |
| Other | | | | 35 | |
| Total Receipts | <u>\$ 2,158</u> | <u>\$ 60,015</u> | <u>\$ 21,989</u> | <u>\$ 12,035</u> | <u>\$ 2,206</u> |
| Disbursements | | | | | |
| Cost of sales | | | | | |
| Operating expenses | | | | | 2,597 |
| Contractual services | 251 | | 3,467 | | |
| Commodities | 1,683 | | | | |
| Travel | | | | 10,012 | |
| Resident activities | | | | | |
| Equipment | | | | | |
| Resident withdrawals | | 73,880 | | | |
| Appropriations returned | | | | | |
| Living skills program | | | 23,061 | | |
| Fund Transfers-out | | | 264 | 2,296 | |
| Workshop | | | | | |
| Miscellaneous | | | | | |
| Other | | | | | |
| Total Disbursements | <u>\$ 1,934</u> | <u>\$ 73,880</u> | <u>\$ 26,792</u> | <u>\$ 12,308</u> | <u>\$ 2,597</u> |
| Balance - June 30, 2009 | <u>\$ 11,677</u> | <u>\$ 15,767</u> | <u>\$ 3,067</u> | <u>\$ 2,271</u> | <u>\$ 16</u> |

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2008

| | 1139 DHS Other Special Trusts Fund | 1143 DHS Resident's Trust Fund | 1214 Living Skills Fund | 1247 Patient Travel Trust Fund | Petty Cash Account |
|------------------------------|---|---|----------------------------------|---|--------------------------|
| Balance - July 1, 2007 | \$ 9,903 | \$ 24,461 | \$ - | \$ 1,311 | \$ 1 |
| Receipts | | | | | |
| Income from Sales | | | | | |
| Investment Income | 11 | | | | |
| Resident deposits | | 69,065 | | | |
| Donations | | | | | |
| Appropriations | | | 20,000 | 12,000 | |
| Vending machine commissions | | | | | |
| Unclaimed funds | | | | | |
| Reimbursements | | | | | 5,347 |
| Private Orgs. or Individuals | | | | | |
| Fund Transfers-in | | | | | |
| Miscellaneous | 3,415 | | | | |
| Other | 18,400 | | 11,929 | | 14 |
| Total Receipts | <u>\$ 21,826</u> | <u>\$ 69,065</u> | <u>\$ 31,929</u> | <u>\$ 12,000</u> | <u>\$ 5,361</u> |
| Disbursements | | | | | |
| Cost of sales | | | | | |
| Operating expenses | | | | | 4,955 |
| Contractual services | 1,855 | | | | |
| Commodities | | | | | |
| Travel | | | | 10,155 | |
| Resident activities | | | | | |
| Equipment | | | | | |
| Resident withdrawals | | 63,894 | | | |
| Appropriations returned | | | | | |
| Living skills program | | | 19,272 | | |
| Fund Transfers-out | | | 87 | 612 | |
| Workshop | | | | | |
| Miscellaneous | 21 | | | | |
| Other | 18,400 | | 4,700 | | |
| Total Disbursements | <u>\$ 20,276</u> | <u>\$ 63,894</u> | <u>\$ 24,059</u> | <u>\$ 10,767</u> | <u>\$ 4,955</u> |
| Balance - June 30, 2008 | <u>\$ 11,453</u> | <u>\$ 29,632</u> | <u>\$ 7,870</u> | <u>\$ 2,544</u> | <u>\$ 407</u> |

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2009

| | Land and land improvements | Buildings and building improvements | Site improvements | Equipment | Total |
|---|----------------------------------|---|----------------------|---------------------|----------------------|
| <u>Balance June 30, 2007</u> | <u>\$ 109,495</u> | <u>\$ 20,508,980</u> | <u>\$ 4,492,880</u> | <u>\$ 1,825,388</u> | <u>\$ 26,936,743</u> |
| Additions: | | | | | |
| Purchases | | | | 59,289 | 59,289 |
| Transfers-in: | | | | | |
| Intra-agency (within DHS) | | | | 78,129 | 78,129 |
| Inter-agency (outside DHS) | | | | 10,000 | 10,000 |
| Capital Development Board Surplus Property | | 140,859 | 2,911 | | 143,770 |
| DAVTE Fund | | | | | |
| Donations | | | | | |
| Used Equip Addition | | | | 1,549 | 1,549 |
| Adjustments | | | | 1,549 | 1,549 |
| Total Additions | <u>\$ -</u> | <u>\$ 140,859</u> | <u>\$ 2,911</u> | <u>\$ 148,967</u> | <u>\$ 292,737</u> |
| Deductions: | | | | | |
| Transfers-out: | | | | | |
| Intra-agency (within DHS) | | | | 66,802 | 66,802 |
| Inter-agency (outside DHS) | | | | 20,362 | 20,362 |
| Surplus property | | | | | |
| Scrap property | | | | 7,983 | 7,983 |
| Condemned/lost property | | | | | |
| Retirements | | | | | |
| Clerical error | | | | 53,748 | 53,748 |
| Other | | | | | |
| Adjustment | | | | 71,221 | 71,221 |
| Total Deductions | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 220,116</u> | <u>\$ 220,116</u> |
| <u>Balance June 30, 2008</u> | <u>\$ 109,495</u> | <u>\$ 20,649,839</u> | <u>\$ 4,495,791</u> | <u>\$ 1,754,239</u> | <u>\$ 27,009,364</u> |
| Additions: | | | | | |
| Purchases | | | | 61,613 | 61,613 |
| Transfers-in: | | | | | |
| Intra-agency (within DHS) | | | | 65,299 | 65,299 |
| Inter-agency (outside DHS) | | | | | |
| Capital Development Board Surplus Property | | 299,110 | 7,004 | | 306,114 |
| DAVTE Fund | | | | | |
| Donations | | | | | |
| Used Equip Addition | | | | 25,234 | 25,234 |
| Adjustments | | 13,613 | | 10,745 | 24,358 |
| Total Additions | <u>\$ -</u> | <u>\$ 312,723</u> | <u>\$ 7,004</u> | <u>\$ 162,891</u> | <u>\$ 482,618</u> |
| Deductions: | | | | | |
| Transfers-out: | | | | | |
| Intra-agency (within DHS) | | | | 137,991 | 137,991 |
| Inter-agency (outside DHS) | | | | 18,008 | 18,008 |
| Surplus property | | | | | |
| Scrap property | | | | 883 | 883 |
| Condemned/lost property | | | | | |
| Retirements | | | | | |
| Clerical error | | | | 17,542 | 17,542 |
| Other | | | | | |
| Adjustment | | | | 8,954 | 8,954 |
| Total Deductions | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 183,378</u> | <u>\$ 183,378</u> |
| <u>Balance June 30, 2009</u> | <u>\$ 109,495</u> | <u>\$ 20,962,562</u> | <u>\$ 4,502,795</u> | <u>\$ 1,733,752</u> | <u>\$ 27,308,604</u> |

Note: The property balances at June 30, 2008 and 2009 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS

For the Years Ended June 30,

| | FISCAL YEARS | | |
|--|---------------|---------------|---------------|
| | 2009 | 2008 | 2007* |
| <u>General Revenue Fund</u> | | | |
| <u>RECEIPTS</u> | | | |
| Jury duty, witness fees, military duty | \$ 616 | \$ 452 | \$ 714 |
| Copy charges | 0 | 0 | 0 |
| Telephone reimbursements | 0 | 0 | 0 |
| Miscellaneous / Other | 38 | 84 | 142 |
| TOTAL RECEIPTS | \$ 654 | \$ 536 | \$ 856 |
| <u>DEPOSITS</u> | | | |
| Receipts recorded by Agency | \$ 654 | \$ 536 | \$ 856 |
| Add: Deposits in transit - Beginning of year | 25 | 17 | 77 |
| Add: Incorrect deposits from other Centers | 0 | 1 | 0 |
| Deduct: Deposits in transit - End of year | 0 | 25 | 17 |
| Deduct: Receipts not recorded | 0 | 0 | 32 |
| DEPOSITS RECORDED BY COMPTROLLER | \$ 679 | \$ 529 | \$ 884 |

* The 2007 column has been adjusted to remove \$1,334 of refunds that were erroneously included in this schedule.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2009

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2009 and June 30, 2008 are shown below:

| | FISCAL YEAR ENDED JUNE 30 | | INCREASE (DECREASE) | |
|---|------------------------------|-------------|------------------------|----------|
| | <u>2009</u> | <u>2008</u> | <u>AMOUNT</u> | <u>%</u> |
| Retirement Contributions | \$4,470,573 | \$3,637,451 | \$833,122 | 23% |
| Travel | \$19,005 | \$24,035 | (\$5,030) | (21%) |
| Equipment | \$36,835 | \$46,005 | (\$9,170) | (20%) |
| Operation of Automotive Equipment | \$14,446 | \$26,870 | (\$12,424) | (46%) |
| Costs associated with behavioral health services | \$0 | \$374,860 | (\$374,860) | (100%) |

Center management provided the following explanations for the significant variations identified above.

Retirement Contributions

Retirement Contribution expenditures increased in FY09 due to an increase in the overall State employees' contribution rate. The overall State employees' contribution rate increased from 16.561% in FY08 to 21.049% in FY09.

Travel

Travel expenditures decreased in FY09 due to the Center reducing travel due to budget constraints.

Equipment

Equipment expenditures decreased in FY09 due to budget constraints.

Operation of Automotive Equipment

Operation of automotive equipment expenditures decreased in FY09 due to no required repairs to pass State vehicle inspection.

Costs associated with behavioral health services

Costs associated with behavioral health services expenditures decreased due to the Center not receiving appropriation in FY09.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2008 and June 30, 2007 are shown below:

| | FISCAL YEAR ENDED JUNE 30 | | INCREASE (DECREASE) | |
|--------------------------------------|------------------------------|-------------|------------------------|----------|
| | <u>2008</u> | <u>2007</u> | <u>AMOUNT</u> | <u>%</u> |
| Retirement Contributions | \$3,637,451 | \$2,453,284 | \$1,184,167 | 48% |
| Travel | \$24,035 | \$30,657 | (\$6,622) | (22%) |
| Equipment | \$46,005 | \$80,467 | (\$34,462) | (43%) |
| Operation of Automotive Equipment | \$26,870 | \$17,408 | \$9,462 | 54% |

Center management provided the following explanations for the significant variations identified above.

Retirement Contributions

Retirement Contribution expenditures increased in FY08 due to an increase in the overall State employees' contribution rate. The overall State employees' contribution rate increased from 11.525% in FY07 to 16.561% in FY08.

Travel

Travel expenditures decreased in FY08 due to the Center reducing travel due to budget constraints.

Equipment

Equipment expenditures decreased in FY09 due to budget constraints.

Operation of Automotive Equipment

Operation of automotive equipment expenditures increased in FY08 due to required repairs to pass State vehicle inspection.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2009

We have reviewed lapse period spending for fiscal years ended June 30, 2009 and 2008 and have identified significant lapse period spending (20% or more). A schedule of significant lapse period spending for fiscal year 2009 is shown below:

Fiscal Year Ended June 30, 2009

| <u>EXPENDITURE ITEM</u> | <u>TOTAL EXPENDITURES</u> | <u>LAPSE PERIOD EXPENDITURES</u> | <u>PERCENTAGE</u> |
|-------------------------|---------------------------|----------------------------------|-------------------|
| Equipment | \$36,835 | \$9,130 | 25% |
| Telecommunications | \$241,076 | \$52,958 | 22% |

Center management provided the following explanation for the significant lapse period expenditure identified above.

Equipment

Equipment items that were purchased prior to June 30 were invoiced and processed for payment during the lapse period due to Center waiting for transfer into the line item.

Telecommunications

Telecommunication services received prior to June 30 were invoiced and processed for payment during the lapse period due to Center waiting for transfer into the line item.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2009

No significant lapse period spending for the fiscal year ended June 30, 2008 was noted

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
SCHEDULE OF CHANGES IN INVENTORIES

For the Two Years Ended June 30, 2009

| | <u>Balance</u> <u>July 1, 2008</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2009</u> |
|-----------------------|---------------------------------------|---------------------|--------------------|--|
| General Stores: | | | | |
| Medical lab | \$ 10,274 | \$ 30,544 | \$ 35,077 | \$ 5,741 |
| Food supplies | 97,201 | 272,421 | 336,541 | 33,081 |
| Household and laundry | 44,846 | 147,331 | 150,506 | 41,671 |
| Other general stores | <u>14,518</u> | <u>71,410</u> | <u>69,505</u> | <u>16,423</u> |
| Total General Stores | \$ 166,839 | \$ 521,706 | \$ 591,629 | \$ 96,916 |
| Mechanical Stores | 1,363 | 70,963 | 71,175 | 1,151 |
| Pharmacy | <u>1,758</u> | <u>856,901</u> | <u>858,659</u> | <u>0</u> |
| | <u>\$ 169,960</u> | <u>\$ 1,449,570</u> | <u>\$1,521,463</u> | <u>\$ 98,067</u> |

| | <u>Balance</u> <u>July 1, 2007</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2008</u> |
|-----------------------|---------------------------------------|---------------------|--------------------|--|
| General Stores: | | | | |
| Medical lab | \$ 8,589 | \$ 29,253 | \$ 27,568 | \$ 10,274 |
| Food supplies | 48,630 | 362,299 | 313,728 | 97,201 |
| Household and laundry | 67,022 | 147,348 | 169,524 | 44,846 |
| Other general stores | <u>21,794</u> | <u>56,261</u> | <u>63,537</u> | <u>14,518</u> |
| Total General Stores | \$ 146,035 | \$ 595,161 | \$ 574,357 | \$ 166,839 |
| Mechanical Stores | 864 | 102,598 | 102,099 | 1,363 |
| Pharmacy | <u>1,481</u> | <u>853,408</u> | <u>853,131</u> | <u>1,758</u> |
| | <u>\$ 148,380</u> | <u>\$ 1,551,167</u> | <u>\$1,529,587</u> | <u>\$ 169,960</u> |

Note: The information noted in the above schedule was obtained from Center records and is valued at weighted average cost. The Department of Human Services (Department) commodity control system encountered data processing difficulties in June and July 2009 resulting in a need to retake the annual inventory in August, 2009 for the entire Department, including the Centers. The June 30, 2009 ending inventory information in the schedule for the General and Mechanical Stores inventories may vary from the corrected ending inventories; however, all significant variations were reconciled. The information presented in the above schedule for the General and Mechanical Stores inventories is \$21,722 lower than the corrected June 30, 2009 inventory balance for those areas.

The data processing difficulties noted above are being reported in the Department's Central Office compliance report.

STATE OF ILLINOIS
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CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF ACCOUNTS RECEIVABLE
FOR THE TWO YEARS ENDED JUNE 30, 2009

The Center has accounts receivable of \$1,257,359 at June 30, 2009. This represents amounts due from private assets, private insurance, Social Security Administration, etc. for resident care provided at the Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

An aging of accounts receivable as of June 30, 2009, 2008 and 2007 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

| | <u>2009</u> | June 30, <u>2008</u> | <u>2007</u> |
|---------------------------|---------------------|--------------------------------|---------------------|
| Current (0-3 months) | \$ 100,300 | \$ 102,745 | \$ 335,959 |
| Past due (4-6 months) | 16,088 | 37,357 | 227,255 |
| Past due (7-12 months) | 112,501 | 183,575 | 276,898 |
| Past due (over 12 months) | <u>1,028,470</u> | <u>1,089,622</u> | <u>781,094</u> |
| Total | <u>\$ 1,257,359</u> | <u>\$ 1,413,299</u> | <u>\$ 1,621,206</u> |
| Court Cases | \$ 389,613 | \$ 362,517 | \$ 231,296 |

Note: Court cases are included in accounts past due over 12 months.

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DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

CENTER FUNCTIONS

Chicago Read Mental Health Center (Center) is an inpatient hospital of the Department of Human Services. The Center provides comprehensive inpatient psychiatric health care services, in partnership with community providers, to adults without funding. The Center promotes the highest level of function and satisfaction of residents served by the Center. The Mental Health and Developmental Disabilities Code governs the procedures of the Center in regard to the treatment and care of the mentally ill. The Hospital Administrator, Network Manager, and the Director of the Department of Human Services administer the operations of the institution.

Admissions to the facility are adults who come from an area that includes the northern half of Chicago, all of Evanston, and some northern Cook County suburbs. The facility also houses the Step Down program for patients who transition from Chester Mental Health Center (18 beds) as well as the State wide program for the deaf and hard of hearing (10 beds). In addition, Chicago Read has an Extended Care (30 beds) program which accepts patients referred from other mental health facilities State wide. The Center is currently funded for 130 beds. The Center actively pursues and maintains a close relationship with the network of community providers in the surrounding areas to ensure appropriate and efficient admission, treatment, and return to the community. The Center is located at 4200 North Oak Park Avenue in Chicago.

CENTER PLANNING

The Center has a formal strategic planning program. The Governing Body, based on broad guidelines established by DHS, determines plans and objectives for the Center. In addition, each program/service at the Center develops goals and objectives in consideration of the goals of the Center as a whole. The Center has various councils and committees to address the needs of the Center. These councils/committees meet on a periodic basis and include the following: Governing Body, Quality Council, Clinical Executive Committee, Hospital Education & Training Committee, and the Environmental & Safety Committee.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of full time equivalent employees, by function, for the past three years.

| | Fiscal Year | | |
|---|-------------|-------------|-------------|
| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
| Medical, surgical and clinical services | 198 | 202 | 197 |
| Administrative services | 33 | 37 | 45 |
| Engineering | 18 | 18 | 18 |
| Other support services | <u>44</u> | <u>48</u> | <u>51</u> |
| Total Employees | <u>293</u> | <u>305</u> | <u>311</u> |

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ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a week exceed the standard workweek hours. The standard workweek hours range from 37 ½ to 40 depending on an employee’s job classification. In most cases employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. A supervisor must approve all overtime. Certain employees may receive compensatory time off in lieu of pay depending on the position classification of the employee’s job title.

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during fiscal year 2009, 2008 and 2007.

| | Fiscal Year | | |
|---|--------------------|--------------------|--------------------|
| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
| Paid overtime hours worked during fiscal year | <u>50,458</u> | <u>71,620</u> | <u>78,543</u> |
| Value of overtime hours worked during fiscal year | <u>\$1,884,735</u> | <u>\$2,668,948</u> | <u>\$2,850,282</u> |
| Compensatory hours earned during fiscal year | <u>7,556</u> | <u>11,734</u> | <u>9,444</u> |
| Value of compensatory hours earned during fiscal year | <u>\$316,557</u> | <u>\$431,699</u> | <u>\$367,107</u> |
| Total paid overtime hours and earned compensatory hours during fiscal year | <u>58,014</u> | <u>83,354</u> | <u>87,987</u> |
| Total value of paid overtime hours and earned compensatory hours during fiscal year | <u>\$2,201,292</u> | <u>\$3,100,647</u> | <u>\$3,217,389</u> |

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Center hires some individuals to perform personal services pursuant to a contract where the individual is deemed an “employee” under IRS regulations. Some of the services provided by the contractual payroll employees were in the areas of quality management consultant and family network consultant.

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ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

CONTRACTUAL PAYROLL EMPLOYEES (not examined) - continued

The following table prepared from Department records presents the number of contractual payroll employees and amount expended for contractual payroll employees during fiscal year 2009, 2008 and 2007.

| | Fiscal Year | | |
|--|------------------|-----------------|------------------|
| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
| Contractual payroll employees paid during the fiscal year | 2 | 2 | 5 |
| Total amount expended for contractual payroll employees during the fiscal year | <u>\$109,599</u> | <u>\$67,039</u> | <u>\$141,802</u> |

SHARED RESOURCES (not examined)

During fiscal year 2008, a Senior Public Service Administrator (SPSA) worked at Chicago Read Mental Health Center but John J. Madden Mental Health Center assumed 100% of the payroll cost. Beginning 4/1/08 to the end of fiscal year 2009, 100% of the payroll cost for this employee was assumed by the Department of Human Services – Central Office, Mental Health Administration division.

CENTER UTILIZATION (not examined)

Chicago Read Mental Health Center is situated on 52 acres in Chicago, IL. The Center has eleven buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center as of June 30, 2009.

| <u>Building</u> | <u>Type/Use</u> | <u>Square Feet</u> | <u>Status</u> | <u>%</u> |
|-----------------|---|--------------------|---------------|----------|
| A | Impatient/Offices | 23,800 | Occupied | 50% |
| B | Impatient/Offices | 23,800 | Occupied | 100% |
| C | Impatient/Offices | 23,800 | Occupied | 100% |
| D | Impatient/Offices | 23,800 | Occupied | 100% |
| E | Cafeteria/Offices/Kitchen/Stores | 28,100 | Occupied | 100% |
| F | Offices | 32,300 | Occupied | 100% |
| G | Intake/Security/Pharmacy | 19,000 | Occupied | 100% |
| H | Rehab/Auditorium Social Hall/Post Office | 40,400 | Occupied | 100% |
| J | Intake | 26,700 | Occupied | 100% |
| K | Offices/Court/Laundry | 24,900 | Occupied | 100% |
| Engineering | Shops/Offices/Garages Storage | 48,480 | Occupied | 100% |

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CHICAGO READ MENTAL HEALTH CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2009

COST PER YEAR/DAY PER RESIDENT (not examined)

The following schedule represents costs per resident based upon the Department of Human Services Management Cost System. This includes costs for depreciation and an allocation of costs incurred by the Department's Central Office and other State agencies.

| | | <u>Fiscal Year</u> | |
|----------------------------|-------------|--------------------|-------------------|
| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
| Cost per year per resident | * | \$ <u>296,617</u> | \$ <u>282,258</u> |
| Cost per day per resident | * | \$ <u>810</u> | \$ <u>773</u> |

* - The Department had not calculated this statistic by the close of fieldwork.

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|---------------------------------|------------------|------------------|------------------|
| Certified Capacity of Center | <u>130</u> | <u>130</u> | <u>130</u> |
| Average number of residents | <u>128</u> | <u>131</u> | <u>121</u> |
| Average number of employees | <u>293</u> | <u>305</u> | <u>311</u> |
| Ratio of employees to residents | <u>2.29 to 1</u> | <u>2.33 to 1</u> | <u>2.57 to 1</u> |

REPORTED EMPLOYEE JOB INJURIES (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|--------------------------------------|-------------|-------------|-------------|
| Number of reported employee injuries | <u>71</u> | <u>53</u> | <u>64</u> |

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FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

| | <u>Fiscal Year</u> | | |
|----------------------------------|--------------------|--------------------|-------------------|
| | <u>2009</u> | <u>2008</u> | <u>2007</u> |
| Meals served | <u>153,297</u> | <u>160,693</u> | <u>161,300</u> |
| Total food costs | \$ 294,287 | \$ 351,159 | \$ 271,182 |
| Total labor costs | <u>\$ 600,980</u> | <u>\$ 709,952</u> | <u>\$ 679,474</u> |
| Total Costs | <u>\$ 895,267</u> | <u>\$1,061,111</u> | <u>\$ 950,656</u> |
| Total average food costs / meal | \$ 1.92 | \$ 2.18 | \$ 1.68 |
| Total average labor costs / meal | <u>\$ 3.92</u> | <u>\$ 4.42</u> | <u>\$ 4.21</u> |
| Total average cost / meal | <u>\$ 5.84</u> | <u>\$ 6.60</u> | <u>\$ 5.89</u> |

Note - Residents are served three meals per day and three snacks per day (8 snack servings equate to one meal for determining total meals served). In addition, certain residents are given double servings as prescribed by physician orders.

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CHICAGO READ MENTAL HEALTH CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2009
(not examined)

During the examination period, the Chicago Read Mental Health Center (Center) has had the following service efforts and accomplishments:

Fiscal Year 2008

Safety Accomplishments

- Implemented new protocols and schedule to reduce contraband coming into units.
- Established quarterly Consumer Recovery Stories for every community meeting.
- Developed and implemented new Strategic Plan for the Center.
- Completed the application for the Dunning Read Wetlands Conservation Easement and recorded it at the Cook County Recorder of Deeds, which protects the wetlands.

Intake Accomplishments

- Implemented new Direct Admission Model, which reduces the time to contact the Emergency Department and the time for a patient to wait in an ambulance, which both improves the patient's experience and is a more efficient system.

Clinical Accomplishments

- Implemented pilot projects for computerized patient schedule and progress note system and revisions to the Master Treatment Plan.
- Implemented an improved Risk Assessment tool which combines the potential risk for suicide, violence, elopement, and self-harm. The statewide Medical Director Group has examined this assessment tool for possible adoption statewide.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2009
(not examined)

Fiscal Year 2009

Safety Accomplishments

- Implemented a Joint Commission required emergency drill when the facility was placed on lockdown due to a shooting in the neighborhood.
- Infection Control – H1N1 action plan implemented in May 2009.
- Healthcare associated infection rate was reduced to 1.07 in FY09, down from 1.28 in FY08.
- Restraint Rate, per 1000 patient days, was reduced from 6.7 in FY08 to 5.9 in FY09.

Census Management Accomplishments

- New nursing staffing plan was implemented that resulted in a substantial reduction in overtime, from 11,734 hours in FY08 to 7,556 hours in FY09.
- The average length of stay for patients on the admitting units was decreased to 12.6 days in FY09, as compared to 14.3 days in FY08.
- The Center for Medicare & Medicaid Services (CMS) completed its triennial survey in January 2009. The Center was found to be out of compliance with one condition of participation. An action plan was submitted and approved by CMS. The Center was re-surveyed in April and the finding was cleared.
- Medical record deficiencies were significantly reduced from FY08 to FY09, largely due to improvement in the timeliness of medical staff documentation.
- “The Store” was developed and implemented in January 2009, as part of the ongoing Living Skills program. The Store provides an opportunity for extended care patients to purchase various items and practice budgeting, ordering, and stocking inventory of retail goods.