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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES
H. DOUGLAS SINGER MENTAL HEALTH AND DEVELOPMENTAL CENTER
FINANCIAL AND COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1993**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no adverse compliance findings reported for the audit period. Center management is commended for its record of maintaining good fiscal controls.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. We did not audit the Center's financial statements of the Locally Held Funds for the purpose of expressing an opinion on those financial statements. Department-wide financial statements will be presented in the report on the Central Office.

A handwritten signature in black ink, appearing to read "W. G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:JTD:pp

June 8, 1994

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>Current Audit</u>	<u>Prior Audit</u>
Findings	0	5
Repeated Findings	0	2
Prior Recommendations Implemented or Not Repeated	5	4

SPECIAL ASSISTANT AUDITORS

Washington, Pittman & McKeever were our special assistant auditors for this audit.

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

H. DOUGLAS SINGER MENTAL HEALTH CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
● Total Expenditures (All Funds)	\$12,425,872	\$12,290,337	\$12,833,163
OPERATIONS TOTAL	\$12,421,372	\$12,289,087	\$12,829,363
% of Total Expenditures	100%	100%	100%
Personal Services	\$9,215,823	\$9,153,835	\$9,608,453
% of Operations Expenditures	74%	74%	75%
Average No. of Employees	287	309	328
Other Payroll Costs (FICA, Retirement)	\$977,479	\$966,586	\$1,028,524
% of Operations Expenditures	8%	8%	8%
Contractual Services	\$1,637,521	\$1,551,572	\$1,556,266
% of Operations Expenditures	13%	13%	12%
All Other Operations Items	\$590,549	\$617,094	\$636,120
% of Operations Expenditures	5%	5%	5%
GRANTS TOTAL	\$4,500	\$1,250	\$3,800
% of Total Expenditures	0%	0%	0%
● Cost of Property and Equipment	\$12,702,444	N/A	\$10,990,441

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
● Average Number of Residents	196	204	189
● Ratio of Employees to Residents	1.46	1.51	1.73
● Cost Per Year Per Resident	\$68,129	\$63,701	\$71,357
● National School Lunch Program Receipts	\$19,183	\$15,500	\$12,398

FACILITY DIRECTOR(S)
During Audit Period: Richard F. Kunnert Currently: Richard F. Kunnert