

REPORT DIGEST

**DEPARTMENT OF VETERANS' AFFAIRS
ILLINOIS VETERANS' HOME AT LASALLE
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

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

INTRODUCTION

This audit includes the results of our State compliance audit procedures of the Home's operations. The results of our Single Audit procedures as well as the financial statements of the Home, are included in our audit report for the Department of Veterans' Affairs - Central Office.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our audit contained one finding concerning excessive commodity inventories. Forty-three items which appeared probable of being overstocked were selected for testing. Each item selected was in excess of a one-year supply including medical supplies (\$5,695) and food products (\$4,429). (Finding 1, page 6)

Agency officials stated controls and reporting mechanisms have been implemented to eliminate surplus commodities.

WILLIAM G. HOLLAND, Auditor General

WGH:GSS:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit findings 16

Repeated audit findings 1N/A

Prior recommendations implemented 5N/A

SPECIAL ASSISTANT AUDITORS

Nykiel, Carlin, Lemna & Co. served as special assistant auditors for this audit.

LASALLE VETERANS' HOME
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
●Total Expenditures (All Funds) (1)	\$4,304,828	\$4,047,480	\$3,511,404
OPERATIONS TOTAL	\$4,304,828	\$4,047,480	\$3,511,404
% of Total Expenditures	100%	100%	100%
Personal Services	\$2,726,172	\$2,482,292	\$2,159,980
% of Operations Expenditures	63%	61%	62%
Average No. of Employees	109	101	96
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$411,625 10%	\$373,500 9%	\$248,862 7%
Contractual Services	\$662,089	\$693,074	\$549,731
% of Operations Expenditures	15%	17%	16%
Locally Held Funds	\$20,842	\$17,988	\$43,503
% of Operations Expenditures	11%	0%	1%
All Other Operations Items	\$484,100	\$480,626	\$509,328
% of Operations Expenditures	11%	12%	14%
●Cost of Property and Equipment	\$7,484,403	\$7,391,231	\$7,097,045

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
●Average Number of Members	102	97	79

HOME ADMINISTRATOR(S)
During Audit Period: Richard A. Cranford Currently: Richard A. Cranford

(1)Includes all funds except agency funds which consist of funds held by the agency, acting in the capacity of an agent, for distribution to designated beneficiaries.