

REPORT DIGEST

**LEGISLATIVE REFERENCE BUREAU
FINANCIAL AND COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1993**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed by our audit tests. We commend the Bureau for its efforts in maintaining an effective system of internal controls.

AUDITORS' OPINION

We conducted an audit of the Bureau as required by the Illinois State Auditing Act. The Bureau had no locally held federal or State trust funds. Consequently, there were no financial statements requiring a financial audit leading to an opinion.

_____ WILLIAM G. HOLLAND, Auditor General
WGH:KMA:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>		<u>This Audit</u>		<u>Prior Audit</u>	
Audit findings	0	0			
Repeated audit findings	0	0			
Prior recommendations implemented or not repeated	0	0			

SPECIAL ASSISTANT AUDITORS

Daniel R. Donohoo, CPA was our special assistant auditor for this audit.

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

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FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993**

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
●Total Expenditures (All Funds)	\$1,663,193	\$1,715,327	\$1,772,471
<u>OPERATIONS TOTAL</u>	\$1,663,193	\$1,715,327	\$1,772,471
% of Total Expenditures	100%	100%	100%
Personal Services	\$1,064,028	\$1,092,934	\$1,178,851
% of Operations Expenditures	64.0%	63.7%	66.5%
Average No. of Employees	35	36	38
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$170,740 10.3%	\$145,028 8.5%	\$131,109 7.4%
Contractual Services	\$73,612	\$65,384	\$78,416
% of Operations Expenditures	4.4%	3.8%	4.4%
All Other Operations Items	\$354,813	\$411,981	\$384,095
% of Operations Expenditures	21.3%	24.0%	21.7%
<u>GRANTS TOTAL</u>	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$197,243	\$196,265	\$195,613

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Expenditures to prepare and distribute the Legislative Digest	\$226,995	\$321,121	\$299,495
●Revenue from sale of Legislative Digest*	\$32,560	\$34,540	\$35,860
●Number of paid subscriptions to Legislative Digest	532	573	652
*The Legislative Digest is provided free of charge to General Assembly members and other specified governmental employees.			

AGENCY DIRECTOR(S)
During Audit Period: James L. O'Brien and Richard C. Edwards Currently: Richard C. Edwards