

## **REPORT DIGEST**

### **LEGISLATIVE REFERENCE BUREAU COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995**

#### **INTRODUCTION**

We conducted a compliance audit of the Bureau as required by the Illinois State Auditing Act. There were no material findings of noncompliance disclosed during our audit tests. We commend the Bureau for maintaining an effective system of internal controls.

\_\_\_\_\_ WILLIAM G. HOLLAND, Auditor General  
WGH:KMM: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 was our special assistant auditor for this audit.

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

**LEGISLATIVE REFERENCE BUREAU**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1995**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
●Total Expenditures (All Funds)	<b>\$1,859,131</b>	<b>\$1,768,928</b>	\$1,663,193
Personal Services	\$1,187,968	\$1,089,539	\$1,064,028
% of Operations Expenditures	64%	62%	64%
Average No. of Employees	37	35	35
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$179,278 10%	\$183,531 10%	\$170,740 10%
Contractual Services	\$70,124	\$96,950	\$73,612
% of Operations Expenditures	4%	5%	5%
All Other Operations Items	\$421,761	\$399,088	\$354,813
% of Operations Expenditures	22%	23%	21%
●Cost of Property and Equipment	<b>\$220,831</b>	<b>\$217,959</b>	<b>\$197,243</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
●Expenditures to prepare and distribute the Legislative Digest	\$254,456	\$291,782	\$226,995
●Revenue from sale of Legislative Digest*	\$29,205	\$29,150	\$32,560
●Number of paid subscriptions to Legislative Digest	531	530	532
*The Legislative Digest is provided free of charge to General Assembly members and other specified governmental employees.			

<b>AGENCY DIRECTOR(S)</b>
During Audit Period: Richard C. Edwards Currently: Richard C. Edwards