

## **REPORT DIGEST**

### **STATE UNIVERSITIES CIVIL SERVICE SYSTEM COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995**

#### **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There were no material findings of noncompliance noted during this audit, nor were there any during the last audit. The System is to be commended for maintaining good fiscal controls.

#### **AUDITORS' OPINION**

The System has no locally held State or federal funds, consequently, there are no financial statements requiring an "Auditors' Opinion" presented in this report.

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WILLIAM G. HOLLAND, Auditor General

WGH:RPU:pp

#### **SUMMARY OF AUDIT FINDINGS**

Number of: This Audit Prior Audit  
Audit Findings 00  
Repeated Recommendations 00  
Recommendations not repeated  
or implemented 00

#### **AUDITORS ASSIGNED**

Our special assistant auditors for this audit were Bolling & Hill CPA's.

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

**STATE UNIVERSITIES CIVIL SERVICE SYSTEM**  
**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>
<b>●Total Expenditures (All Funds)</b>	<b>\$898,679</b>	<b>\$906,305</b>	<b>\$885,129</b>
<u>OPERATIONS TOTAL</u>	\$898,679	\$906,305	\$885,129
% of <b>Total</b> Expenditures	100%	100%	100%
Personal Services	\$634,683	\$652,711	\$645,156
% of Operations Expenditures	70.7%	72.0%	72.9%
Average No. of Employees	15	16	17
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$25,248 2.8%	\$25,075 2.8%	\$20,731 2.3%
Contractual Services	\$207,122	\$199,326	\$194,910
% of Operations Expenditures	23.0%	22.0%	22.0%
All Other Operations Items	\$31,626	\$29,193	\$24,332
% of Operations Expenditures	3.5%	3.2%	2.8%
<u>GRANTS TOTAL</u>	\$0	\$0	\$0
% of <b>Total</b> Expenditures	0%	0%	0%
<b>●Cost of Property and Equipment</b>	<b>\$94,750</b>	<b>\$85,190</b>	<b>\$89,262</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1995</b>	<b>FY 1994</b>
● Examinations Given At Institutions	32,208	32,227
● Pay Ranges/Rates Approved	5,019	4,866
● Verification of Pay of Employees Performed	10,930	11,897
● Student Appointments Reviewed	12,465	15,311

<b>AGENCY DIRECTOR</b>
During Audit Period: Walter G. Ingerski Currently: Walter G. Ingerski