
REPORT DIGEST

DEAF AND HARD OF HEARING COMMISSION

COMPLIANCE AUDIT
For the Two Years Ended:
June 30, 2001

Summary of Findings:

Total this audit	2
Total last audit	0
Repeated from last audit	0

Release Date:

June 26, 2002



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- ◆ The Commission did not maintain accurate property control records and did not properly or timely complete equipment reports.

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

DEAF AND HARD OF HEARING COMMISSION
COMPLIANCE AUDIT
For The Two Years Ended June 30, 2001

EXPENDITURE STATISTICS	FY 2001	FY 2000	FY 1999
• Total Expenditures (All Funds).....	\$574,670	\$510,466	\$299,856
<u>OPERATIONS TOTAL</u>	\$574,670	\$510,466	\$299,856
% of Total Expenditures	100%	100%	100%
Personal Services	\$298,631	*	*
% of Operations Expenditures	52%	*	*
Average No. of Employees.....	7	6	3
Other Payroll Costs (FICA, Retirement)	\$62,529	*	*
% of Operations Expenditures	11%	*	*
Contractual Services.....	\$85,544	*	*
% of Operations Expenditures	15%	*	*
Lump Sum and Other Purposes	\$63,607	\$510,466	\$299,856
% of Operations Expenditures	11%	100%	100%
All Other Operations Items	\$64,359	*	*
% of Operations Expenditures	11%	*	*
* Prior to FY01, the Commission charged all expenditures to lump sum expenditures for start up costs of the Commission in accordance with its appropriations.			
• Cost of Property and Equipment.....	\$226,666	\$145,718	\$0

SELECTED ACTIVITY MEASURES	FY 2001	FY 2000
Public inquiries addressed	7,965	7,282
Subscribers to broadcast e-mail/bulletin board service	107	N/A
Complaints resolved	56	69
Library materials loaned	650	N/A
Newsletter subscribers	446	240
Workshops presented	65	35
N/A: Information not available.		

EXECUTIVE DIRECTOR

During Audit Period: Mr. Gerald Covell
Currently: Mr. Gerald Covell

**FINDINGS, CONCLUSIONS AND
RECOMMENDATIONS**

INACCURATE REPORTING OF FIXED ASSETS

The Commission did not maintain accurate property control records. We noted the following weaknesses:

Equipment transactions were not properly and timely recorded

- ◆ Additions totaling \$33,616 and deletions totaling \$8,815 were not recorded.
- ◆ Additions were recorded 2 to 13 months after the purchase date.
- ◆ The equipment balance per the agency's property records differed from the June 30, 2001 Comptroller's Fixed Asset Report by \$53,285.
- ◆ Three of eight (38%) Quarterly Fixed Asset Reports were not completed and four of five (80%) reports completed were filed 1 to 37 days late.
- ◆ Sufficient supporting documentation was not maintained for property records and reports.

Property reports were late and inaccurate

We recommended Commission personnel review procedures for equipment reporting, properly record transactions in a timely manner, and maintain clearly documented detailed records for property. (Finding 1, Pages 7-8)

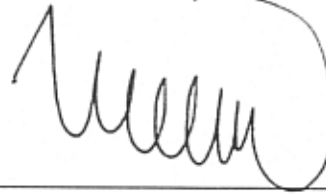
The Commission accepted our recommendation and said corrective action has been taken and controls have been implemented.

OTHER FINDING

The remaining finding is less significant and is being given appropriate attention by the Commission. We will review progress towards implementing our recommendation during our next audit.

AUDITORS' OPINION

We conducted a compliance audit of the Commission as required by the Illinois State Auditing Act. We have not audited any financial statements of the Commission for the purpose of expressing an opinion because the agency does not, nor is it required to, prepare financial statements since it does not administer any nonshared funds.



WILLIAM G. HOLLAND, Auditor General

WGH:LW:pp

AUDITORS ASSIGNED

This audit was performed by staff of the Office of the Auditor General.