

**REPORT DIGEST**

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES  
ALTON MENTAL HEALTH AND DEVELOPMENTAL CENTER  
COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1993**

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

**FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

The Department has very strict rules concerning denying access to potentially hazardous items by recipients. Our 1991 audit contained a finding dealing with weak controls over hand tools used by craftsmen. As a result, the Center developed and implemented facility specific rules designed to enhance Departmental rules and tighten controls over inventory.

However, during the course of our audit, we noted that two of the three craftsmen tested were not in compliance with the Center's new rules. (Finding No. 1, page 11)

We recommended that Center management continue to emphasize the need for tight controls over hand tools and Center management accepted this recommendation.

**AUDITORS' OPINION**

Audit procedures concerning Center Financial Statements were conducted by the Central Office auditors and will be presented in that report.

---

WILLIAM G. HOLLAND, Auditor General

WGH:RR:pp

**SUMMARY OF AUDIT FINDINGS**

<u>Number of:</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	1	3
Repeated Recommendations	0	0
Recommendations not repeated or implemented	3	3

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors for this audit were Ginoli & Company LTD.

**DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES**  
**ALTON MENTAL HEALTH AND DEVELOPMENTAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Year Ended June 30, 1993**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
●Total Expenditures (All Funds)	\$16,439,097	\$17,482,800	\$17,423,221
<u>Operations Total</u>	\$16,439,097	\$17,482,800	\$17,423,221
% of Total Expenditures	100%	100%	100%
Personal Services	\$12,454,236	\$12,952,767	\$13,161,004
% of Operations Expenditures	75.8%	74.1%	75.7%
Average No. of Employees	470	501	497
Other Payroll Costs (FICA, Retirement)	\$1,341,127	\$1,381,253	\$1,407,414
% of Operations Expenditures	8.16%	7.90%	8.08%
Contractual Services	\$1,589,581	\$1,868,489	\$1,718,951
% of Operations Expenditures	9.67%	10.69%	9.87%
All Other Items	\$1,054,153	\$1,280,291	\$1,135,852
% of Operations Expenditures	6.41%	7.32%	6.52%
<u>Grants Total</u>	\$0	\$0	\$0
% of Total Expenditures	0%	0%	0%
●Cost of Property and Equipment	\$24,032,843	\$22,409,083	\$17,316,082

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
●Average Number of Residents	268	300	317
●Ratio of Employees to Residents	1.75 to 1	1.67 to 1	1.56 to 1
●Cost Per Year Per Resident	\$61,340	\$58,276	\$54,963
●National School Lunch Program Receipts	\$0	\$0	\$0

<b>FACILITY DIRECTOR(S)</b>
During Audit Period: Thomas M. Richards and Karl Kruckeberg Currently: Karl Kruckeberg