

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES LINCOLN DEVELOPMENTAL CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995

SYNOPSIS

- Out of 25 employees tested, many had not completed all the required training classes as prescribed by the Department policy directives. Employees who are not adequately trained may not be able to effectively perform their assigned responsibilities.

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

EMPLOYEES LACK REQUIRED TRAINING

Out of 25 employees tested, many had not completed all the required training classes, as prescribed by the Department's policy directives. Examples included the following:

- Nine of 19 (47%) direct care employees tested had not completed classes on sign language,
- Three of 25 (12%) employees tested had not completed a refresher class on hazardous chemicals in 1994, and
- Two of 17 (12%) Mental Health Technicians III, Mental Health Technicians IV, and Licensed Practical Nurses had not completed a refresher class on CPR in 1994.

The compliance audit report for the two years ended June 30, 1993 indicated that 50 of 56 employees tested for that audit period had not completed from one to 16 of their required classes or refresher sessions. Employees who are not adequately trained may be unable to effectively perform their assigned responsibilities. We recommended the Center continue to require enforcement of the training requirements. (Finding 1, page 6)

Department management accepted our recommendation and stated that the Center will continue with the plan to incorporate individual training requirements with its performance evaluations.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed-upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:SMB:pp

SUMMARY OF AUDIT FINDINGS

Number of
This Audit
Prior Audit

Audit findings 14

Repeated audit findings 10

Prior recommendations implemented
or not repeated 33

SPECIAL ASSISTANT AUDITORS

Dunbar, Breitweiser & Company were our special assistant auditors for this audit.

LINCOLN DEVELOPMENTAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$24,811,221	\$24,086,891	\$23,207,086
<u>OPERATIONS TOTAL</u>	\$24,811,221	\$24,064,491	\$23,207,086
% of Total Expenditures	100%	99.9%	100%
Personal Services	\$19,925,342	\$19,249,194	\$18,553,645
% of Operations Expenditures	80.3%	80.0%	80.0%
Average No. of Employees	672	688	721
Other Payroll Costs (FICA, Retirement)			
% of Operations Expenditures	\$2,135,587 8.6%	\$2,035,320 8.5%	\$1,954,452 8.4%
Contractual Services	\$1,084,268	\$987,331	\$1,003,186
% of Operations Expenditures	4.4%	4.1%	4.3%
Commodities	\$1,483,255	\$1,589,298	\$1,513,828
% of Operations Expenditures	6.0%	6.6%	6.5%
All Other Operations Items	\$182,769	\$203,348	\$181,975
% of Operations Expenditures	.7%	.8%	.8%
<u>GRANTS TOTAL</u>	\$0	\$22,400	\$0
% of Total Expenditures	0%	0.1%	0%
●Cost of Property and Equipment	\$38,669,774	\$37,984,715	\$37,717,209

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Average Number of Residents	444	445	493
●Ratio of Employees to Residents	1.51	1.55	1.46
●Cost Per Year Per Resident	\$72,609	\$69,292	\$61,468
●National School Lunch Program Receipts	\$0	\$8,201	\$21,896

FACILITY DIRECTOR(S)
During Audit Period: Mr. Ira Collins, Acting Facility Director Currently: Mr. Martin Downs, Facility Director