
REPORT DIGEST

**ELISABETH LUDEMAN
DEVELOPMENTAL
CENTER**

**LIMITED SCOPE
COMPLIANCE
EXAMINATION**

For the Two Years Ended:
June 30, 2009

Summary of Findings:

Total this audit	1
Total last audit	3
Repeated from last audit	0

Release Date:
June 29, 2010



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

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SYNOPSIS

- The Center did not maintain adequate recordkeeping or physical control over equipment.

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

ELISABETH LUDEMAN DEVELOPMENTAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For The Two Years Ended June 30, 2009

EXPENDITURE STATISTICS	FY 2009	FY 2008	FY 2007
Total Expenditures (All Appropriated Funds).....	\$48,861,709	\$41,506,230	\$39,536,632
OPERATIONS TOTAL	\$46,837,009	\$41,481,530	\$39,511,932
% of Total Expenditures.....	99.9%	99.9%	99.9%
Personal Services	\$33,479,211	\$30,472,217	\$30,161,226
% of Operations Expenditures	71.5%	73.5%	76.3%
Average No. of Employees	613	617	643
Average Salary Per Employee.....	\$54,615	\$49,388	\$46,907
Other Payroll Costs (FICA, Retirement)	\$9,467,864	\$7,257,823	\$5,675,819
% of Operations Expenditures	20.2%	17.5%	14.4%
Contractual Services	\$3,018,345	\$2,923,599	\$2,858,611
% of Operations Expenditures	6.4%	7.0%	7.3%
Commodities	\$554,794	\$507,097	\$487,717
% of Operations Expenditures	1.2%	1.2%	1.2%
All Other Items	\$316,795	\$320,794	\$328,559
% of Operations Expenditures	0.7%	0.8%	0.8%
GRANTS TOTAL	\$24,700	\$24,700	\$24,700
% of Total Expenditures.....	0.1%	0.1%	0.1%
Cost of Property and Equipment	\$34,777,683	\$32,259,025	\$31,187,826
SELECTED ACTIVITY MEASURES (Not Examined)	FY 2009	FY 2008	FY 2007
Average Number of Residents.....	371	382	398
Ratio of Employees to Residents	1.65/1	1.62/1	1.62/1
Paid Overtime Hours & Earned Compensatory Hours	224,947	215,060	167,688
Value of Paid Overtime Hours & Earned Compensatory Hours.....	\$6,213,650	\$5,628,651	\$4,132,148
Cost Per Year Per Resident	*	\$163,347	\$143,344
*(Department had not calculated at the close of fieldwork)			
FACILITY DIRECTOR(S)			
During Audit Period: David I. Decker Currently: Glenda Corbett			

FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS

INADEQUATE CONTROLS OVER PROPERTY AND RELATED RECORDS

The Elisabeth Ludeman Developmental Center (Center) did not maintain adequate recordkeeping or physical control over equipment.

Seven of 25 (28%) of items tested were not located.

Seven of 25 (28%) items tested, totaling \$1,420, were unable to be located. Items included a cell phone, a VCR, a blackboard, a camera, a pager, a radio, and a drill.

Center officials stated the cell phone was misplaced and replaced with a new phone, but the property tag of the original phone was not deleted from property records timely. Center officials further stated that equipment items were unable to be located due to possibly being discarded by an employee without properly notifying the Center's Property Control Coordinator so a Request for Deletion (RFD) could be completed and submitted to DHS Central Office for removal of the item from the property listing

Failure to exercise control over property and maintain accurate property records increases the susceptibility of State assets to loss, theft, and misuse that may otherwise be prevented or detected. (Finding 1, page 9)

We recommended the Center strengthen controls over property and equipment to ensure compliance with applicable rules and regulations.

Center Officials agreed

Center officials agreed with the recommendation and stated the Center will ensure controls over property and equipment are strengthened and staff will be retrained to ensure compliance with rules and regulations.

AUDITORS' OPINION

We conducted a compliance examination of the Center as required by the Illinois State Auditing Act. This was a limited scope compliance examination. We also performed certain accounting procedures with respect to the accounting records of the Center to assist with the financial audit of the entire Department of Human Services. Financial statements for the Department will be presented in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:CML:cl

AUDITORS ASSIGNED

This examination was performed by the Office of the Auditor General's staff.