

REPORT DIGEST

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There was one compliance finding related to the need to dispose of damaged or obsolete surplus equipment noted during this audit. The Center accepted, and is in the process of implementing, our recommendation to properly dispose of these items. Center management should be commended for improving and maintaining good fiscal controls.

AUDITORS' OPINION

We performed certain agreed upon procedures concerning Center financial statements for the Central Office auditors who will be presenting agency-wide financial statements in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:ROQ

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 13
Repeat Findings 00
Prior Recommendations Implemented or
Not Repeated 33

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Striegel Knobloch & Company.

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

SHAPIRO DEVELOPMENTAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

EXPENDITURE STATISTICS	FY 1993	FY 1992	FY 1991
● Total Expenditures (All Funds)	\$43,534,506	\$42,717,582	\$42,909,695
<u>Operations Total</u> % of Total Expenditures	\$43,534,506 100%	\$42,717,582 100%	\$42,909,695 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$33,525,420 77% 1,292	\$32,703,647 76% 1,301	\$32,721,752 76% 1,363
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$3,610,317 8%	\$3,491,658 8%	\$3,541,764 8%
Contractual Services % of Operations Expenditures	\$3,224,720 8%	\$3,233,966 8%	\$3,261,886 8%
All Other Operations Items % of Operations Expenditures	\$3,174,049 7%	\$3,288,311 8%	\$3,384,293 8%
<u>Grants Total</u> % of Total Expenditures	-0- 0%	-0- 0%	-0- 0%
● Cost of Property and Equipment	\$47,053,355	\$44,879,931	\$39,256,824

SELECTED ACTIVITY MEASURES	FY 1993	FY 1992	FY 1991
●Average No. of Residents	816	817	819
●Cost Per Year Per Resident	\$52,126	\$52,286	\$52,393
●Ratio of Direct Care Employees to Residents	1.6	1.6	1.7
●Residents' Care Revenue	\$3,328,154	\$3,117,876	\$3,275,903

AGENCY DIRECTOR(S)
During Audit Period: Ira L. Collins Currently: Ira L. Collins

