

# REPORT DIGEST

## ILLINOIS BOARD OF HIGHER EDUCATION

### COMPLIANCE EXAMINATION

For the Two Years Ended:  
June 30, 2009

#### Summary of Findings:

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

Release Date:  
April 20, 2010



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

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the worldwide web at  
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## INTRODUCTION

There were no material findings of noncompliance disclosed during our examination tests.

## AUDITORS' OPINION

We conducted a compliance examination of the Illinois Board of Higher Education as required by the Illinois State Auditing Act. We have not audited any financial statements of the Board for the purpose of expressing an opinion, because the agency does not, nor is it required to, prepare financial statements.

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WILLIAM G. HOLLAND, Auditor General

WGH:CML:pp

## AUDITORS ASSIGNED

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

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

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**ILLINOIS BOARD OF HIGHER EDUCATION**  
**COMPLIANCE EXAMINATION**  
**For The Two Years Ended June 30, 2009**

<b>EXPENDITURE STATISTICS</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>
• <b>Total Expenditures (All Funds).....</b>	<b>\$15,257,587</b>	<b>\$36,829,608</b>	<b>\$45,566,109</b>
<b><u>OPERATIONS TOTAL</u> .....</b>	<b>\$2,742,034</b>	<b>\$2,848,091</b>	<b>\$2,793,261</b>
% of <b>Total</b> Expenditures.....	18%	8%	6%
Personal Services .....	\$1,958,266	\$1,987,678	\$1,963,591
% of Operations Expenditures .....	71%	70%	70%
Average No. of Employees .....	32	34	31
Other Payroll Costs (FICA, Retirement) .....	\$27,665	\$26,188	\$26,118
% of Operations Expenditures .....	1%	1%	1%
Contractual Services .....	\$507,120	\$568,496	\$537,318
% of Operations Expenditures .....	19%	20%	19%
All Other Operations Items .....	\$248,983	\$265,729	\$266,234
% of Operations Expenditures .....	9%	9%	10%
<b><u>GRANTS TOTAL</u> .....</b>	<b>\$12,515,553</b>	<b>\$33,981,517</b>	<b>\$42,772,848</b>
% of <b>Total</b> Expenditures.....	82%	92%	94%
<b>Total State-Funded Grants</b> .....	<b>\$9,930,945</b>	<b>\$31,083,696</b>	<b>\$40,475,943</b>
% of <b>Total</b> Grants .....	79%	91%	95%
<b>Total Federally-Funded Grants</b> .....	<b>\$2,584,608</b>	<b>\$2,897,821</b>	<b>\$2,296,905</b>
% of <b>Total</b> Grants .....	21%	9%	5%
• <b>Cost of Property and Equipment.....</b>	<b>\$511,646</b>	<b>\$545,080</b>	<b>\$519,201</b>
<b>CASH RECEIPTS</b>	<b>FY 2009</b>	<b>FY 2008</b>	<b>FY 2007</b>
• General Revenue Fund – 001 .....	\$1,126,384	\$503,080	\$1,608,292
• Academic Quality Assurance Fund – 660.....	4,250	-	-
• Private College Academic Quality Assurance Fund – 661 .....		-	-
• BHE State Projects Fund – 736.....	250	172,000	-
• BHE Federal Grants Fund – 983.....	103,000	<u>2,907,423</u>	<u>2,326,202</u>
<b>Total</b> .....	<u>2,281,869</u>	<u>\$3,582,503</u>	<u>\$3,934,494</u>
	<u>\$3,515,753</u>		
<b>EXECUTIVE DIRECTOR</b>			
During Period: Ms. Judy Erwin			
Currently: Ms. Judy Erwin			