

## **REPORT DIGEST**

### **ILLINOIS SUMMER SCHOOL FOR THE ARTS FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1993 AND ILLINOIS SUMMER SCHOOL FOR THE ARTS FOUNDATION FINANCIAL AUDIT FOR THE YEAR ENDED JUNE 30, 1992**

## **INTRODUCTION**

The Illinois Summer School for the Arts (ISSA) was established under the Summer School for the Arts Act. The ISSA was created to seek out and nurture the artistic talent of high school students throughout the State who exhibit unique artistic ability. During the audit period, the Summer School was held for a two-week period each July on the campus of Illinois State University.

The Illinois Summer School for the Arts Foundation was incorporated December 20, 1989. The Foundation's primary purpose was to provide financial or other resources in support of the activities of the ISSA. The balance of the funds held at June 30, 1992 by the Foundation was transferred to the ISSA. The Foundation had no financial activity in FY93.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There were no material findings disclosed in our reports of the Illinois Summer School for the Arts and the Illinois Summer School for the Arts Foundation. The School is commended for maintaining good fiscal controls and implementing our prior recommendation.

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

## **AUDITORS' OPINION**

Our auditors state the June 30, 1993 and 1992 financial statements of the Illinois Summer School for the Arts Grant Fund and the June 30, 1992 financial statements of the Illinois Summer School for the Arts Foundation are fairly presented.

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WILLIAM G. HOLLAND, Auditor General

WGH:GSS:jr

## **SUMMARY OF AUDIT FINDINGS**

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	0	1
Repeated Audit Findings	0	N/A
Prior Recommendations Implemented or Not Repeated	1	N/A

## **AUDITORS ASSIGNED**

The audits were performed by the Auditor General's staff.

**ILLINOIS SUMMER SCHOOL FOR THE ARTS**  
**FINANCIAL AND COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1993**

<b>FINANCIAL ACTIVITY</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>●Total Receipts</b>	\$143,787	\$188,791	\$355,494
State Grant	\$100,000	\$125,000	\$200,000
Tuition	34,541	46,838	8,525
Private Donation	5,250	15,707	1,000
Illinois Alliance for Arts Education	0	0	145,921
Miscellaneous	3,996	1,246	48
<b>●Total Disbursements</b>	<b>\$169,998</b>	<b>\$238,022</b>	<b>\$194,938</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>●Total Individuals Benefitting from the Project</b>	104	112	118

<b>AGENCY DIRECTOR(S)</b>
During Audit Period: John T. Langfeld Currently: John T. Langfeld

**ILLINOIS SUMMER SCHOOL FOR THE ARTS FOUNDATION**  
**FINANCIAL AUDIT**  
**For the Year Ended June 30, 1993**

<b>FINANCIAL ACTIVITY</b>	<b>FY 1992</b>
Total Revenue	\$6,229
Total Expenditures	\$ 97
Transfers Out to the Illinois Summer School for the Arts	\$6,132

<b>FOUNDATION DIRECTOR</b>
The Chair of the Board of Trustees for the Illinois Summer School for the Arts serves as President of the Foundation. During FY92, Susan S. McDonald held these positions.





