

**REPORT DIGEST**

**DEPARTMENT OF NUCLEAR SAFETY  
FINANCIAL AND COMPLIANCE AUDIT**

**(In Accordance with the Federal Single Audit Act  
of 1984, and OMB Circular A-128)**

**FOR THE TWO YEARS ENDED JUNE 30, 1993**

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

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

### **ACCOUNTS RECEIVABLE RECORDS**

The Department did not keep a record of all information required by the Comptroller's Uniform Statewide Accounting System (CUSAS) relating to the collection of accounts receivable. In addition, the Department's records of aged accounts receivable did not agree to the summary report submitted to the Comptroller. The Department's accounts receivable totalled \$169,000 at June 30, 1993. (Finding 1, page 7)

We recommended the Department improve its controls over accounts receivable in order to assure the accuracy of receivable reports. The Department agreed and has indicated that improvements have been made to its controls.

### **OTHER FINDINGS**

The remaining findings were less significant and are being given appropriate attention by the Department. We will review progress toward the implementation of our recommendations in our next audit.

### **AUDITORS' OPINION**

Our auditors stated that the June 30, 1993 financial statements of the Department of Nuclear Safety are fairly presented.

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WILLIAM G. HOLLAND, Auditor General

WGH:JTD:jr

### **SUMMARY OF AUDIT FINDINGS**

	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	4	18
Repeated Findings	1	5
Recommendations Implemented or Not Repeated	17	10

### **SPECIAL ASSISTANT AUDITORS**

Berger Goldstein & Company were our special assistant auditors for this audit.

**DEPARTMENT OF NUCLEAR SAFETY**  
**FINANCIAL AND COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1993**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>●Total Expenditures (All Funds)</b>	<b>\$21,734,026</b>	<b>\$31,586,360</b>	<b>\$40,566,629</b>
<u>OPERATIONS TOTAL</u> % of <b>Total</b> Expenditures	\$16,317,591 75%	\$16,425,482 52%	\$17,685,741 44%
Personal Services % of Operations Expenditures Average No. of Employees	\$8,431,505 52% 224	\$8,493,533 52% 231	\$8,348,403 47% 232
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$2,201,487 14%	\$1,701,653 10%	\$1,448,817 8%
Contractual Services % of Operations Expenditures	\$2,157,421 13%	\$2,406,029 15%	\$2,633,104 15%
All Other Operations Items % of Operations Expenditures	\$3,527,178 21%	\$3,824,267 23%	\$5,255,417 30%
<u>GRANTS TOTAL</u> % of <b>Total</b> Expenditures	\$5,376,281 25%	\$15,125,278 48%	\$22,857,364 56%
<u>REFUNDS TOTAL</u> % of <b>Total</b> Expenditures	\$40,154 0%	\$35,600 0%	\$23,524 0%
<b>●Cost of Property and Equipment</b>	<b>\$21,193,076</b>	<b>\$20,358,000</b>	<b>\$19,521,831</b>

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1993</b>	<b>FY 1992</b>	<b>FY 1991</b>
<b>●Emergency exercises conducted</b>	3	3	5
<b>●Emergency workers trained</b>	3,025	3,150	2,900
<b>●Drinking water samples tested</b>	1,350	1,350	1,300
<b>●Radiation producing devices inspected</b>	9,000	10,900	10,500
<b>●Radiologic technologists accredited</b>	5,800	2,600	5,800
<b>●Radioactive materials inspections</b>	264	324	310

<b>AGENCY DIRECTOR(S)</b>
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During Audit Period: Thomas W. Orciger Currently: Thomas W. Orciger
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