



OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

**POLLUTION CONTROL BOARD
FINANCIAL AND COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1992**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our audit contains five procedural findings related to improving internal controls, timeliness in filing statements, and security over the Board's Local Area Network (LAN) system. The Board has accepted our recommendations to implement corrective actions.

Ms. Sandra L. Wiley, Administrative Manager, provided responses to our findings.

AUDITOR'S OPINION

Our auditors state that the June 30, 1992 and 1991 financial statements of the Pollution Control Board Trust Fund (207) and Pollution Control Board Fund (277) are fairly presented.

A handwritten signature in black ink, appearing to read "WGH", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:ROQ
August 1, 1994

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	5	13
Repeat Audit Findings	2	5
Prior Recommendations Implemented or Not Repeated	11	4

AUDITORS ASSIGNED

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

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

POLLUTION CONTROL BOARD
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1992

EXPENDITURE STATISTICS	FY 1992	FY 1991	FY 1990
● Total Expenditures (All Funds)	\$1,529,299	\$1,569,051	\$1,421,037
<u>Operations Total</u>	\$1,529,299	\$1,569,051	\$1,421,037
% of Total Expenditures	100%	100%	100%
Personal Services	\$ 997,951	\$ 942,423	\$ 763,767
% of Operations Expenditures	65%	60%	54%
Average No. of Employees	30	29	30
Other Payroll Costs (FICA, Retirement)	\$ 146,533	\$ 115,133	\$ 91,728
% of Operations Expenditures	10%	7%	7%
Contractual Services	\$ 112,907	\$ 139,980	\$ 146,979
% of Operations Expenditures	7%	9%	10%
All Other Operations Items	\$ 271,908	\$ 371,515	\$ 418,563
% of Operations Expenditures	18%	24%	29%
<u>Grants Total</u>	-0-	-0-	-0-
% of Total Expenditures	0%	0%	0%
● Cost of Property and Equipment	\$ 566,307	\$ 524,550	\$ 498,749

SELECTED ACTIVITY MEASURES	FY 1992	FY 1991	FY 1990
● Case Distribution	345	317	447
● Opinions and Orders Adopted	1,076	1,001	1,073
● Regulations Proposed	35	28	22
● Total Receipts (All Funds)	\$ 269,937	\$ 160,944	\$ 126,181

AGENCY DIRECTOR(S)
During Audit Period: John C. Marlin Currently: Claire A. Manning (Effective 5/1/93)