

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES

TINLEY PARK MENTAL HEALTH CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2009

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

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CENTER OFFICIALS

Director (Current)	Ms. Brenda Hampton
Hospital Administrator (Acting) (Current)	Mr. Thomas Monahan
Medical Director (Acting) (07/01/08 to Current)	Ms. Scarline Jerome-Kon
Medical Director (07/01/07 to 06/30/08)	Dr. James Brunner
Business Office Administrator	Ms. Ruth Doyle

The Center is located at:

7400 West 183rd Street
Tinley Park, IL 60477

Patrick Quinn, Governor



Michelle R. B. Saddler, Secretary

Tinley Park Mental Health Center
7400 West 183rd Street
Tinley Park, Illinois 60477
(708) 614-4000

May 26, 2010

Honorable William G. Holland
Auditor General
State of Illinois
Des Park Plaza
740 East Ash
Springfield, IL 62703-3154

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Tinley Park Mental Health Center (Center). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2009. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2008, the Center has materially complied with the assertions below.

- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the Center have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Tinley Park Mental Health Center


Marva Arnold, Hospital Administrator


Ruth Doyle, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
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COMPLIANCE REPORT

SUMMARY

The limited State compliance testing performed in this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having compliance testing performed and does not contain scope limitations, disclaimers, but contains a qualification for compliance and internal control.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	6	2
Repeated findings	2	1
Prior recommendations implemented or findings not repeated	0	1

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
09-1	9	Decertification as a provider of Medicare services	Material Noncompliance and Material Weakness
09-2	11	Inadequate maintenance of patient files	Noncompliance and Significant Deficiency
09-3	12	Inadequate controls over voucher processing	Noncompliance and Significant Deficiency
09-4	15	Inadequate controls over accounts receivable	Noncompliance and Significant Deficiency

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CURRENT FINDINGS - Continued

09-5	17	Inadequate controls over timekeeping	Noncompliance and Significant Deficiency
09-6	19	Inadequate controls over State property	Noncompliance and Significant Deficiency

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
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The findings noted during the limited scope compliance examination for the two years ended June 30, 2007 have been repeated.

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on May 18, 2010. Attending were:

Department of Human Services

Albert Okwuegbunam, DHS Audit Liaison
Anna Moore, DHS Audit Liaison

Tinley Park Mental Health Center

Marva Arnold, Hospital Administrator
Ruth Doyle, Business Office Administrator
Scarline Jerome-Kon, Medical Director
Janine Gudac, Rehabilitation Director
Dean Conrad, Social Worker Director
Laura K. Godinez, Quality Manager

Office of the Auditor General

Alison Schertz, Audit Manager
Jose G. Roa, Audit Supervisor

Responses to the recommendations were provided by Michelle R.B. Saddler, Secretary, per correspondence dated May 25, 2010.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have performed a limited scope compliance examination of the State of Illinois Department of Human Services – Tinley Park Mental Health Center's (Center) compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2009. The management of the State of Illinois Department of Human Services - Tinley Park Mental Health Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Human Services - Tinley Park Mental Health Center's compliance based on our examination.

- A. The State of Illinois Department of Human Services - Tinley Park Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Human Services - Tinley Park Mental Health Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Human Services - Tinley Park Mental Health Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Department of Human Services - Tinley Park Mental Health Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Human Services - Tinley Park Mental Health Center on behalf of the State or held in trust by the State of Illinois Department of Human Services - Tinley Park Mental Health Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 17 – Revenues, Refunds and Receivables
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the Department of Human Services Central Office, and accordingly, any findings from the results of those procedures have been included in the Department of Human Service – Central Office compliance report.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Human Services - Tinley Park Mental Health Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Human Services - Tinley Park Mental Health Center's compliance with specified requirements.

As described in finding 09-1 in the accompanying Schedule of Findings, the State of Illinois Department of Human Services - Tinley Park Mental Health Center did not comply with requirements regarding conditions of participation as a Medicare Services Provider established by the federal government. Compliance with such requirements is necessary, in our opinion, for the State of Illinois Department of Human Services - Tinley Park Mental Health Center to comply with requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois Department of Human Services - Tinley Park Mental Health Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2009. However, the results of our procedures disclosed other instances of noncompliance, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as Finding Code No 09-2, 09-3, 09-4, 09-5, and 09-6.

Internal Control

The management of the State of Illinois Department of Human Services - Tinley Park Mental Health Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Human Services - Tinley Park Mental Health Center's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide* issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Human Services - Tinley Park Mental Health Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Human Services - Tinley Park Mental Health Center internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies. We consider the deficiency in internal control over compliance as described in the accompanying Schedule of Findings as finding 09-1 to be a material weakness.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in findings 09-2, 09-3, 09-4, 09-5, and 09-6 in the accompanying Schedule of Findings to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The State of Illinois Department of Human Services - Tinley Park Mental Health Center's responses to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Human Services - Tinley Park

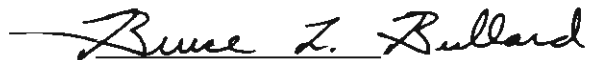
Mental Health Center's responses and, accordingly, we express no opinion on them.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, to the 2009 and the 2008 Supplementary Information for State Compliance Purposes, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2007 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Center and Department of Human Services management, and is not intended to be and should not be used by anyone other than these specified parties.



Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

May 26, 2010

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS, AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings

09-1. **FINDING** (Decertification as a provider of Medicare services)

The Tinley Park Mental Health Center (Center) did not obtain certification from the Federal Department of Health and Human Services to be a provider of services under the Medicare Program (Title XVIII of the Social Security Act).

On February 6, 2007, the Center for Medicare & Medicaid Services (CMS) issued notice the Center was decertified effective February 23, 2007 and could no longer seek payment for services from the Medicare program. In December 2007, the Center submitted an application for recertification to CMS, stating all previous noncompliance issues had been corrected. CMS conducted a resurvey in September 2009. On October 21, 2009, CMS informed Center management the Center still did not meet the requirements for participation in the Medicare program. The resurvey concluded the Center did not meet the following two conditions of participation: Special Medical Record Requirements for Psychiatric Hospitals (42 CFR 482.61) and Special Staff Requirements for Psychiatric Hospitals (42 CFR 482.62). The reason for noncompliance with each condition of participation was as follows:

1. Special Medical Record Requirements for Psychiatric Hospitals (42 CFR 482.61):
 - a. Medical records did not permit the determination of the degree and intensity of treatment provided to patients.
 - b. Written treatment plans did not identify patient-related short-term and long-term goals stated in observable, measureable, and behavioral terms.
 - c. Written treatment plans did not specify treatment interventions based on individual needs.
 - d. The treatments received by patients were not documented in such a way to assure that all active therapeutic efforts were included.

2. Special Staff Requirements for Psychiatric Hospitals (42 CFR 482.62).
 - a. The Center did not have adequate numbers of qualified professional and supportive staff to evaluate patients; formulate written, individualized, comprehensive, treatment plans; provide active treatment measures; and engage in discharge planning.
 - b. The Medical Director did not consistently monitor and evaluate the quality and appropriateness of services and treatment provided by the medical staff.
 - c. The Nursing Director did not consistently demonstrate competence to participate in interdisciplinary formulation of individual treatment plans; to give skilled nursing care and therapy; and to direct, monitor, and evaluate the nursing care furnished.

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Current Findings - Continued

- d. The Center did not provide adequate numbers of qualified therapeutic activities staff to design and implement individualized and comprehensive therapeutic activities for patients.

All providers of services under the Medicare program are required to meet all of the conditions set forth in the Medicare Provider Agreement and requirements established under Title XVIII of the Social Security Act. There are two conditions of participation which apply to psychiatric hospitals only: Special Medical Record Requirements (42 CFR 482.61) and Special Staff Requirements (42 CFR 482.62).

Center management stated that the failure to comply with requirements of the Medicare Provider Agreement and Title XVIII of the Social Security Act were primarily the result of staff reduction, job assignment transfers, and inadequate training of personnel.

Failure to maintain certification as a Medicare services provider has resulted in a loss of federal funding for Center operations. This lack of funding has caused the Center to transfer potential Medicare patients to other Centers that have maintained their certification, and could impair the care provided to existing patients. (Finding Code No. 09-1, 07-1)

RECOMMENDATION

We recommend the Center continue to pursue efforts for recertification and strengthen controls to ensure compliance with the Medicare Provider Agreement and the Social Security Act.

CENTER RESPONSE

Agree. Tinley Park Mental Health Center continues its efforts to regain recertification as a Medicare provider of psychiatric inpatient services. The hospital has corrected and remains in compliance with the findings from a February 2007 survey. The hospital has implemented corrective actions and is in compliance with the findings from a September 2009 survey.

In April 2010, the Division of Mental Health, on the hospital's behalf, requested a hearing before an administrative law judge. The hospital contends CMS surveyors were in error in stating the original findings had not been corrected. The hospital contends that CMS erred in denying the hospital an appeal and in not reestablishing the hospital's certification following the September 2009 survey. The facility will continue its effort to maintain compliance with all subsections of the CMS Standards for Psychiatric Hospitals.

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Current Findings - Continued

09-2. **FINDING** (Inadequate maintenance of patient files)

The Tinley Park Mental Health Center (Center) did not adequately maintain patient files.

Six of 19 (32%) patient files tested did not contain sufficient evidence the Center had complied with required statute. One file tested did not contain evidence the Center had notified designated persons of the patient's admission within 24 hours of admission. The remaining five patient files tested did not contain a properly completed Notice of Admission Form requesting the patient, at admission, if they wish to notify any designated persons.

The Mental Health and Developmental Disabilities Code (Code) (405 ILCS 5/2-113) requires the Center to notify, within 24 hours, designated persons of the patient's admission.

Center officials stated efforts were made to comply with the Code, but due to staff oversight and understaffing the noted files were not properly documented to reflect full compliance.

Failure to comply with the Code related to documentation of patients' admission could jeopardize the health care provided to the patient and expose the Center to unnecessary risks. (Finding Code No. 09-2, 07-2, 05-2)

RECOMMENDATION

We recommend the Center maintain sufficient documentation to ensure compliance with the Code.

CENTER RESPONSE

Agree. The Center management will hold an in-service training for the Center's intake and social work staff on the proper documentation of patient files to ensure the files are maintained according to the federal regulations.

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Current Findings - Continued

09-3. **FINDING** (Inadequate controls over voucher processing)

The Tinley Park Mental Health Center (Center) did not exercise adequate controls over voucher processing.

We noted the following weaknesses:

- Three of 62 (5%) vouchers tested, totaling \$27,908, did not agree to supporting documentation. One voucher contained errors in the proposal amount and did not show details of what was billed. The other two vouchers did not show sufficient details of what was billed. As a result, we were unable to determine if the expenditures were reasonable or necessary.

The Statewide Accounting Management System (SAMS) (Procedure 17.10.20) requires each State agency maintain all supporting documentation necessary to substantiate expenditures.

Center personnel stated vouchers did not agree to supporting documentation due to personnel not preparing or maintaining adequate documentation.

- Seven of 62 (11%) vouchers tested, totaling \$56,382, were approved for payment from 2 to 86 days late.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either approve or deny the bill in whole or in part within 30 days after physical receipt of the bill.

Center management stated vouchers were approved late due to staff time restrictions and oversight.

- One of 62 (2%) vouchers tested, totaling \$22,181, did not contain an approval date. As a result, we were unable to determine if the voucher was approved timely. Two of 62 (3%) vouchers tested, totaling \$2,580, were not date stamped with the proper bill receipt date. As a result, we were unable to determine if the vouchers were approved timely or if interest was required to be paid. Seven of 62 (11%) vouchers tested, totaling \$48,489, did not have a receiving officer approval. As a result, we were unable to determine if the vouchers were properly reviewed by the Center prior to approval for payment.

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Current Findings - Continued

The Illinois Administrative Code (74 Ill. Adm. Code 900.30) requires each State agency to maintain written or electronic records reflecting the date or dates which goods were received and accepted or services were rendered; proper bills were received; approvals for payment were made; bills were disapproved, in whole or in part; and payment was issued by the Comptroller's Office. The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) states each invoice-voucher upon receipt of goods or services must be signed by the receiving officer verifying goods or services meet the stated specifications.

Center management stated missing approval date, date stamps, and receiving officer approvals, were due to oversight.

- One of 62 (2%) vouchers tested, totaling \$1,136, was approved 32 days prior to receiving a proper bill. One of 62 (2%) vouchers tested, totaling \$3,520, did not agree to the terms of its contract. The hourly rate paid did not agree to the contract terms and as a result the vendor was underpaid by \$146.

The State Finance Act (30 ILCS 105/9.05) requires that payment for goods or services cannot be made in advance unless the agency head certifies that the terms of the contract require advance payment.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds and property are safeguarded against waste, loss, unauthorized use, and misappropriation. Adequate controls would ensure goods are received prior to payment approval and vouchers payments agree to contract terms.

Center management stated prior approval before receipt of goods was due to the voucher being shipped in two parts and mistakenly approved in full in advance. In addition, vouchers did not agree to contract terms due to oversight, which has been corrected.

Failure to exercise proper controls over voucher processing and expenditure records could result in waste, loss, unauthorized use, and misappropriation of State funds. (Finding Code No. 09-3)

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Current Findings – Continued

RECOMMENDATION

We recommend the Center strengthen internal controls over expenditures by following all applicable State laws, rules and regulations.

CENTER RESPONSE

Agree. The Center management will meet with vouchering staff and establish a checklist of requirements for vouchers processed, as well as re-reviewing the steps followed during the voucher process to indentify and correct any errors.

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Current Findings - Continued

09-4. **FINDING** (Inadequate controls over accounts receivables)

The Tinley Park Mental Health Center (Center) did not maintain adequate controls over its accounts receivables.

During our testing, we noted the following:

- The Center did not complete a “Notice of Determination” (Form IL462-612) within 30 days of the recipient’s admission for 11 of 25 (44%) accounts receivable files tested. The notices were completed 6 to 322 days late for receivables totaling \$140,400.

According to the State-Operated Mental Health/Developmental Disabilities (MH/DD) Facilities, Policy and Procedure Manual (No. 02.08.01.040), within the first month of admission to a State-operated MH/DD facility service charges are determined and facility resource personnel generate a “Notice of Determination” (Form IL462-612), which is then mailed to the debtor.

- The Center did not report 10 of 25 (40%) accounts receivable files tested, totaling \$167,261, as problem accounts to DHS Central Office in a timely manner for receivables outstanding greater than 180 days. Four of 25 (16%) receivables, totaling \$84,911, were reported between 23 and 343 days late. Six of 25 (24%) receivables, totaling \$82,350, were not yet reported as of the date of testing on 9/23/09. As of 9/23/09, these receivables were outstanding from 429 to 881 days.

According to MH/DD Policy and Procedure (No. 02.08.01.040), the Center is required to send a “Notice to Revenue Management Section of an Account Problem” (Form IL462-681) for problem accounts outstanding 180 days. The form is used to notify DHS – Revenue Management Section regarding account collection problems and to request assistance in collection.

Center personnel stated the weaknesses noted in controls over accounts receivable were due to insufficient staffing.

Failure to determine and notify the debtor of initial charges, and failure to notify Central Office of problem accounts receivable older than 180 days delays the State’s ability to collect outstanding debts as soon as possible. (Finding Code No. 09-4)

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Current Findings - Continued

RECOMMENDATION

We recommend the Center follow its policies and procedures designed to ensure accounts receivable are collected as soon as possible.

CENTER RESPONSE

Agree. The Center currently provides part-time staffing on a contractual basis to process accounts receivables. The Center has submitted a request for approval to continue these services into the next fiscal year which is still pending. The Center will also request approval to re-fill the full-time vacancy left when the Reimbursement Officer II staff person retired.

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Current Findings - Continued

09-5. **FINDING** (Inadequate controls over timekeeping)

The Tinley Park Mental Health Center (Center) did not maintain adequate internal controls over its timekeeping function.

Auditors selected to review two months of attendance records for 25 employees. We noted the following:

- For ten of 25 (40%) employees tested, the timekeeper signature and date were not recorded on the Monthly Attendance Records for 17 of the 50 (34%) months selected for review.
- For three of 25 (12%) employees tested, there were ten Staff Request for Time Off forms that did not contain either the supervisor signature, the date of supervisor signature, or the date of employee signature.

The Department of Human Services, Administrative Directive 01.02.02.170 requires supervisors to appoint a timekeeper to keep accurate and timely attendance records for each employee within an assigned area. Each month DHS employees receive a Monthly Attendance Record (AM027001) for their review. If the AM027001 is accurate, the employee, timekeeper, and supervisor shall sign and date the Monthly Attendance Record (AM027001) within five working days of the employee's receipt of the form. Directive 01.02.02.170 also states that supervisors are responsible for approving time off for all employees under their direct supervision.

Center management stated timekeeper signatures and dates, the supervisor signature, the date of supervisor signature, and the date of employee signature were not recorded due to oversight.

- For six of 25 (24%) employees tested, Monthly Attendance Records were not available for eight of the 50 (16%) months selected.

The State Records Act (5 ILCS 160/9) requires the head of each agency to establish and maintain an active, continuing program for agency records management, which shall include effective controls over the maintenance of records.

Center management stated the missing Monthly Attendance Records were possibly misfiled.

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For the Two Years Ended June 30, 2009

Current Findings – Continued

- The Center did not properly maintain segregation of duties over entry of time and attendance records. The Center failed to designate another employee to record the time and attendance for the timekeeper.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law, and that resources are safeguarded against waste, loss, unauthorized use and misappropriation. Accordingly, these controls would require an adequate segregation of duties in the timekeeping function.

Center management stated the timekeeper was allowed to enter their own time and attendance records due to oversight.

Failure to maintain complete time and attendance records is noncompliance with State policies and increases the risk that employees are being paid for time not spent on official State business. In addition, inadequate segregation of duties in the timekeeping function could result in the improper recording of hours worked for the Center's timekeeper. (Finding Code No. 09-5)

RECOMMENDATION

We recommend unit supervisors adequately review and maintain employee requests for time off as well as monthly attendance records and ensure that all necessary approvals are obtained. Also, we recommend the Center maintain adequate internal controls over the timekeeping function by designating another employee to record the time and attendance records for the timekeeper.

CENTER RESPONSE

Agree. The Center management will meet with unit supervisors to review timekeeping procedures to ensure requests for time off as well as monthly attendance records are completely filled out and approved. The Center has designated, obtained access for, and trained another employee to record the time and attendance records for the timekeeper.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS, AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings – Continued

09-6. **FINDING** (Inadequate controls over State property)

The Tinley Park Mental Health Center (Center) did not maintain adequate controls over State property.

- For 12 of 65 (18%) property transactions tested, totaling \$60,874, the Center could not provide supporting documentation. Of the 12 transactions, six were property additions totaling \$12,487, three were property deletions totaling \$17,527, and three were adjustments due to errors totaling \$30,860.

The Statewide Accounting Management Manual (SAMS) (Procedure 17.10.20) requires agencies to maintain all supporting documentation necessary to substantiate their encumbrances, expenditures and other transactions.

- Six of 50 (12%) property items selected for observation, totaling \$2,265, were not recorded on the Center's property records at the correct location.

The Statewide Accounting Management System Manual (SAMS) (Procedure 29.10.10) requires State agencies to maintain a detail record of State property including accurate cost, location, and tag number.

- Three of 50 (6%) property items selected for observation, totaling \$637, could not be located by Center.

The State Property Control Act (30 ILCS 605/4) requires every agency to be accountable for the supervision, control, and inventory of all property under its jurisdiction.

Center management stated missing documentation, property items not recorded at their correct location, and property items not able to be located were a result of oversight.

Failure to maintain accurate property control records increases the potential for loss or theft of State property and reduces the reliability of fixed asset information used for financial reporting. (Finding Code No. 09-6)

RECOMMENDATION

We recommend the Center ensure all property is recorded accurately on the property control records and applicable supporting documentation is completed and maintained.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS, AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Current Findings – Continued

CENTER RESPONSE

Agree. The Center will conduct a follow-up training for staff regarding documentation of State property.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
FINDINGS, RECOMMENDATIONS, AND CENTER RESPONSES
For the Two Years Ended June 30, 2009

Prior Findings Not Repeated

The findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2007 have been repeated and are presented in the Current Findings section of the Schedule of Findings within this report.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2009

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

Fiscal Schedules and Analysis

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories
- Analysis of Accounts Receivable

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Contractual Payroll Employees (not examined)
- Shared Resources (not examined)
- Center Utilization (not examined)
- Annual Center Statistics
 - Cost Per Year/Day Per Resident (not examined)
 - Ratio of Employees to Residents (not examined)
 - Reported Employee Job Injuries (not examined)
 - Food Services (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on Employee Overtime, Contractual Payroll Employees, Shared Resources, Center Utilization, Annual Center Statistics, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2009

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2009	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2009	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2009	BALANCES LAPSED AUGUST 31, 2009
PUBLIC ACTS 95-0734					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services		\$ 12,664,668	\$ 591,840	\$ 13,256,508	
Retirement contributions		2,628,910	122,338	2,751,248	
State contributions to Social Security		868,534	39,442	907,976	
Contractual services		1,051,909	88,255	1,140,164	
Travel		17,417	526	17,943	
Commodities		2,240,366	75,386	2,315,752	
Printing		9,391	-	9,391	
Equipment		2,668	-	2,668	
Telecommunications services		135,061	29,976	165,037	
Operation of auto equipment		16,640	1,617	18,257	
Interest Penalty		11,905	5,535	17,440	
Expenses related to living skills program		-	-	-	
Costs associated with behavioral health services		113,601	3,864	117,465	
Asbestos Abatement Cost		-	-	-	
Fixed Equipment		9,950	-	9,950	
Arbitrage Tax Rebate Payments		-	-	-	
		<u>-</u>	<u>-</u>	<u>-</u>	
Total (1)	<u>\$ 20,900,900</u>	<u>\$ 19,771,020</u>	<u>\$ 958,779</u>	<u>\$ 20,729,799</u>	<u>\$ 171,101</u>

(1) The Illinois General Assembly appropriated operating funds to the Tinley Park Mental Health Center as a lump sum appropriation. Information reported above is by detail object code.

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1ST TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services		\$ 12,709,509	\$ 568,701	\$ 13,278,210	
Retirement contributions		2,081,162	93,171	2,174,333	
State contributions to Social Security		868,832	37,403	906,235	
Contractual services		930,376	240,069	1,170,445	
Travel		24,909	1,990	26,899	
Commodities		2,148,851	128,865	2,277,716	
Printing		9,402	293	9,695	
Equipment		9,826	17,185	27,011	
Telecommunications services		164,973	24,683	189,656	
Operation of auto equipment		19,534	468	20,002	
Interest Penalty		67	425	492	
Expenses related to living skills program		5,000	-	5,000	
Costs associated with behavioral health services		196,909	146,766	343,675	
Asbestos Abatement Cost		16,745	-	16,745	
Fixed Equipment		7,345	-	7,345	
Arbitrage Tax Rebate Payments		-	-	-	
Total (1)	<u>\$ 20,527,500</u>	<u>\$ 19,193,440</u>	<u>\$ 1,260,019</u>	<u>\$ 20,453,459</u>	<u>\$ 74,041</u>

(1) The Illinois General Assembly appropriated operating funds to the Tinley Park Mental Health Center as a lump sum appropriation. Information reported above is by detail object code.

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**
For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
	P.A. 95-0734	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 20,900,900</u>	<u>\$ 20,527,500</u>	<u>\$19,387,500</u>
EXPENDITURES			
Personal services	\$ 13,256,508	\$ 13,278,210	\$12,418,353
Retirement contributions	2,751,248	2,174,333	1,424,256
State contributions to Social Security	907,976	906,235	839,297
Contractual services	1,140,164	1,170,445	1,211,601
Travel	17,943	26,899	15,854
Commodities	2,315,752	2,277,716	2,535,796
Printing	9,391	9,695	3,746
Equipment	2,668	27,011	127,525
Telecommunications services	165,037	189,656	169,022
Operation of auto equipment	18,257	20,002	20,616
Interest Penalty	17,440	492	1,626
Expenses related to living skills program	-	5,000	5,000
Costs associated with behavioral health services	117,465	343,675	550,615
Asbestos Abatement Cost	-	16,745	-
Fixed Equipment	9,950	7,345	7,344
Arbitrage Tax Rebate Payments	-	-	9,745
Total Expenditures	<u>20,729,799</u>	<u>20,453,459</u>	<u>19,340,396</u>
LAPSED BALANCES	<u>\$ 171,101</u>	<u>\$ 74,041</u>	<u>\$ 47,104</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2009

The locally held funds of the Center are grouped into two fund categories and are non-appropriated funds. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Funds

The General Funds consist of the Living Skills Fund, Patient Travel Trust Fund, and Petty Cash account. These funds and account are used to record the activity of monies received from the State's General Revenue Fund for designated purposes.

The Living Skills Fund (SAMS fund number 1214) was established to provide behavioral modification programs for residents. The source of revenue is State appropriation. The revenue is expended by distributing reward payments that are earned by residents by achievement of desired behavioral modifications.

The Patient Travel Trust Fund (SAMS fund number 1247) was established to provide for transportation of residents without funds. The source of revenue is the State appropriation. Expenditures are for travel costs incurred to transport indigent recipients to another facility or to their home upon discharge.

The Petty Cash account is maintained for the purpose of making change, purchasing items of small cost, payment of postage due, and for other nominal expenditures that cannot be administered economically and efficiently through the customary vouchering system. Reimbursements to the account are from State General Revenue Fund appropriations for contractual services.

Special Revenue Fund

The Special Revenue Fund consists of the DHS Other Special Trusts Fund. This fund is used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for specific purposes.

The DHS Other Special Trust Fund (SAMS fund number 1139) was established to provide for the special comfort, pleasure and amusement of the residents. The primary sources of revenue for the fund are a percentage of vending machine commissions and monies donated for resident use. Also, any unclaimed Resident's Trust Fund balance of a resident separated from the Center for two years is transferred to this fund with the provision that the resident is entitled to the money upon application. These funds are then used for activities and materials to help fulfill the recipients' needs in these areas.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
FOR THE TWO YEARS ENDED JUNE 30, 2009

2. Fiduciary Fund Type

Agency Fund

The Agency Fund consists of the DHS Resident's Trust Fund. Agency funds are used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The DHS Resident's Trust Fund (SAMS fund number 1143) is maintained as a depository for funds of residents while in residence at the Center. The fund also is used to receive Social Security monies obtained to pay for resident billings. Disbursements from the fund consist primarily of withdrawals of monies for recipients' personal use at the Center or when discharged as well as payments to the Department of Human Services Central Office for care and treatment charges billed to the recipient.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2009

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2008	\$ 7,359	\$ 1,721	\$ 1,000	\$ 1,231	\$ 371
Receipts					
Income from Sales	1,135				
Investment Income	3,013				
Resident deposits		20			
Donations					
Reimbursements					1,047
Private Orgs. or Individuals	29				
Fund Transfers-in				9,000	
Total Receipts	<u>\$ 4,177</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 9,000</u>	<u>\$ 1,047</u>
Disbursements					
Operating expenses					1,285
Contractual services	7,951				
Travel				5,842	
Resident withdrawals		1,621			
Fund Transfers-out			1,000	1,231	
Total Disbursements	<u>\$ 7,951</u>	<u>\$ 1,621</u>	<u>\$ 1,000</u>	<u>\$ 7,073</u>	<u>\$ 1,285</u>
Balance - June 30, 2009	<u><u>\$ 3,585</u></u>	<u><u>\$ 120</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,158</u></u>	<u><u>\$ 133</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For the Year Ended June 30, 2008

	1139 DHS Other Special Trusts Fund	1143 DHS Resident's Trust Fund	1214 Living Skills Fund	1247 Patient Travel Trust Fund	Petty Cash Account
Balance - July 1, 2007	\$ 7,667	\$ 644	\$ 4,014	\$ 1,994	\$ 243
Receipts					
Income from Sales	1,366				
Investment Income	208				
Resident deposits		3,527			
Donations	3,832				
Reimbursements Private Orgs. or Individuals					2,038
Fund Transfers-in			5,000	6,000	
Total Receipts	<u>\$ 5,406</u>	<u>\$ 3,527</u>	<u>\$ 5,000</u>	<u>\$ 6,000</u>	<u>\$ 2,038</u>
Disbursements					
Operating expenses					1,910
Contractual services	5,714				
Travel				4,769	
Resident withdrawals		2,450			
Fund Transfers-out			8,014	1,994	
Total Disbursements	<u>\$ 5,714</u>	<u>\$ 2,450</u>	<u>\$ 8,014</u>	<u>\$ 6,763</u>	<u>\$ 1,910</u>
Balance - June 30, 2008	<u><u>\$ 7,359</u></u>	<u><u>\$ 1,721</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ 1,231</u></u>	<u><u>\$ 371</u></u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2009

	Land and land improvements	Buildings and building improvements	Site improvements	Equipment	Total
<u>Balance June 30, 2007</u>	<u>\$ 80,975</u>	<u>\$ 39,697,688</u>	<u>\$ 10,709,233</u>	<u>\$ 1,693,466</u>	<u>\$ 52,181,362</u>
Additions:					
Purchases				132,187	132,187
Transfers-in:					
Intra-agency				279,356	279,356
Capital Development Board		1,674	33,913		35,587
Used Equip Addition				11,879	11,879
Adjustments				59	59
Total Additions	<u>\$ -</u>	<u>\$ 1,674</u>	<u>\$ 33,913</u>	<u>\$ 423,481</u>	<u>\$ 459,068</u>
Deductions:					
Transfers-out:					
Intra-agency (within DHS)				381,194	381,194
Inter-agency (outside DHS)				20,867	20,867
Clerical error				11,893	11,893
Other				2,632	2,632
Adjustment				58,604	58,604
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 475,190</u>	<u>\$ 475,190</u>
<u>Balance June 30, 2008</u>	<u>\$ 80,975</u>	<u>\$ 39,699,362</u>	<u>\$ 10,743,146</u>	<u>\$ 1,641,757</u>	<u>\$ 52,165,240</u>
Additions:					
Purchases				12,435	12,435
Transfers-in:					
Intra-agency				317,539	317,539
Capital Development Board		9,376			9,376
Used Equip Addition				5,400	5,400
Adjustments				522	522
Total Additions	<u>\$ -</u>	<u>\$ 9,376</u>	<u>\$ -</u>	<u>\$ 335,896</u>	<u>\$ 345,272</u>
Deductions:					
Transfers-out:					
Intra-agency (within DHS)				304,217	304,217
Inter-agency (outside DHS)				4,798	4,798
Surplus property				50,085	50,085
Scrap property				40,475	40,475
Clerical error				350	350
Other				4,409	4,409
Adjustment				164	164
Total Deductions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,498</u>	<u>\$ 404,498</u>
<u>Balance June 30, 2009</u>	<u>\$ 80,975</u>	<u>\$ 39,708,738</u>	<u>\$ 10,743,146</u>	<u>\$ 1,573,155</u>	<u>\$ 52,106,014</u>

Note: The property balances at June 30, 2008 and 2009 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
For the Years Ended June 30,

	FISCAL YEARS		
	2009	2008	2007
<u>General Revenue Fund</u>			
<u>RECEIPTS</u>			
Jury duty, witness fees, military duty	\$ 324	\$ 140	\$ 544
Copy charges	105	-	50
TOTAL RECEIPTS	<u>\$ 429</u>	<u>\$ 140</u>	<u>\$ 594</u>
<u>DEPOSITS</u>			
Receipts recorded by Agency	\$ 429	\$ 140	\$ 594
Add: Deposits in transit - Beginning of year	-	34	34
Deduct: Deposits in transit - End of year	34	-	34
Add: Incorrect deposits from other Centers	12	-	-
DEPOSITS RECORDED BY COMPTROLLER	<u>\$ 407</u>	<u>\$ 174</u>	<u>\$ 594</u>

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2009

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2009 and June 30, 2008 are shown below:

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	<u>2009</u>	<u>2008</u>	<u>AMOUNT</u>	<u>%</u>
Retirement Contributions	\$2,751,248	\$2,174,333	\$576,915	27%
Travel	\$17,943	\$26,899	(\$8,956)	(33%)
Equipment	\$2,668	\$27,011	(\$24,343)	(90%)
Interest Penalty	\$17,440	\$492	\$16,948	3,447%
Expenses related to living skills program	\$0	\$5,000	(\$5,000)	(100%)
Costs associated with behavioral health services	\$117,465	\$343,675	(\$226,210)	(66%)
Asbestos Abatement cost	\$0	\$16,745	(\$16,745)	(100%)
Fixed Equipment	\$9,950	\$7,345	\$2,605	35%

Center management provided the following explanations for the significant variations identified above.

Retirement Contributions

Retirement Contribution expenditures increased in FY09 due to an increase in the overall State employees' contribution rate. The overall State employees' contribution rate increased from 16.561% in FY08 to 21.049% in FY09.

Travel

Travel expenditures decreased in FY09 due to the Center no longer paying mileage for an employee who also performed duties for the Madden Mental Health Center during FY08.

Equipment

Equipment expenditures decreased in FY09 due to budget constraints.

Interest Penalty

Interest penalty payments increased due to the delay in payments out of the Comptroller's office in FY09.

Expenses related to living skills program

Expenses related to living skills program decreased due to the program being discontinued in FY09.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2009 - continued

Costs associated with behavioral health services

The costs associated with behavioral health services decreased due to fewer payments to community providers during FY09.

Asbestos Abatement cost

The asbestos abatement cost was a one-time cost related to asbestos removal during FY08.

Fixed Equipment

Fixed equipment expenditures increased due to costs related to expanding the electronic security system in Maple Hall in FY09.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2008 and June 30, 2007 are shown below:

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
Retirement Contributions	\$2,174,333	\$1,424,256	\$750,077	53%
Travel	\$26,899	\$15,854	\$11,045	70%
Printing	\$9,695	\$3,746	\$5,949	159%
Equipment	\$27,011	\$127,525	(\$100,514)	(79%)
Interest Penalty	\$492	\$1,626	(\$1,134)	(70%)
Costs associated with behavioral health services	\$343,675	\$550,615	(\$206,940)	(38%)
Asbestos Abatement cost	\$16,745	\$0	\$16,745	100%
Arbitrage Tax Rebate Payments	\$0	\$9,745	(\$9,745)	(100%)

Center management provided the following explanations for the significant variations identified above.

Retirement Contributions

Retirement Contribution expenditures increased in FY08 due to an increase in the overall State employees' contribution rate. The overall State employees' contribution rate increased from 11.525% in FY07 to 16.561% in FY08.

Travel

Travel expenditures increased in FY08 due to the Center paying mileage reimbursement for employee who also performed duties for the Madden Mental Health Center during FY08.

Printing

Printing expenditures increased in FY08 due to the Center being instructed to change the object code that they were historically buying copier paper out of from 1304 to 1302, increasing printing expenditures over FY07.

Equipment

Equipment expenditures decreased in FY08 due to the purchase of two vehicles in FY07.

Interest Penalty

Interest penalty payments decreased in FY08 due to the Center improving the timeliness of medical services vouchers' approvals, thereby reducing interest payments.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2009

Fiscal Year 2008 - continued

Costs associated with behavioral health services

The costs associated with behavioral health services decreased due to fewer payments to community providers during FY08.

Asbestos Abatement cost

The asbestos abatement cost was a one-time cost related to asbestos removal during FY08.

Arbitrage Tax Rebate Payment

In FY07, the Center made a payment to the Internal Revenue Service under instruction from DHS – Central Office. This was a one-time payment; therefore, appears as a decrease in FY08.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2009

We have reviewed lapse period spending for fiscal years ended June 30, 2009 and 2008 and have identified significant lapse period spending (20% or more). A schedule of significant lapse period spending for fiscal year 2009 is shown below:

Fiscal Year Ended June 30, 2009

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Interest Penalty	\$17,440	\$5,535	32%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Interest Penalty

Interest penalty payments are processed as they are calculated by DHS - Fiscal Services and forwarded to the facilities for review and appropriate action. Due to payment delays during this fiscal year, interest penalty payments were also processed later.

STATE OF ILLINOIS
DEPARTMENT OF HUMAN SERVICES
TINLEY PARK MENTAL HEALTH CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE TWO YEARS ENDED JUNE 30, 2009

A schedule of significant lapse period spending for the fiscal year ended June 30, 2008 is shown below:

Fiscal Year Ended June 30, 2008

<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Contractual Services	\$1,170,445	\$240,069	21%
Equipment	\$27,011	\$17,185	64%
Interest Penalty	\$492	\$425	86%
Costs associated with behavioral health services	\$343,675	\$146,766	43%

Center management provided the following explanations for the significant lapse period expenditures identified above.

Contractual Services

The Center received and paid invoices during the lapse period for services provided during the month of June, which include, health information management staffing services, infection control consultant services, language interpretation services, medical services provided to patients institutional laundry services, janitorial services and medical waste pickup. In addition, invoices for the patient tracking system were also paid during the lapse period.

Equipment

Orders for chairs, file cabinets, and tables that were placed in late May and June were received and processed for payment during the lapse period.

Interest Penalty

Interest Penalty payments are processed as they are calculated by DHS - Fiscal Services and forwarded to the facilities for review and appropriate action.

Cost associated with behavioral health services

Services that were provided prior to June 30 were invoiced and processed for payment during the lapse period.

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SCHEDULE OF CHANGES IN INVENTORIES
For the Two Years Ended June 30, 2009

	Balance #####	Additions	Deletions	Balance June 30, 2009
General Stores:				
Medical lab	\$ 255	\$ 21,881	\$ 22,084	\$ 52
Food supplies	457,466	1,947,481	2,097,270	307,677
Household and laundry	57,298	234,802	260,661	31,439
Other general stores	25,232	120,975	124,672	21,535
Mechanical Stores:				
Repair and Maintenance	-	105	105	-
Other mechanical stores	12	250	241	21
Pharmacy	350,539	3,571,857	3,736,688	185,708
	<u>\$ 890,802</u>	<u>\$ 5,897,351</u>	<u>\$6,241,721</u>	<u>\$ 546,432</u>

	Balance #####	Additions	Deletions	Balance June 30, 2008
General Stores:				
Medical lab	\$ 149	\$ 15,817	\$ 15,711	\$ 255
Food supplies	443,943	2,053,308	2,039,785	457,466
Household and laundry	85,125	180,662	208,489	57,298
Other general stores	43,558	106,397	124,723	25,232
Mechanical Stores:				
Repair and Maintenance	-	25,908	25,908	-
Other mechanical stores	27	3,696	3,711	12
Pharmacy	353,804	3,962,611	3,965,876	350,539
	<u>\$ 926,606</u>	<u>\$ 6,348,399</u>	<u>\$6,384,203</u>	<u>\$ 890,802</u>

Note: The information noted in the above schedule was obtained from Center records and is valued at weighted average cost. The Department of Human Services (Department) commodity control system encountered data processing difficulties in June and July 2009 resulting in a need to retake the annual inventory in August, 2009 for the entire Department, including the Centers. The June 30, 2009 ending inventory information in the schedule for the General and Mechanical Stores inventories may vary from the corrected ending inventories; however, all significant variations were reconciled. The information presented in the above schedule for the General and Mechanical Stores inventories is \$13,106 greater than the corrected June 30, 2009 inventory balance for those areas.

Because of the above noted data processing difficulties, the Department could only reconcile the June 30, 2009 ending inventory information for the pharmaceutical inventory through June 28, 2009. Any difference between the Center provided information for the June 30, 2009 pharmaceutical inventory in the schedule above and the corrected ending balance could not be determined.

The data processing difficulties noted above are being reported in the Department's Central Office compliance report.

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ANALYSIS OF ACCOUNTS RECEIVABLE
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The Center has accounts receivable of \$1,386,440 at June 30, 2009. This represents amounts due from private assets, private insurance, Social Security Administration, etc. for resident care provided at the Center. The Department of Human Services Central Office prepares and mails the monthly billing statements, receives the payments and records the revenue and receivable in their general ledger. The Patient Resource Unit at the Center is responsible for determining billing amounts and is responsible for pursuing collection of delinquent accounts. The aging of outstanding accounts receivables and determination of an allowance for uncollectible accounts are the responsibility of the Department of Human Services Central Office.

An aging of accounts receivable as of June 30, 2009, 2008 and 2007 prepared by the Department of Human Services Central Office and forwarded to the Center is as follows:

	June 30,		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Current (0-3 months)	\$ 11,079	\$ 215,959	\$ 180,384
Past due (4-6 months)	44,104	65,489	55,028
Past due (7-12 months)	65,221	70,549	105,262
Past due (over 12 months)	<u>1,266,036</u>	<u>1,081,496</u>	<u>1,031,043</u>
Total	\$ 1,386,440	\$ 1,443,493	\$ 1,371,717
Court Cases	\$ 364,478	\$ 372,030	\$ 363,934

Note: Court cases are included in accounts past due over 12 months

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ANALYSIS OF OPERATIONS
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CENTER FUNCTIONS AND PLANNING PROGRAM

General Functions

The primary purpose of the Tinley Park Mental Health Center (Center) is to provide an efficient, comprehensive, and integrated system of service capable of rendering high quality treatment to individuals with serious mental disorders who cannot be served in a less restrictive setting in the community. The total needs of the individuals are assessed in order to emphasize the healthy rather than the pathological areas of functioning. A close relationship with the network of community providers in the surrounding areas facilitates appropriate and efficient admission, treatment, and return to the community. The objective of the Center is to help the patient reach the ultimate goal of returning to the community in their normal social network.

At the time of admission, an appropriate form of treatment is determined; the patient is assigned to one of the inpatient treatment units, and further evaluated by the professional staff. In most cases, the patient's problems are resolved within 30 days.

Each inpatient unit is led by a unit chief psychiatrist. This contributes to greater accountability for the treatment planning system. Physician Unit Chiefs are responsible for assuring that all disciplines attend and participate in the treatment planning. All treatment units are organized and staffed to provide treatment to both male and female residents.

The inpatient units coordinate care with the Comprehensive Community Service Network (CCSN) to ensure continuity of care and proper linkage after discharge. The Center's aim is to help the patient return to his/her community with their highest attainable level of functioning. The resident population at June 30, 2009 was 66 as follows:

<u>Age Range</u>	<u>Residents</u>	<u>Sex</u>	<u>Residents</u>
18 to 64	66	Male	44
65 and over	<u>0</u>	Female	<u>22</u>
	66		66

Center Planning

The primary objective of the Department of Human Services in achieving its goal of monitoring the continuing progress of the Center is to maintain an open and productive communication line between the Department's Central Office and each of its centers.

The Center's Director and department heads attend regular meetings to review and discuss the long-term goals of the Department of Human Services. The Center prepares its own formal documented one-year plan, which is reviewed periodically by the Center's executive staff.

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Center Planning (continued)

The Center's Director is responsible for designing goals, objectives, and performance measures that relate specifically to the Center. The Director achieves the objectives by holding regular meetings with the department heads to address specific Center needs and goals.

On February 6, 2007, the Center for Medicare and Medicaid Services (CMS) issued notice that the Center was decertified effective February 23, 2007 and could no longer seek payment for services under the Medicare program. The decertification resulted from the Center's failure to meet the Federal Conditions of Participation which apply to psychiatric hospitals.

In December 2007, the Center submitted an application for re-survey. Additional documentation was requested by the CMS, which was provided by the Center. However, at the end of the examination period a re-survey of the Center had not yet been conducted and the Center was still decertified.

On September 14, 2009, CMS conducted a three day survey of the Center which was completed on September 16, 2009. On October 21, 2009, CMS informed Center officials the re-survey concluded the Center did not meet the requirements for recertification. See Finding 09-1 for details.

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AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of full time equivalent employees, by function, for the past three years.

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Rehabilitation services	8	5	5
Adult inpatient services	102	107	106
Central admissions	0	0	1
Medical, surgical and clinical services	8	9	11
Staff development	1	2	2
Superintendent's office	3	4	4
Administrative services	9	11	21
Engineering	4	4	3
Business management	5	6	8
Other support services	45	45	30
Dietary	1	1	1
Total Employees	<u>186</u>	<u>194</u>	<u>192</u>

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EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a week exceed the standard workweek hours. The standard workweek hours range from 37 ½ to 40 depending on an employee’s job classification. In most cases employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. A supervisor must approve all overtime. Certain employees may receive compensatory time off in lieu of pay depending on the position classification of the employee’s job title.

The following table, prepared from Department records, presents the paid overtime and earned compensatory time incurred during fiscal year 2009, 2008 and 2007.

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Paid overtime hours worked during fiscal year	<u>26,352</u>	<u>25,932</u>	<u>20,999</u>
Value of overtime hours worked during fiscal year	<u>\$ 1,233,038</u>	<u>\$ 1,274,356</u>	<u>\$ 1,027,118</u>
Compensatory hours earned during fiscal year	<u>2,014</u>	<u>2,527</u>	<u>2,017</u>
Value of compensatory hours earned during fiscal year	<u>\$ 56,081</u>	<u>\$ 80,822</u>	<u>\$ 45,362</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>28,366</u>	<u>28,459</u>	<u>23,016</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 1,289,119</u>	<u>\$ 1,355,178</u>	<u>\$ 1,072,480</u>

CONTRACTUAL PAYROLL EMPLOYEES (not examined)

The Center hires some individuals to perform personal services pursuant to a contract where the individual is deemed an “employee” under IRS regulations. Some of the services provided by the contractual payroll employees were in the areas of hospital administration and nursing administration.

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The following table prepared from Department records presents the number of contractual payroll employees and amount expended for contractual payroll employees during fiscal year 2009, 2008 and 2007.

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractual payroll employees paid during the fiscal year	<u>2</u>	<u>1</u>	<u>1</u>
Total amount expended for contractual payroll employees during the fiscal year	<u>\$ 121,338</u>	<u>\$ 87,167</u>	<u>\$ 30,189</u>

SHARED RESOURCES (not examined)

Dietary Operations:

During fiscal years 2009 and 2008, the Tinley Park Mental Health Center participated in an Interfacility Dietary Agreement with the Elisabeth Ludeman Developmental Center and the William A. Howe Developmental Center.

Under the agreement, each center had a distinct role. The Tinley Park Mental Health Center was responsible for the purchasing and warehousing of all food and non-food supplies associated with the program. The William A. Howe Developmental Center provided the labor for operating the kitchen, including the preparation of trays, sack lunches, and arrangements for delivery. The Elisabeth Ludeman Developmental Center was responsible for administration of the Quality Enhancement and Improvement Program. Each Center was also responsible for the maintenance of its mechanical and retherm equipment.

Each Center had funds included in its budget for its basic set of responsibilities. However, if expenditures occurred that were not planned in the appropriate Center's budget, each Center was required to incur its share of the cost. During fiscal years 2009 and 2008, costs paid by the Tinley Park Mental Health Center in the form of commodity purchases and warehousing for the two fiscal years were as follows:

	Fiscal Year <u>2009</u>	Fiscal Year <u>2008</u>
Wages/Benefits	\$ 290,101	\$ 255,738
Contract Services	63,699	99,525
Commodity Costs	2,094,248	2,029,391
Non-food Costs	192,939	136,723
Total	<u>\$ 2,640,987</u>	<u>\$ 2,521,377</u>

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SHARED RESOURCES (not examined) (continued)

The Tinley Park Mental Health Center received dietary services from the William A. Howe Developmental Center for the two fiscal years. The Center's allocated portion of the total dietary services that William A. Howe Developmental Center contributed to the Interfacility Dietary Operation is as follows:

Dietary Services Received from the William A. Howe Center	Fiscal Year 2009	Fiscal Year 2008
Salaries/Benefits	<u>\$ 295,904</u>	<u>\$ 272,307</u>

Pharmacy Operations:

During fiscal years 2008 and 2009, Clinical, Administrative & Program Support (OCAPS) provided pharmaceutical services to the Tinley Park Mental Health Center (Center), which includes the cost of the pharmaceuticals, salaries, payroll related costs and commodity costs. An estimate of the costs paid by OCAPS as well as costs paid by the Center for pharmaceutical services allocated to the Center's own operations is shown in the following table:

	Fiscal Year 2009	Fiscal Year 2008
OCAPS Pharmaceuticals	\$ 374,875	\$ 372,067
Tinley Park Pharmaceutical Operations	<u>18,967</u>	<u>21,313</u>
Total	<u>\$ 393,842</u>	<u>\$ 393,380</u>

Maintenance Supplies:

During fiscal years 2009 and 2008, the Tinley Park Mental Health Center participated in an Interfacility Maintenance Supplies Inventory Program with the William A. Howe Developmental Center. Under the arrangement, certain repair parts and equipment component parts were purchased by the Howe Developmental Center and inventoried under the Howe Developmental Center's control. The maintenance department at the Tinley Mental Health Center was authorized to withdraw parts from that inventory. The cost of the parts withdrawn by the Tinley Mental Health Center maintenance department was not monitored by either facility.

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CENTER UTILIZATION (not examined)

Tinley Park Mental Health Center is situated on 213 acres in Tinley Park, IL. The Center has 21 buildings on its grounds. Center management has provided the information below outlining their occupancy and/or utilization of the buildings on the grounds of the Center.

Building	Type/Use	Square Feet	Status	%
Cedar Hall	Storage for Tinley/Howe Wheelchair Shop	28,934	Occupied	100%
Mimosa Hall	Cook County Mental Health Court/ Shared w/Howe	30,162	Occupied	100%
Pine Hall	Community Health & Prevention/Bureau of Civil Affairs	51,630	Occupied	100%
Power Plant	Power Plant Staff	24,121	Occupied	100%
Water Treatment	Water Treatment Plant Staff	13,558	Occupied	100%
Garage	Tinley/Howe Vehicles and Off-Road Equipment	221,668	Occupied	100%
Administration	Administrative Offices	21,283	Occupied	100%
Maple Hall	Tinley Park Patients	76,016	Occupied	100%
Spruce Hall	Storage	91,540	Occupied	100%
Hickory Hall	Howe Business Offices/Computer Training Rooms	27,517	Occupied	100%
Willow Hall	Storage – Tinley/Howe	73,891	Occupied	100%
Sycamore Hall	None	17,674	Vacant*	0%
Oak Hall	Dietary/Pharmacy/OIG/Radiology Offices	79,005	Occupied	100%
Engineering & Stores	Mechanical and General Stores	48,525	Occupied	100%
Cottage 1	Trinity Services by No Money Lease	2,260	Occupied	100%
Cottage 2	Trinity Services by No Money Lease	2,260	Occupied	100%
Cottage 3	Trinity Services by No Money Lease	2,260	Occupied	100%
Cottage 4	Trinity Services by No Money Lease	2,260	Occupied	100%
Cottage 5	Trinity Services by No Money Lease	2,260	Occupied	100%
Cottage 6	Trinity Services by No Money Lease	2,260	Occupied	100%
1 Cottage	Trinity Services by No Money Lease	2,345	Occupied	100%

* Vacant due to cost of renovation is prohibitive.

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COST PER YEAR/DAY PER RESIDENT (not examined)

The following schedule represents costs per resident based upon the Department of Human Services Management Cost System. This includes costs for depreciation and an allocation of costs incurred by the Department's Central Office and other State agencies.

		<u>Fiscal Year</u>	
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Cost per year per resident	*	\$ <u>383,417</u>	\$ <u>291,853</u>
Cost per day per resident	*	\$ <u>1,048</u>	\$ <u>800</u>

* The Department had not calculated this statistic by the close of fieldwork.

RATIO OF EMPLOYEES TO RESIDENTS (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Certified Capacity of Center	<u>100</u>	<u>100</u>	<u>100</u>
Average number of residents	<u>63</u>	<u>62</u>	<u>69</u>
Average number of employees	<u>186</u>	<u>194</u>	<u>192</u>
Ratio of employees to residents	<u>2.95 to 1</u>	<u>3.13 to 1</u>	<u>2.78 to 1</u>

REPORTED EMPLOYEE JOB INJURIES (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Number of reported employee injuries	<u>27</u>	<u>29</u>	<u>32</u>

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FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

	Fiscal Year		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
Meals served	<u>1,010,982</u>	<u>1,055,267</u>	<u>1,123,335</u>
Total food costs	\$2,640,187	\$2,521,377	\$2,595,101
Total labor costs	<u>3,338,354</u>	<u>3,268,102</u>	<u>3,373,984</u>
Total costs	<u>\$5,978,541</u>	<u>\$5,789,479</u>	<u>\$5,969,085</u>
Average food costs / meal	\$ 2.61	\$ 2.39	\$ 2.31
Average labor costs / meal	<u>3.30</u>	<u>3.10</u>	<u>3.00</u>
Total average cost / meal	<u>\$ 5.91</u>	<u>\$ 5.49</u>	<u>\$ 5.31</u>

Note - Residents are served three meals per day and three snacks per day (eight snack servings equate to one meal for determining total meals served). In addition, certain residents are given double servings as prescribed by physician orders.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2009
(not examined)

Management Accomplishments

The Tinley Park Mental Health Center, located in Tinley Park, Illinois, is an adult inpatient psychiatric facility operated by the Division of Mental Health under the Department of Human Services. As one of four psychiatric facilities for adults in the Chicago Metropolitan Area, the Center serves: part of the City of Chicago, south of 67th Street; all southern Cook County Townships; and Will, Grundy and Kankakee Counties. The Center offers psychiatric care for adults aged 18-64, in need of acute mental health treatment. The Center consists of two male units and one female unit; and is funded for 100 beds. The median length of stay is 9 days.

The Center lost certification from the Center for Medicare and Medicaid Services (CMS) in FY07. The Center submitted an application to CMS for re-survey in December 2007, but the surveyors did not come during FY08 or FY09. On September 14, 2009, CMS returned to the Center to conduct a re-survey that was completed on September 16, 2009. On October 21, 2009, CMS informed Center officials the re-survey concluded the Center did not meet the requirements for recertification.

During fiscal years 2008 and 2009, the Center has achieved the following accomplishments:

During Fiscal Year 2008

- To monitor and prepare for a resurvey, the Center: improved services to those with Limited English Proficiency; improved the Assessment and Treatment Planning Process; improved the Treatment Group Attendance Process; and improved the process for completion of Discharge Summaries.
- To make the facility safer and more secure for staff and patients the Center: improved Patient Monitoring Systems; revised Search Policies, installed metal detectors, and began witnessing the process for Restraint/Seclusion to reduce its use.
- To improve communications, the Center: developed and improved electronic nursing and physician shift reports; added an Executive Staff Monitoring Report; formalized a Hospital Executive Committee; and began to implement a bar coding system for patient identification.

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(not examined)

During Fiscal Year 2009

- The Center continued to prepare for and await CMS and continued to fine tune its treatment process in preparation for regaining CMS certification.
- A Group Scoreboard was developed to monitor group treatment, and a Clinical Dashboard was developed to monitor the Treatment Planning Process.
- The Center instituted a new Diet Reconciliation Policy; summarized and reviewed National Patient Safety Goals; and compiled and reviewed Staffing Effectiveness data.