

## **REPORT DIGEST**

### **STATE BOARD OF ELECTIONS COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995**

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

We conducted a compliance audit of the Board as required by the Illinois State Auditing Act. Our report contains one finding on procedural deficiencies relating to equipment records. The Board has accepted our recommendation to correct the deficiency. The Board response was provided by Dr. Ronald D. Michaelson, the Board's Executive Director.

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WILLIAM G. HOLLAND, Auditor General

WGH:KMM:pp

## **SUMMARY OF AUDIT FINDINGS**

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit findings	14
Repeated audit findings	11
Recommendations implemented or not repeated	32

## **SPECIAL ASSISTANT AUDITORS**

Clifton, Gunderson & Co. were our special assistant auditors for this audit.

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

**STATE BOARD OF ELECTIONS**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1995**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1995</b>	<b>FY 1994</b>	<b>FY 1993</b>
<b>●Total Expenditures (All Funds)</b>	<b>\$4,854,552</b>	<b>\$4,424,472</b>	<b>\$4,526,750</b>
<u>OPERATIONS</u>	\$3,338,378	\$3,247,242	\$3,167,020
% of Expenditures	69%	73%	70%
Personal Services	\$2,212,375	\$2,093,078	\$2,128,630
% of Expenditures	46%	47%	47%
Average No. of Employees	58	57	60
Other Payroll Costs (FICA, Retirement)			
% of Expenditures	\$339,704 7%	\$321,632 7%	\$319,632 7%
Contractual Services	\$518,632	\$512,785	\$524,474
% of Expenditures	11%	12%	12%
All Other Operations Items	\$267,667	\$319,747	\$194,284
% of Expenditures	5%	7%	4%
<u>GRANTS</u>	\$1,516,174	\$1,177,230	\$1,359,730
% of Expenditures	31%	27%	30%
<b>●Cost of Property and Equipment</b>	<b>\$1,396,276</b>	<b>\$1,304,961</b>	<b>\$1,208,946</b>

**BOARD DIRECTOR(S)**

During Audit Period: Dr. Ronald D. Michaelson  
Currently: Dr. Ronald Michaelson