

**REPORT DIGEST**

**POLLUTION CONTROL BOARD  
FINANCIAL AND COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1994**

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

**FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

**PROBLEMS WITH ADMINISTRATIVE PROCEDURES**

Our audit contains three procedural findings related to contract processing and delays, incomplete accounting for expenditures, and lack of timeliness in filing travel headquarters reports. The Board has accepted our recommendations to implement corrective actions. (Findings 1, 2, and 3, Pages 10, 12 and 13)

We will review the Board's progress towards implementing our recommendations in our next audit.

**AUDITORS' OPINION**

Our auditors state that the June 30, 1994 and 1993 financial statements of the Pollution Control Board Trust Fund (207) and Pollution Control Board Fund (277) are fairly presented.

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WILLIAM G. HOLLAND, Auditor General WGH:ROQ

**SUMMARY OF AUDIT FINDINGS**

Number of This AuditPrior Audit

Audit Findings	3	5
Repeat Audit Findings	0	2
Prior Recommendations	5	11
Implemented or Not Repeated		

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors were Williams & Williams.

**POLLUTION CONTROL BOARD**  
**FINANCIAL AND COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1994**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1994</b>	<b>FY 1993</b>	<b>FY 1992</b>
● <b>Total Expenditures (All Funds)</b>	\$1,384,199	\$1,350,176	\$1,529,299
<u>Operations Total</u> % of Total Expenditures	\$1,384,199 100%	\$1,350,176 100%	\$1,529,299 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$1,010,919 73% 27	\$ 926,309 69% 28	\$ 997,951 65% 30
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$ 191,999 14%	\$ 174,529 13%	\$ 146,533 10%
Contractual Services % of Operations Expenditures	\$ 31,156 2%	\$ 70,545 5%	\$ 112,907 7%
All Other Operations Items % of Operations Expenditures	\$ 150,125 11%	\$ 178,793 13%	\$ 271,908 18%
<u>Grants Total</u> % of Total Expenditures	-0- 0%	-0- 0%	-0- 0%
● <b>Cost of Property and Equipment</b>	\$ 692,062	\$ 521,327	\$ 566,307

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1994</b>	<b>FY 1993</b>	<b>FY 1992</b>
●Case Distribution	430	317	345
●Opinions and Orders Adopted	1,388	1,183	1,076
●Regulations Proposed	35	29	35
●Total Receipts (All Funds)	\$ 710,875	\$ 435,571	\$ 269,937

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