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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

**JACKSONVILLE CORRECTIONAL CENTER
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests. We commend the Center for maintaining an effective system of internal controls.

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in that report.

A handwritten signature in black ink, appearing to read "William G. Holland".

WILLIAM G. HOLLAND, Auditor General

WGH:RR:pp
April 25, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	0	1
Repeated Recommendations	0	0
Recommendations Not Repeated or Implemented	1	2

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Heller & Associates, P.C.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

RECYCLED PAPER • SOYBEAN INKS

ILLINOIS DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$17,568,941	\$13,523,752	\$12,048,757
Personal Services	\$11,094,226	\$8,815,991	\$8,056,025
% of Total Expenditures	63.15%	65.19%	66.86%
Average No. of Employees	352	351	277
Average Salary Per Employee	\$31,518	\$25,117	\$29,083
Inmate Compensation	\$177,829	\$167,114	\$145,192
Other Payroll Costs (FICA, Retirement)	\$1,252,212	\$997,461	\$910,512
% of Total Expenditures	7.13%	7.38%	7.56%
Contractual Services	\$2,198,477	\$1,664,789	\$1,576,660
% of Total Expenditures	12.51%	12.31%	13.09%
All Other Items	\$2,846,197	\$1,878,397	\$1,360,368
% of Total Expenditures	16.20%	13.89%	11.29%
• Cost of Property and Equipment	\$20,833,348	\$20,224,095	\$19,728,230

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1991
• Average Number of Inmates	982	809	677
• Ratio of Correctional Officers to Inmates26	.26	.29
• Cost Per Year Per Inmate	\$17,419	\$16,670	\$17,712
• Rated Inmate Capacity	700	700	700
• Approximate Square Feet Per Inmate	32	39	46

CENTER WARDEN(S)
During Audit Period: Stephen L. McEvers Currently: Stephen L. McEvers