

REPORT DIGEST

SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE AUDIT For the Two Years Ended: June 30, 2002

Summary of Findings:

| | |
|--------------------------|---|
| Total this audit | 0 |
| Total last audit | 0 |
| Repeated from last audit | 0 |

Release Date:

April 23, 2003



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

To obtain a copy of the Report contact:
Office of the Auditor General
Attn: Records Manager
Iles Park Plaza
740 E. Ash Street
Springfield, IL 62703
(217) 782-6046 or TDD (217) 524-4646

This Report Digest is also available on
the worldwide web at
<http://www.state.il.us/auditor>

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 audit of the entire Department. Financial statements for the Department will be presented in that report.

WILLIAM G. HOLLAND, Auditor General

WGH:CML:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were West & Company, L.L.C.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE AUDIT
For The Two Years Ended June 30, 2002

| EXPENDITURE STATISTICS | FY 2002 | FY 2001 | FY 2000 |
|---|--------------|--------------|--------------|
| ● Total Expenditures (All Appropriated Funds) | \$19,133,685 | \$18,288,674 | \$17,613,203 |
| Personal Services | \$12,001,043 | \$11,261,853 | \$10,953,554 |
| % of Total Expenditures | 62.7% | 61.6% | 62.2% |
| Other Payroll Costs (FICA, Retirement) | \$2,731,398 | \$2,570,042 | \$2,473,367 |
| % of Total Expenditures..... | 14.3% | 14.0% | 14.0% |
| Average No. of Employees | 285 | 278 | 286 |
| Average Salary Per Employee | \$42,109 | \$40,510 | \$38,299 |
| Inmate Compensation (If Applicable)..... | \$158,629 | \$163,417 | \$157,332 |
| % of Total Expenditures..... | 0.8% | 0.9% | 0.9% |
| Contractual Services | \$3,002,239 | \$2,960,649 | \$2,861,097 |
| % of Total Expenditures..... | 15.7% | 16.2% | 16.2% |
| All Other Items | \$1,240,376 | \$1,332,713 | \$1,167,853 |
| % of Total Expenditures..... | 6.5% | 7.3% | 6.7% |
| ● Cost of Property and Equipment..... | \$21,785,767 | \$21,210,923 | \$21,186,896 |

| SELECTED ACTIVITY MEASURES | FY 2002 | FY 2001 | FY 2000 |
|--|----------|----------|----------|
| ● Average Number of Inmates | 649 | 645 | 663 |
| ● Ratio of Correctional Officers to Inmates..... | 1 to 3.1 | 1 to 3.2 | 1 to 3.2 |
| ● Cost Per Year Per Inmate | \$29,427 | \$28,286 | \$26,551 |
| ● Rated Inmate Capacity | 600 | 600 | 600 |
| ● Approximate Square Feet Per Inmate | 33 | 33 | 33 |

| CENTER WARDEN(S) |
|---|
| Currently and During Audit Period: Mr. Early Laster |