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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-43250-10

**VANDALIA 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	0
Repeated Recommendations	0	0
Recommendations Not Repeated or Implemented	0	2

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Geary & Salisbury, LTD.

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

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds)	\$16,830,234	\$15,814,389	\$15,813,778
Personal Services	\$11,331,892	\$10,517,922	\$10,184,158
% of Total Expenditures	67.33%	66.51%	64.40%
Average No. of Employees	345	341	340
Average Salary Per Employee	\$32,846	\$30,844	\$29,953
Inmate Compensation (If Applicable)	\$233,486	\$219,402	\$219,485
Other Payroll Costs (FICA, Retirement)	\$1,259,677	\$1,165,905	\$1,105,901
% of Total Expenditures	7.48%	7.37%	6.99%
Contractual Services	\$2,010,020	\$1,944,291	\$2,374,167
% of Total Expenditures	11.94%	12.29%	15.01%
All Other Items	\$1,995,159	\$1,966,869	\$1,930,067
% of Total Expenditures	11.85%	12.44%	12.21%
● Cost of Property and Equipment	\$17,678,468	\$13,192,411	\$12,764,026

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates	1,061	1,011	990
● Ratio of Correctional Officers to Inmates190	.200	.210
● Cost Per Year Per Inmate	\$15,863	\$15,642	\$15,973
● Rated Inmate Capacity: Prison	750	750	750
Work Camps	54	54	54
● Approximate Square Feet Per Inmate: Prison	32.15	33.74	34.46
Work Camps	30.8	30.8	30.8

CENTER WARDEN(S)
During Audit Period: Alfred S. Buscher and Michael W. Baker Currently: Michael W. Baker