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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-43350-10

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

SYNOPSIS

- Controls over commodities were inadequate, and inventory records for commodities required significant adjustments.

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

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RECYCLED PAPER · SOYBEAN INKS

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds)	\$20,099,871	\$16,225,785	\$14,965,053
Personal Services	\$12,208,351	\$9,412,397	\$8,465,936
% of Total Expenditures	60.74%	58.01%	56.57%
Average No. of Employees	402	378	316
Average Salary Per Employee	\$30,369	24,901	\$26,791
Inmate Compensation (If Applicable)	\$304,601	\$248,070	\$241,389
Other Payroll Costs (FICA, Retirement)	\$1,382,216	\$1,068,322	\$961,165
% of Total Expenditures	6.88%	6.58%	6.42%
Contractual Services	\$3,555,260	\$3,303,428	\$3,140,276
% of Total Expenditures	17.69%	20.36%	20.98%
All Other Items	\$2,649,443	\$2,193,568	\$2,156,287
% of Total Expenditures	13.18%	13.52%	14.41%
● Cost of Property and Equipment	\$43,244,598	\$43,072,663	\$42,343,291

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates	1,417	1,285	1,284
● Ratio of Correctional Officers to Inmates203	.207	.171
● Cost Per Year Per Inmate	\$14,044	\$12,604	\$11,655
● Rated Inmate Capacity	878	728	728
● Approximate Square Feet Per Inmate	36	36	36

CENTER WARDEN(S)
During Audit Period: William D. O'Sullivan
Currently: William D. O'Sullivan

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

FAILURE TO MAINTAIN CONTROLS OVER COMMODITIES

During the course of our audit, we inspected 97 general stores items and identified 71 discrepancies between the physical counts and the balances on the automated inventory records. Additionally, the Center's final general stores inventory listing contained 325 general stores items requiring adjustments in the recorded amounts of \$37,653 for 253 of those items (78%). These discrepancies resulted from a failure to follow established procedures regarding controlling inventories. Failure to follow procedures reduces internal control and increases the risk of loss due to theft or unauthorized use of State assets.

We recommended that the Center immediately improve controls over inventories.

Center management concurred, indicating that the recommendation was implemented.

OTHER FINDINGS

The remaining finding dealt with timing differences between purchasing and installing certain equipment items, which appears to have been adequately resolved by management.

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.



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	2	2
Repeated Recommendations	0	0
Recommendations Not Repeated or Implemented	2	8

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Glass and Shuffett, Ltd.