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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-42250-10

**BIG MUDDY RIVER CORRECTIONAL CENTER
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

SYNOPSIS

- Physical controls over inventories of commodities were inadequate.
- Physical inventory of property and equipment was not taken in accordance with Department procedures.

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

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RECYCLED PAPER · SOYBEAN INKS

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

EXPENDITURE STATISTICS	FY 1994	FY 1993*	FY 1992*
● Total Expenditures (All Funds)	\$20,159,885	\$6,020,790	N/A
Personal Services	\$12,145,831	\$3,275,615	N/A
% of Total Expenditures	60.25%	54.41%	N/A
Average No. of Employees	318	266	N/A
Average Salary Per Employee	\$38,194	\$12,314	N/A
Inmate Compensation (If Applicable)	\$378,456	\$44,168	N/A
Other Payroll Costs (FICA, Retirement)	\$1,353,718	\$357,393	N/A
% of Total Expenditures	6.72%	5.94%	N/A
Contractual Services	\$2,972,202	\$904,688	N/A
% of Total Expenditures	14.74%	15.03%	N/A
All Other Items	\$3,309,678	\$1,438,926	N/A
% of Total Expenditures	16.42	23.90%	N/A
● Cost of Property and Equipment	\$50,655,473	\$45,251,460	N/A

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993*	FY 1992*
● Average Number of Residents	1,396	639	N/A
● Ratio of Correctional Officers to Residents16	.29	N/A
● Cost Per Year Per Resident	\$14,331	\$8,985	N/A
● Rated Resident Capacity	952	952	N/A
● Approximate Square Feet Per Resident	41	90	N/A

CENTER WARDEN(S)
During Audit Period: Mary Hardy-Hall Currently: Mary Hardy-Hall

* This facility opened on March 8, 1993. Statistics for FY 1993 are not for a full year.

FAILURE TO MAINTAIN CONTROLS OVER COMMODITIES

During the course of our audit, we noted that procedures designed to control inventories of commodities were not being properly followed. Examples of procedure breakdowns are:

- Unsupervised inmates from other work areas (eg. maintenance) were frequently seen in the stores' areas.
- Various maintenance personnel had keys to areas containing tools and chemicals that should have been under the direct control of supply supervisors.
- Some personnel were allowed unsupervised access to clothing stores in "emergency situations". (Finding 94-1, page 10)

We recommended the Center immediately improve controls over inventories.

Center management concurred, indicating that the recommendation was implemented.

FAILURE TO FOLLOW PROPERTY INVENTORY PROCEDURES

Center personnel were not performing physical inventories of property and equipment, making related reconciliations, nor documenting the movement of property in accordance with Departmental procedures. (Finding 94-2, page 12)

We recommended that Center management begin requiring adherence to Departmental procedures immediately.

Center management responded that it had implemented this recommendation.

OTHER FINDINGS

The remaining finding dealt with timing differences between receiving and recording commodity items at year end. This matter appears to have been adequately resolved by Center Management. We will review this matter during our next audit to assure resolution.

AUDITORS' OPINION

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	3	n/a
Repeated Recommendations	n/a	n/a
Recommendations Not Repeated or Implemented	n/a	n/a

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Kemper CPA Group.