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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-42450-10

REPORT DIGEST

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

SYNOPSIS

- Contractual payments were approved and made for amounts greater than the agreed upon bid price.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
DANVILLE CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Year Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$21,672,320	\$18,030,581	\$16,100,000
Personal Services	\$12,895,891	\$10,164,272	\$9,200,000
% of Total Expenditures	59.50%	56.37%	57.14%
Average No. of Employees	409	320	300
Average Salary Per Employee	\$31,530	\$31,763	\$29,000
Inmate Compensation (If Applicable)	\$470,868	\$353,851	\$339,000
% of Total Expenditures	2.17%	1.96%	2.09%
Other Payroll Costs (FICA, Retirement)	\$1,462,462	\$1,153,490	\$1,043,000
% of Total Expenditures	6.75%	6.40%	6.47%
Contractual Services	\$3,607,437	\$3,706,809	\$3,165,000
% of Total Expenditures	16.65%	20.56%	19.60%
All Other Items	\$3,235,662	\$2,652,159	\$2,325,000
% of Total Expenditures	14.93%	14.71%	14.43%
• Cost of Property and Equipment	\$46,591,233	\$46,036,995	\$44,668,350

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	1,796	1,612	1,481
• Ratio of Correctional Officers to Inmates16	.14	.15
• Cost Per Year Per Inmate	\$12,010	\$11,148	\$10,890
• Rated Inmate Capacity	1,096	896	896
• Approximate Square Feet Per Inmate	33	34	36

CENTER WARDEN(S)
During Audit Period: George E. Detella Currently: Paul Barnett

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

CONTRACTUAL OVERPAYMENTS

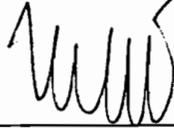
Our report includes only one compliance finding. It concerns clerical errors which resulted in contractual payments being approved and made for amounts greater than the agreed upon bid price. The total overpayments amounted to \$3,186 and involved two contracts.

The cause of both contract errors was carelessness which was not detected through supervisory review. On the first contract, the price for a monthly service was incorrectly entered in the contract using the highest bid of \$300 rather than the awarded low bid of \$215. The contract was approved at all levels without reviewing the bid information and the higher price was paid each month for 36 months. The second contract was correctly prepared, but payments were made from invoices which were issued at a higher price than set forth in the contract. (Finding 94-1, page 6)

Department officials said an additional level of review for contracts and contractual payments has been implemented and \$126 from the second contract has been recovered. Recovery of the total of \$3,060 paid in excess of the original bid price from the first contract is considered unlikely by the Department since the contract was signed by all parties and the services were properly delivered.

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:TEE:jr
April 25, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	1	0
Repeated audit findings	0	0
Prior recommendations implemented or not repeated	0	0

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were from the accounting firm of Boyd, Freese, West & Vogt.