

REPORT DIGEST

DWIGHT CORRECTIONAL CENTER

COMPLIANCE AUDIT
For the Two Years Ended:
June 30, 1996

Summary of Findings:

Total this audit	0
Total last audit	0
Repeated from last audit	0

Release Date:



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

Iles Park Plaza
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Springfield, IL 62703
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INTRODUCTION

There were no material findings of noncompliance disclosed by our audit tests. We commend the Center for maintaining an effective system of internal controls.

SUBSEQUENT ACTIVITY

The Fiscal Year 1997 appropriation for Kankakee Correctional Center was eliminated as a separate appropriation. It was included with the appropriation for the Dwight Correctional Center, which will assume all operational and administrative responsibilities for the Kankakee facility.

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 the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:KMC:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Blackman Kallick Bartelstein, LLP.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
! Total Expenditures (All Appropriated Funds)	\$16,769,020	\$15,997,083	\$15,092,190
Personal Services	\$10,833,933	\$10,206,197	\$9,675,579
% of Total Expenditures	64.6%	63.8%	64.1%
Average No. of Employees	314	308	303
Average Salary Per Employee	\$34,503	\$33,137	\$31,933
Inmate Compensation (If Applicable)	\$116,071	\$119,153	\$114,317
% of Total Expenditures	0.7%	0.7%	0.8%
Other Payroll Costs (FICA, Retirement)	\$1,319,948	\$1,168,625	\$1,101,332
% of Total Expenditures	7.9%	7.3%	7.3%
Contractual Services	\$2,699,882	\$2,919,048	\$2,611,481
% of Total Expenditures	16.1%	18.3%	17.3%
All Other Items	\$1,799,186	\$1,584,060	\$1,589,481
% of Total Expenditures	10.7%	9.9%	10.5%
! Cost of Property and Equipment	\$20,222,360	\$19,717,862	\$18,728,320

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
! Average Number of Inmates	702	749	718
! Ratio of Correctional Officers to Inmates	1/3.73	1/3.94	1/3.61
! Cost Per Year Per Inmate	\$23,708	\$21,278	\$20,928
! Rated Inmate Capacity	696	646	496
! Approximate Square Feet Per Inmate	54	54	54

CENTER WARDEN(S)
During Audit Period: Ms. Gwen Thornton Currently: Ms. Gwen Thornton

