

REPORT DIGEST

ILLINOIS DEPARTMENT OF CORRECTIONS PERE MARQUETTE YOUTH CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1994

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There was one finding concerning the inadequate reporting of property and equipment. The Department accepted our recommendation to adhere more closely to established accounting and reporting requirements.

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:KMC:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 13

Repeated Recommendations 01

Recommendations Not Repeated or
Implemented 31

SPECIAL ASSISTANT AUDITORS

Our special assistant auditor for this audit was Gordon D. Jumper, CPA.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
PERE MARQUETTE YOUTH CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
●Total Expenditures (All Funds)	\$2,170,963	\$1,997,382	\$1,545,828
Personal Services	\$1,496,902	\$1,367,543	\$1,013,880
% of Total Expenditures	69%	68%	66%
Average No. of Employees	49	45	46
Average Salary Per Employee	\$30,549	\$30,390	*\$22,041
Inmate Compensation (If Applicable)	\$18,925	\$19,239	\$15,836
Other Payroll Costs (FICA, Retirement)	\$168,456	\$152,341	\$120,977
% of Total Expenditures	8%	8%	8%
Contractual Services	\$232,794	\$217,313	\$204,980
% of Total Expenditures	11%	11%	13%
All Other Items	\$253,886	\$240,946	\$190,155
% of Total Expenditures	12%	12%	12%
●Cost of Property and Equipment	\$948,521	\$915,210	\$866,868

*Facility closed for three months during Fiscal Year 1992. Represents expenditures from 9/92 thru 6/93.

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
●Average Number of Inmates	51	56	49
●Ratio of Correctional Officers to Inmates	0.483	0.542	0.373
●Cost Per Year Per Inmate	\$42,569	\$35,664	\$31,549
●Rated Inmate Capacity	68	68	68
●Approximate Square Feet Per Inmate	51	67	46

CENTER SUPERINTENDENT(S)
During Audit Period: Gary McHugh Currently: Gary McHugh