

REPORT DIGEST

**ILLINOIS YOUTH CENTER - VALLEY VIEW
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

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

INTRODUCTION

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.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

COMMODITY INVENTORY CONTROLS

The Center's recording of inventories noted differences between its general ledger and the perpetual inventory record (AIMS report). Due to posting errors and delays in processing receiving documents, the Center was not able to complete a final detail inventory listing at June 30, 1994.

This finding has been repeated since 1986. We continue to recommend that sufficient personnel be assigned to maintain proper, timely recording of commodity transactions. (Finding 1, page 6)

The Center accepted our recommendation and stated that they have temporarily assigned an employee to the business office to assist with the automated inventory management system, and training will be given and repeated and/or expanded as necessary. Also, internal checks will be done to ensure compliance with inventory procedures. (For previous agency responses, see Digest Footnote 1.)

OTHER FINDINGS

The remaining finding was of lesser significance and has been given attention by the Center. We will review corrective action during our next audit.

WILLIAM G. HOLLAND, Auditor General
WGH:ROQ

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	2	2
Repeated Recommendations	1	1
Recommendations Not Repeated or Implemented	1	6

SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors were Donald McLean & Co., Chtd.

DIGEST FOOTNOTES

#1: INVENTORY RECORDING AND CONTROL - Previous Agency Responses:

1992: "Recommendation implemented, effective November 1992. The business office provides series of pre-numbered receiving reports weekly to the storekeeper. Completed receiving reports are returned to the business office daily in numerical order, and requisitions are systematically tracked. Reconciliations are done monthly with the ledger and the inventory master list. All voided numbers are investigated and accounted for. The storekeeper has received additional training in forms completion and control procedures."

1990:"Recommendation accepted. Business office management will ensure that a constructive monitoring procedure is implemented. Most of the discrepancies were small, and overages and shortages tended to be offsetting with a net write-down of less than \$340. Improved accuracy will be achieved through staff training and supervisory review."

1988:"Recommendation accepted. New forms, procedures, and inventory processes have been implemented to help correct discrepancies and other problems."

1986:"Recommendation accepted. We feel the Center is now in compliance."

ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - VALLEY VIEW
COMPLIANCE AUDIT
For The Year Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
●Total Expenditures (All Funds)	\$ 7,054,309	\$ 6,369,418	\$ 6,117,025
Personal Services	\$ 5,016,069	\$ 4,663,454	\$ 4,505,171
% of Total Expenditures	71%	73%	74%
Average No. of Employees	147	149	150
Average Salary Per Employee	\$ 34,123	\$ 31,298	\$ 30,034
Inmate Compensation (If Applicable)	\$ 18,982	\$ 17,500	\$ 17,500
Other Payroll Costs (FICA, Retirement)	\$ 560,510	\$ 523,453	\$ 500,306
% of Total Expenditures	8%	8%	8%
Contractual Services	\$ 821,118	\$ 560,837	\$ 508,810
% of Total Expenditures	12%	9%	8%
All Other Items	\$ 637,630	\$ 604,174	\$ 585,238
% of Total Expenditures	9%	9%	10%
●Cost of Property and Equipment	\$ 7,666,325	\$ 7,555,144	\$ 6,655,912

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
●Average Number of Inmates	253	230	232
●Ratio of Correctional Officers to Inmates	.35	.39	.38
●Cost Per Year Per Inmate	\$27,523	\$27,310	\$26,054
●Rated Inmate Capacity	228	228	228
●Approximate Square Feet Per Inmate	74	80	84

CENTER SUPERINTENDENT
During Audit Period: Dennis V. Levandowski Currently: Dennis V. Levandowski