

REPORT DIGEST

**DEPARTMENT OF
CORRECTIONS
ILLINOIS YOUTH
CENTER-VALLEY VIEW**

COMPLIANCE AUDIT
For the 2 Years Ended:
June 30, 1996

Summary of Findings:

Total this audit	0
Total last audit	2
Repeated from last audit	0



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

Iles Park Plaza
740 E. Ash Street
Springfield, IL 62703
(217) 782-6046

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.

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

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SPECIAL ASSISTANT AUDITORS

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

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

ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER-VALLEY VIEW
COMPLIANCE AUDIT
For the Year Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
• Total Expenditures (All Funds)	\$7,948,557	\$7,418,464	\$7,054,309
Personal Services.....	\$5,516,861	\$5,267,217	\$5,016,069
% of Total Expenditures.....	69.41%	71.00%	71.11%
Average No. of Employees.....	151	150	147
Average Salary per Employee.....	\$36,535	\$35,114	\$34,123
Inmate Compensation (If Applicable).....	\$18,961	\$18,993	\$18,982
% of Total Expenditures.....	.24%	.26%	.27%
Other Payroll Costs (FICA, Retirement).....	\$668,071	\$596,425	\$560,510
% of Total Expenditures.....	8.40%	8.04%	7.94%
Contractual Services.....	\$997,856	\$887,718	\$821,118
% of Total Expenditures.....	12.55%	11.96%	11.64%
All Other Items.....	\$746,808	\$648,111	\$637,630
% of Total Expenditures.....	9.40%	8.74%	9.04%
• Cost of Property and Equipment	\$8,090,020	\$7,788,937	\$7,666,325

SELECTED ACTIVITY MEASURES	FY 1996	FY1995	FY1994
• Number of Inmates.....	305	262	253
• Ratio of Correctional Officers to Inmates.....	1 / 3.36	1 / 2.85	1 / 2.87
• Average Costs Per Inmate.....	\$25,444	\$27,853	\$27,429
• Rated Inmate Capacity.....	228	228	228
• Approximate Square Feet Per Inmate.....	63	73	74

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

