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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

**REPORT DIGEST**

5-94-42950-10

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

**SYNOPSIS**

- Unused video surveillance equipment items, some purchased as early as September 1987 for a total cost of \$23,111, were found stored in the original boxes and were not transferred to other agencies.

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

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (General Revenue Fund) . . . . .	\$40,163,602	\$38,118,472	\$36,826,346
Personal Services . . . . .	\$27,108,912	\$25,317,409	\$24,421,108
% of Total Expenditures . . . . .	67.5%	66.4%	66.3%
Average No. of Employees . . . . .	821	813	806
Average Salary Per Employee . . . . .	\$33,019	\$31,140	\$30,299
Inmate Compensation (If Applicable) . . . . .	\$330,719	\$377,064	\$400,586
Other Payroll Costs (FICA, Retirement) . . . . .	\$3,080,726	\$2,855,571	\$2,732,565
% of Total Expenditures . . . . .	7.6%	7.5%	7.4%
Contractual Services . . . . .	\$4,163,551	\$4,019,120	\$3,622,118
% of Total Expenditures . . . . .	10.4%	10.5%	9.8%
All Other Items . . . . .	\$5,479,694	\$5,549,308	\$5,649,669
% of Total Expenditures . . . . .	13.6%	14.6%	15.3%
● Cost of Property and Equipment . . . . .	\$34,104,149	\$32,856,863	\$31,013,437

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates . . . . .	2,458	2,396	2,425
● Ratio of Correctional Officers to Inmates . . . . .	.224	.229	.227
● Cost Per Year Per Inmate . . . . .	\$16,340	\$15,909	\$15,186
● Rated Inmate Capacity . . . . .	2,620	2,620	2,620
● Approximate Square Feet Per Inmate . . . . .	38	38	38

WARDEN(S)
During Audit Period: Thomas F. Page Currently: Thomas F. 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.

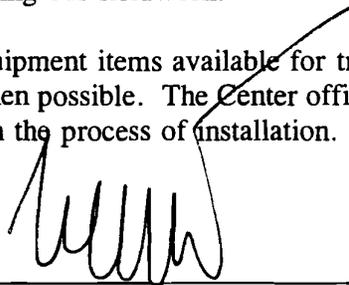
## FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There was only one finding of noncompliance disclosed during our audit tests. The finding is described below.

### SURPLUS VIDEO EQUIPMENT

Menard Correctional Center had purchased several items of video surveillance equipment as early as September 1987 which had never been used. The equipment items were neither installed nor made available to other institutions or agencies. The items totaled \$23,111 in value and were found by our auditors stored in the original boxes during our fieldwork.

We recommended the Center make unused equipment items available for transfer to other agencies or return the items to the vendor for credit when possible. The Center officials responded that the items in question have been installed or are in the process of installation.



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WILLIAM G. HOLLAND, Auditor General

WGH:JTD:jr  
April 25, 1995

### SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	1	2
Repeated Recommendations	0	1
Recommendations Not Repeated or Implemented	2	9

### SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Glass & Shuffett, Ltd.