

REPORT DIGEST

MENARD CORRECTIONAL CENTER

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

Summary of Findings:

Total	0
Repeated	0
Not Repeated	1

Release Date:



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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

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

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:JTD:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Glass & Shuffett, Ltd.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
MENARD CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Year Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
! Total Expenditures (General Revenue Fund).....	\$45,720,473	\$42,307,275	\$40,163,602
Personal Services.....	\$29,783,176	\$28,584,845	\$27,108,912
% of Total Expenditures.....	65.1%	67.6%	67.5%
Average No. of Employees.....	855	846	821
Average Salary Per Employee.....	\$34,834	\$33,788	\$33,019
Inmate Compensation (If Applicable).....	\$345,799	\$367,528	\$330,719
% of Total Expenditures.....	0.8%	0.8%	0.8%
Other Payroll Costs (FICA, Retirement).....	\$3,622,164	\$3,259,315	\$3,080,726
% of Total Expenditures.....	7.9%	7.7%	7.7%
Contractual Services.....	\$5,601,600	\$4,435,372	\$4,163,551
% of Total Expenditures.....	12.3%	10.5%	10.4%
All Other Items.....	\$6,367,734	\$5,660,215	\$5,479,694
% of Total Expenditures.....	13.9%	13.4%	13.6%
! Cost of Property and Equipment.....	\$51,092,231	\$37,243,121	\$34,104,149

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
! Average Number of Inmates.....	2,541	2,559	2,458
! Ratio of Correctional Officers to Inmates.....	1/4.31	1/4.34	1/4.36
! Cost Per Year Per Inmate.....	\$17,775	\$16,498	\$16,310
! 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