

REPORT DIGEST

**ROBINSON CORRECTIONAL CENTER
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

INADEQUATE PROCEDURES

Our report contains three findings concerning inadequate procedures regarding: the processing of travel vouchers; the computation and payment of payroll termination benefits; and the documentation of informal bidding and sole source procurement. The Department indicated that our recommendations to correct these deficiencies have been implemented. We will review the Center's implementation of our recommendations in our next audit. (Findings 1, 2, and 3 on pages 8, 9, and 10)

Mr. Mark Krell, the Department's Chief Internal Auditor, provided responses to our recommendations.

_____ WILLIAM G. HOLLAND, Auditor General WGH:TEE:jr
SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	3	5
Repeated audit findings	0	*
Prior recommendations implemented or not repeated	5	*

*The prior audit was the first audit of the Robinson Correctional Center which opened for occupancy in January of 1991.

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Kemper CPA Group.

ILLINOIS DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
●Total Expenditures (All Funds)	\$13,776,559	\$12,758,517	\$11,226,459
Personal Services	\$8,486,189	\$7,586,615	\$6,611,512
% of Total Expenditures	61.60%	59.46%	58.89%
Average No. of Employees	287	274	255
Average Salary Per Employee	\$29,569	\$27,688	\$25,928
Inmate Compensation (If Applicable)	\$197,309	\$187,719	\$146,418
% of Total Expenditures	1.43%	1.47%	1.30%
Other Payroll Costs (FICA, Retirement)	\$950,406	\$862,079	\$764,508
% of Total Expenditures	6.90%	6.76%	6.81%
Contractual Services	\$2,520,984	\$2,530,900	\$2,222,325
% of Total Expenditures	18.30%	19.84%	19.80%
All Other Items	\$1,621,671	\$1,591,204	\$1,481,696
% of Total Expenditures	11.77%	12.47%	13.20%
●Cost of Property and Equipment	\$24,125,437	\$23,977,483	\$23,565,697

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
●Average Number of Inmates	999	961	739
●Ratio of Correctional Officers to Inmates	.218	.216	.263
●Cost Per Year Per Inmate	\$13,780	\$13,159	\$14,944
●Rated Inmate Capacity	600	600	600
●Approximate Square Feet Per Inmate	32	34	39

CENTER WARDEN(S)
During Audit Period: Marjorie Donahue Currently: Marjorie Donahue