
REPORT DIGEST

ROBINSON CORRECTIONAL CENTER

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

Summary of Findings:

Total this audit	2
Total last audit	3
Repeated from last audit	1

Release Date:



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- ◆ The Center had inadequate procedures in two areas: the control over the receipt and disbursement of inventory and the documentation of informal bidding and sole source procurement.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
! Total Expenditures (All Funds).....	\$16,069,036	\$14,784,519	\$13,776,559
Personal Services.....	\$9,847,488	\$9,168,528	\$8,486,189
% of Total Expenditures.....	61.28%	62.01%	61.60%
Average No. of Employees.....	289	293	287
Average Salary Per Employee.....	\$34,074	\$31,292	\$29,569
Inmate Compensation (If Applicable).....	\$227,449	\$218,316	\$197,309
% of Total Expenditures.....	1.42%	1.48%	1.43%
Other Payroll Costs (FICA, Retirement).....	\$1,189,605	\$1,033,574	\$950,406
% of Total Expenditures.....	7.40%	6.99%	6.90%
Contractual Services.....	\$2,738,664	\$2,553,788	\$2,520,984
% of Total Expenditures.....	17.04%	17.27%	18.30%
All Other Items.....	\$2,065,830	\$1,810,313	\$1,621,671
% of Total Expenditures.....	12.86%	12.25%	11.77%
! Cost of Property and Equipment.....	\$26,051,495	\$25,848,130	\$24,125,437

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
! Average Number of Inmates.....	1,154	1,096	999
! Ratio of Correctional Officers to Inmates.....	1/5.49	1/5.21	1/4.72
! Cost Per Year Per Inmate.....	\$13,860	\$13,480	\$13,780
! Rated Inmate Capacity.....	600	600	600
! Approximate Square Feet Per Inmate.....	29	29	32

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

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

Inadequate Procedures Over Inventory and Purchasing

Our report contains two findings concerning inadequate procedures regarding: the control over the receipt and disbursement of inventory; 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, and 2 on pages 8 and 9)

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

WILLIAM G. HOLLAND, Auditor General

WGH:TEE:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Kemper CPA Group.

