

# REPORT DIGEST

**DEPARTMENT OF  
CORRECTIONS  
SHERIDAN  
CORRECTIONAL  
CENTER**

**COMPLIANCE AUDIT**

For the 2 Years Ended:  
June 30, 1996

**Summary of Findings:**

Total this audit	0
Total last audit	0
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 its efforts in 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

WGH:ROQ:ak

## SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditor for this audit was Robert C. Thornton, CPA.

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

**ILLINOIS DEPARTMENT OF CORRECTIONS**  
**SHERIDAN CORRECTIONAL CENTER**  
**COMPLIANCE AUDIT**  
**For the Two Years Ended June 30, 1996**

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
• <b>Total Expenditures (All Appropriated Funds)....</b>	\$21,281,338	\$19,313,007	\$18,448,506
Personal Services.....	\$14,531,295	\$13,347,916	\$12,478,092
% of Total Expenditures.....	68.28%	69.11%	67.64%
Average No. of Employees.....	423	408	390
Average Salary per Employee.....	\$34,353	\$32,715	\$31,995
Inmate Compensation (If Applicable).....	\$232,035	\$198,527	\$197,401
% of Total Expenditures .....	1.09%	1.03%	1.07%
Other Payroll Costs (FICA, Retirement).....	\$1,752,703	\$1,511,710	\$1,399,195
% of Total Expenditures.....	8.24%	7.83%	7.58%
Contractual Services.....	\$2,066,651	\$1,842,173	\$1,920,843
% of Total Expenditures.....	9.71%	9.54%	10.41%
All Other Items.....	\$2,698,654	\$2,412,681	\$2,452,975
% of Total Expenditures.....	12.68%	12.49%	13.30%
• <b>Cost of Property and Equipment.....</b>	\$39,235,037	\$38,407,752	\$37,583,923

SELECTED ACTIVITY MEASURES	FY 1996	FY1995	FY1994
• Average Number of Inmates.....	1,272	1,065	1,079
• Ratio of Correctional Officers to Inmates.....	1 / 4.06	1 / 3.33	1 / 3.70
• Average Costs Per Inmate.....	\$16,666	\$18,060	\$17,028
• Rated Inmate Capacity.....	974	750	750
• Approximate Square Feet Per Inmate.....	75	75	75

CENTER WARDEN(S)
During Audit Period: Thomas Roth Currently: Thomas Roth