
REPORT DIGEST

STATEVILLE CORRECTIONAL CENTER

COMPLIANCE AUDIT

For the Two Years Ended:
June 30, 1996

Summary of Findings:

Total this audit	1
Total last audit	4
Repeated from last audit	0

Release Date:



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

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SYNOPSIS

- ◆ The Center had inadequate segregation of duties over locally held funds.

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

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

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
! Total Expenditures (All Appropriated Funds)..	\$45,529,868	\$43,387,649	\$42,137,797
Personal Services.....	\$30,962,317	\$29,986,669	\$28,529,382
% of Total Expenditures.....	68.0%	69.6%	67.7%
Average No. of Employees.....	902	889	858
Average Salary Per Employee.....	\$34,326	\$33,731	\$33,251
Inmate Compensation.....	\$255,740	\$271,171	\$373,232
% of Total Expenditures.....	0.6%	0.6%	0.8%
Other Payroll Costs (FICA, Retirement).....	\$3,785,226	\$3,431,838	\$3,224,415
% of Total Expenditures.....	8.3%	7.5%	7.6%
Contractual Services.....	\$5,304,778	\$5,011,124	\$5,541,943
% of Total Expenditures.....	11.7%	11.5%	13.1%
All Other Items.....	\$5,221,807	\$4,686,847	\$4,468,825
% of Total Expenditures.....	11.4%	10.8%	10.8%
! Cost of Property and Equipment.....	\$55,087,895	\$52,865,758	\$51,637,340

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
! Average Number of Inmates.....	2,399	2,349	2,317
! Ratio of Correctional Officers to Inmates.....	1/3.93	1/3.94	1/4.19
! Cost Per Year Per Inmate.....	\$18,903	\$18,429	\$18,146
! Rated Inmate Capacity.....	2,000	2,000	2,000
! Approximate Square Feet Per Inmate.....	53	54	54

CENTER WARDEN(S)
During Audit Period: George DeTella Currently: George DeTella

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

SEGREGATION OF DUTIES

Inadequate Segregation of Duties Over Locally Held Funds

Our report contains one finding concerning inadequate segregation of duties over the receipt and disbursement of locally held funds. The Department indicated that our recommendation to correct the deficiency has been implemented. We will review the Center's implementation of our recommendation in our next audit. (Finding 1, page 11)

Mr. Mark Krell, the Department's Chief Internal Auditor, provided the response to our recommendation.

WILLIAM G. HOLLAND, Auditor General

WGH:KMM:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were BDO Seidman, LLP.

