

REPORT DIGEST

TAMMS CORRECTIONAL CENTER

COMPLIANCE AUDIT

For the Two Years Ended:
June 30, 1996

Summary of Findings:

Total	0
Repeated	0
Not Repeated	0

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

INTRODUCTION

Tamms Correctional Center opened as a 200 bed minimum security unit in June 1995. The current unit is intended to provide labor support for a super maximum security facility at Tamms, which is planned to open in fall 1997.

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 J. W. Boyle & Co., Ltd.

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

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

EXPENDITURE STATISTICS	FY 1996	FY 1995
! Total Expenditures (All Funds).....	\$4,136,350	\$1,057,571
Personal Services.....	\$2,975,444	\$676,333
% of Total Expenditures.....	71.9%	64.0%
Average No. of Employees.....	94	24
Average Salary Per Employee.....	\$31,654	\$28,181
 Inmate Compensation (If Applicable).....	 \$111,028	 \$2,415
% of Total Expenditures.....	2.7%	0.2%
Other Payroll Costs (FICA, Retirement).....	\$359,471	\$75,663
% of Total Expenditures.....	8.7%	7.2%
Contractual Services.....	\$343,962	\$45,345
% of Total Expenditures.....	8.3%	4.2%
All Other Items.....	\$346,445	\$257,815
% of Total Expenditures.....	8.4%	24.4%
 ! Cost of Property and Equipment.....	 \$8,617,196	 \$626,413

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995
! Average Number of Inmates.....	192	63
! Ratio of Correctional Officers to Inmates.....	1/2.66	1/.95
! Cost Per Year Per Inmate.....	\$21,118	\$15,213
! Rated Inmate Capacity.....	200	200
! Approximate Square Feet Per Inmate.....	28	28

CHIEF ADMINISTRATIVE OFFICER(S)
During Audit Period: George Welborn Currently: George Welborn