

# REPORT DIGEST

## VANDALIA CORRECTIONAL CENTER

### COMPLIANCE AUDIT

For the Two Years Ended:

June 30, 1996

#### Summary of Findings:

Total this audit	0
Total last audit	0
Repeated from last audit	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

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.

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WILLIAM G. HOLLAND, Auditor General

WGH:KMC:pp

### SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were Geary & Salisbury, LTD.

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

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

<b>EXPENDITURE STATISTICS</b>	<b>FY 1996</b>	<b>FY 1995</b>	<b>FY 1994</b>
! Total Expenditures (All Appropriated Funds).....	\$19,444,294	\$17,416,518	\$16,830,234
Personal Services.....	\$12,939,916	\$11,785,710	\$11,331,892
% of Total Expenditures.....	66.55%	67.67%	67.33%
Average No. of Employees.....	355	351	345
Average Salary Per Employee.....	\$36,450	\$33,578	\$32,846
Inmate Compensation (If Applicable).....	\$229,418	\$226,709	\$233,486
% of Total Expenditures.....	1.18%	1.30%	1.39%
Other Payroll Costs (FICA, Retirement).....	\$1,560,027	\$1,325,404	\$1,259,677
% of Total Expenditures.....	8.02%	7.61%	7.48%
Contractual Services.....	\$2,513,132	\$2,101,069	\$2,010,020
% of Total Expenditures.....	12.92%	12.06%	11.94%
All Other Items.....	\$2,201,801	\$1,977,626	\$1,995,159
% of Total Expenditures.....	11.33%	11.36%	11.86%
! Cost of Property and Equipment.....	\$20,581,627	\$19,833,247	\$17,678,468

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1996</b>	<b>FY 1995</b>	<b>FY 1994</b>
! Average Number of Inmates.....	1,158	1,053	1,061
! Ratio of Correctional Officers to Inmates.....	1/5.46	1/5.03	1/5.26
! Cost Per Year Per Inmate.....	\$16,689	\$16,505	\$15,863
! Rated Inmate Capacity: Prison.....	750	750	750
Work Camps.....	54	54	54
Approximate Square Feet Per Inmate: Prison.....	29	33	32
Work Camps.....	31	31	31

<b>CENTER WARDEN(S)</b>
During Audit Period: Michael W. Baker Currently: Michael W. Baker

