

REPORT DIGEST

DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
REPORT ON STATE COMPLIANCE TESTING
FOR THE TWO YEARS ENDED JUNE 30, 1992

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were two procedural findings dealing with accounting methods for the Benefit funds and the fuel inventories which have been given attention by the appropriate Center and Central Office Personnel. We will review progress towards implementation of our recommendations in our next audit.

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:RR:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	28	
Repeated audit findings	01	

Prior recommendations implemented
or not repeated89

SPECIAL ASSISTANT AUDITORS

Glass and Shuffett, LTD. were our special assistant auditors for
this audit.