

REPORT DIGEST

DEPARTMENT OF CORRECTIONS DIXON CORRECTIONAL CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1992

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were three findings related to internal accounting and administrative control weaknesses. These findings identified the need to improve controls in the areas of commissary goods received, account reconciliations, and monitoring State telephone usage. Center and Central Office management have accepted and given proper attention to our recommendations. We will review progress towards implementation of our recommendations during 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's financial statements which will be presented in the Department's single audit report.

WILLIAM G. HOLLAND, Auditor General
WGH:GK:dh

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	35	
Repeated audit findings	03	
Prior recommendations implemented or not repeated	55	

SPECIAL ASSISTANT AUDITORS

Clifton, Gunderson & Co. were our special assistant auditors for this audit.