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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

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

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's financial statements which will be presented in the Department's single audit report.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report contained one compliance finding. That finding identified the need to implement more effective internal control over inventory in the employee commissary.

Center and Department personnel have given proper attention to our recommendation. We will review progress towards implementation of our recommendation during our next audit.

A handwritten signature in black ink, appearing to read "W. G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:GWK:dh
April 13, 1993

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	1	3
Repeated audit findings	1	2
Prior recommendations implemented or not repeated	2	3

SPECIAL ASSISTANT AUDITORS

Jones, Anderson & Rogers, Ltd., were our special assistant auditors for this audit.