

REPORT DIGEST

JOHN A. GRAHAM CORRECTIONAL CENTER
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1992

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There were no material findings of noncompliance disclosed during our audit tests.

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 audit report.

WILLIAM G. HOLLAND, Auditor
General

WGH:TEE:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>	
Audit findings	0	1	
Repeated audit findings	0	0	
Prior recommendations implemented or not repeated	1	4	

SPECIAL ASSISTANT AUDITORS

Abbott, Phillips & Co., Ltd. were our special assistant auditors for this audit.