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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - JOLIET
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 two compliance findings. The findings identified the need to strengthen controls for commodity inventories to prevent overstocking and to expedite the transfer of surplus items to other facilities.

Center and Department personnel have given proper attention to our recommendations. We will review progress towards implementation of our recommendations 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
March 24, 1993

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>Current Audit</u>	<u>Prior Audit</u>
Findings	2	3
Repeated Findings	2	0
Prior Recommendation Implemented or Not Repeated	1	2

SPECIAL ASSISTANT AUDITORS

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