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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

**DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - VALLEY VIEW
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1992**

SYNOPSIS

- Appropriations were diverted from operations at St. Charles Youth Center to pay salaries of parole officers performing full time services at Valley View Youth Center. This violated legislative spending authority and distorted operating costs at both facilities.

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

CIRCUMVENTION OF APPROPRIATION AUTHORITY

Appropriations were diverted from operations at St. Charles Youth Center to pay the salaries of two parole officers who performed full time work at Valley View Youth Center. Employees should be paid by the facility for which they work. Budgetary constraints should not be circumvented at the facility level. This procedure violated legislative spending authority and distorted operating costs at both facilities. (Finding 1, page 7)

The Department states it has transferred the employees to the Valley View payroll for Fiscal Year 1993.

OTHER FINDINGS

Our report contained one additional compliance finding. It identified the need to strengthen controls over commodities inventory. Center and Department personnel have given proper attention to our recommendations. We will review progress towards implementation of our recommendations during our next audit.



WILLIAM G. HOLLAND, Auditor General

WGH:GWK:dh
September 2, 1993

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	2	7
Repeated Audit Findings	1	1
Prior Recommendations Implemented Or Not Repeated	6	3

SPECIAL ASSISTANT AUDITORS

Donald McLean & Co., Chtd., were our special assistant auditors for this audit.