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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report contained three procedural findings relating to untimely deposit of local funds, lack of reconciliations for certain internal records, and delay in recording equipment purchases on property control records. The Center has accepted our recommendations to correct these deficiencies. Agency responses were provided by Mr. Mark Krell, Chief Internal Auditor for the Department.

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 in our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

A handwritten signature in black ink, appearing to read "W. G. Holland".

WILLIAM G. HOLLAND, Auditor General

WGH:TJL:pp

March 24, 1993

SUMMARY OF AUDIT FINDINGS

<u>Findings</u>	<u>This Audit</u>	<u>Prior Audit</u>
Number of Audit Findings	3	8
Recommendations Repeated	1	2
Recommendations Implemented or Not Repeated	7	1

SPECIAL ASSISTANT AUDITORS

Selden, Fox and Associates, Ltd. were our special assistant auditors for this audit.