

REPORT DIGEST

DEPARTMENT OF CORRECTIONS
MENARD CORRECTIONAL CENTER
REPORT ON STATE COMPLIANCE TESTING
FOR THE TWO YEARS ENDED JUNE 30, 1992

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Our report contained two findings reflecting procedural matters dealing with controls over year-end accounting procedures for commodity inventories. They have been given attention by the Center. We will review progress towards implementation of our recommendations in our next audit.

Mr. Mark Krell, Chief of Fiscal Audits for the Department of Corrections, provided the Department's responses.

WILLIAM G. HOLLAND, Auditor General

WGH:RR:pw

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit findings 210
Repeated audit findings 15
Prior recommendations implemented
or not repeated 96

SPECIAL ASSISTANT AUDITORS

Glass & Shuffett were our special assistant auditors for this audit.