

REPORT DIGEST

DEPARTMENT OF CORRECTIONS PONTIAC 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. The Center is to be commended for maintaining good fiscal controls.

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 have been presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:KMM:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit findings	03
Repeated audit findings	01
Prior recommendations implemented or not repeated	32

SPECIAL ASSISTANT AUDITORS

Ragland & Associates, Ltd., were our special assistant auditors for this audit.