

REPORT DIGEST

DEPARTMENT OF CORRECTIONS SHERIDAN CORRECTIONAL CENTER 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. There were no compliance findings during our compliance audit for the two years ended June 30, 1992. The Center is to be commended for maintaining good fiscal controls.

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

WILLIAM G. HOLLAND, Auditor General

WGH:GWK:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	01	
Repeated audit findings	00	
Prior recommendations implemented or not repeated	10	

SPECIAL ASSISTANT AUDITORS

Striegel Knobloch & Company were our special assistant auditors for this audit.