

## **REPORT DIGEST**

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

#### **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There are no material findings reported in this audit. The Center is to be commended for maintaining good fiscal controls.

We conducted compliance testing at 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 will be presented in the single audit report.

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WILLIAM G. HOLLAND, Auditor General

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#### **SUMMARY OF AUDIT FINDINGS**

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit findings	0 2
Repeated audit findings	0 1
Prior recommendations implemented or not repeated	2 5

#### **SPECIAL ASSISTANT AUDITORS**

Markowitz Shaffer Levinson & Israel, Ltd. were our special assistant auditors for this audit.