

REPORT DIGEST

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

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There are no material findings presented in our report. 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.

WILLIAM G. HOLLAND, Auditor General

WGH:RR:pp

SUMMARY OF AUDIT FINDINGS

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

SPECIAL ASSISTANT AUDITORS

Dycus, Bradley & Draves, P.C. were our special assistant auditors for this audit.