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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-43500-10

**ILLINOIS YOUTH CENTER AT HARRISBURG
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

SYNOPSIS

- Some accounting procedures are not being performed in a uniform manner.

{Expenditures and Activity Measures are summarized on the reverse page.}

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ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER AT HARRISBURG
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds)	\$9,626,824	\$8,652,049	\$8,272,681
Personal Services	\$6,863,860	\$6,180,264	\$5,785,253
% of Total Expenditures	71.30%	71.43%	69.93%
Average No. of Employees	211	201	189
Average Salary Per Employee	\$30,255	\$30,748	\$30,610
Inmate Compensation (If Applicable)	\$67,643	\$63,293	\$60,893
Other Payroll Costs (FICA, Retirement)	\$765,245	\$682,110	\$635,045
% of Total Expenditures	7.95%	7.88%	7.68%
Contractual Services	\$978,362	\$882,175	\$936,522
% of Total Expenditures	10.16%	10.20%	11.32%
All Other Items	\$951,714	\$844,207	\$854,968
% of Total Expenditures	9.89%	9.76%	10.34%
● Cost of Property and Equipment	\$17,247,922	\$16,593,889	\$16,550,353

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates	364	340	311
● Ratio of Correctional Officers to Inmates376	.382	.383
● Cost Per Year Per Inmate	\$26,351	\$25,389	\$26,437
● Rated Inmate Capacity	276	276	276
● Approximate Square Feet Per Inmate	53	57	62

CENTER SUPERINTENDENT(S)
During Audit Period: Monty Field Currently: Monty Field

INTRODUCTION

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 will be presented in that report.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

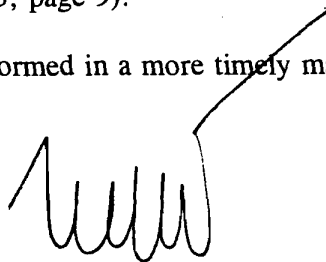
FAILURE TO UNIFORMLY PERFORM ACCOUNTING FUNCTIONS

During the course of our audit, we noted that accounting procedures were not always followed in a uniform manner. Specifically, we noted the following:

- 30 of 287 (10.4%) of the vouchers we tested were not processed within the department's required time frame, which inhibits the Department's ability to finish processing within its statutory limits (Finding Code 94-1, page 7);
- Center personnel did not record commodities shipments in the Department's automated inventory system upon receipt, but only after invoices were received, thereby reducing its value as a perpetual inventory system (Finding Code 94-2, page 8);
- Accounts payable for the Residents' Trust Fund were not recorded in a timely fashion, sometimes being delayed by several weeks, causing understatements of \$4,605 and \$6,348 at June 30, 1994 & 1993, respectively (Finding Code 94-3, page 9).

We recommended that all procedures be performed in a more timely manner.

Center management concurred.



WILLIAM G. HOLLAND, Auditor General

WGH:RR:pp
April 25, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	3	3
Repeated Recommendations	1	0
Recommendations Not Repeated or Implemented	2	1

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Kerber, Eck & Braeckel.