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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-43650-10

REPORT DIGEST

ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - JOLIET
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994

SYNOPSIS

- The Center failed to transfer surplus commodities as required by statute. This condition has existed since 1990.

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

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RECYCLED PAPER • SOYBEAN INKS

ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - JOLIET
COMPLIANCE AUDIT
For The Year Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$ 9,004,211	\$ 8,404,277	\$ 8,063,749
Personal Services	\$ 6,447,769	\$ 6,032,966	\$ 5,815,206
% of Total Expenditures	72%	72%	72%
Average No. of Employees	188	188	191
Average Salary Per Employee	\$ 34,297	\$ 32,090	\$ 30,446
Inmate Compensation (If Applicable)	\$ 53,368	\$ 50,805	\$ 54,688
Other Payroll Costs (FICA, Retirement)	\$ 728,618	\$ 677,663	\$ 645,708
% of Total Expenditures	8%	8%	8%
Contractual Services	\$ 1,096,786	\$ 1,032,853	\$ 966,427
% of Total Expenditures	12%	12%	12%
All Other Items	\$ 677,670	\$ 609,990	\$ 581,720
% of Total Expenditures	8%	7%	7%
• Cost of Property and Equipment	\$14,600,043	\$13,577,105	\$13,033,691

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	260	248	245
• Ratio of Correctional Officers to Inmates47	.48	.51
• Cost Per Year Per Inmate	\$34,083	\$33,467	\$32,496
• Rated Inmate Capacity	212	212	212
• Approximate Square Feet Per Inmate	48	51	51

CENTER SUPERINTENDENT
During Audit Period: James Mitchell
Currently: James Mitchell

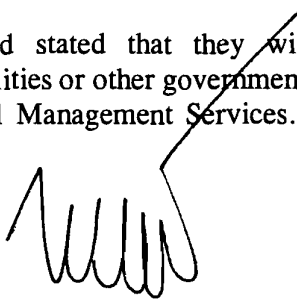
INTRODUCTION

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

The Center had surplus commodity inventory of \$2,020 which consisted of 25 various items that had not been transferred to the Department of Central Management Services in Springfield or to other state agencies as needed. This finding has been repeated since 1990. We continue to recommend that the Center transfer surplus commodity inventories as required. (Finding 1, page 7)

The Center accepted our recommendation and stated that they will make surplus commodities available to Department of Corrections' facilities or other government agencies as well as transfer obsolete items to the Department of Central Management Services. (For previous agency responses, see Digest Footnote 1.)



WILLIAM G. HOLLAND, Auditor General

WGH:ROQ
April 25, 1995

SUMMARY OF AUDIT FINDINGS

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

SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors were Clifton Gunderson & Co.

DIGEST FOOTNOTES

#1: SURPLUS COMMODITY INVENTORIES - Previous Agency Responses.

- 1992: "Recommendation accepted. The business administrator will submit a commodity surplus list, DC 5562, containing the eleven surplus items to the procurement sections, Bureau of Finance and Administration, requesting that these items be used within the Department or transferred to the Department of Central Management Services."
- 1990: "Recommendation accepted. Surplus commodities valued at \$468 have been transferred to various facilities since the audit was conducted. The recommendation will be fully implemented by April 1, 1991."