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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

**REPORT DIGEST**

5-94-43300-10

**VIENNA CORRECTIONAL CENTER  
COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1994**

**FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

There were no material findings of noncompliance disclosed during our audit tests. We commend the Center for maintaining an effective system of internal controls.

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.

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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	0	0
Repeated Recommendations	0	0
Recommendations Not Repeated or Implemented	0	5

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors were Dycus Bradley & Draves, p.c.

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

**ILLINOIS DEPARTMENT OF CORRECTIONS**  
**VIENNA CORRECTIONAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Year Ended June 30, 1994**

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds) . . . . .	\$19,603,854	\$18,783,466	\$18,369,688
Personal Services . . . . .	\$13,879,274	\$12,986,155	\$12,351,553
% of Total Expenditures . . . . .	70.80%	69.14%	67.24%
Average No. of Employees . . . . .	418	412	399
Average Salary Per Employee . . . . .	\$33,204	\$31,519	\$30,956
Inmate Compensation (If Applicable) . . . . .	\$164,316	\$166,470	\$169,678
Other Payroll Costs (FICA, Retirement) . . . . .	\$1,562,421	\$1,462,387	\$1,379,486
% of Total Expenditures . . . . .	7.97%	7.79%	7.51%
Contractual Services . . . . .	\$1,634,042	\$1,508,538	\$1,877,762
% of Total Expenditures . . . . .	8.34%	8.03%	10.22%
All Other Items . . . . .	\$2,363,801	\$2,659,916	\$2,591,209
% of Total Expenditures . . . . .	12.05%	14.16%	14.11%
● Cost of Property and Equipment . . . . .	\$26,310,822	\$29,748,226	\$27,894,157

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates . . . . .	1,092	1,094	1,098
● Ratio of Correctional Officers to Inmates . . . . .	.272	.265	.261
● Cost Per Year Per Inmate . . . . .	\$17,886	\$17,016	\$16,791
● Rated Inmate Capacity . . . . .	885	885	885
● Approximate Square Feet Per Inmate:   Prison . . . . .	51.2	51.6	51.0
Boot Camp . . . . .	77.4	75.3	76.7

CENTER WARDEN(S)
During Audit Period: Rodney Tally
Currently: Rodney Tally