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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-42500-10

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

SYNOPSIS

- In 19 of 57 expenditures tested, inmate and employee benefit fund expenditures were not supported by evidence of approval by the appropriate committee.

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

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$28,028,074	\$26,590,607	\$25,010,283
Personal Services	\$17,742,655	\$16,394,512	\$15,558,614
% of Total Expenditures	63.3%	61.7%	62.2%
Average No. of Employees	547	533	521
Average Salary Per Employee	\$32,436	\$30,759	\$29,863
Inmate Compensation (If Applicable)	\$433,830	\$405,908	\$379,775
Other Payroll Costs (FICA, Retirement)	\$1,992,396	\$1,858,457	\$1,740,856
% of Total Expenditures	7.1%	7.0%	7.0%
Contractual Services	\$4,817,853	\$4,784,892	\$4,277,908
% of Total Expenditures	17.2%	18.0%	17.1%
All Other Items	\$3,041,340	\$3,146,828	\$3,053,130
% of Total Expenditures	10.8%	11.8%	12.2%
• Cost of Property and Equipment	\$72,587,657	\$69,032,194	\$65,761,024

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	1,799	1,774	1,692
• Ratio of Correctional Officers to Inmates230	.236	.234
• Cost Per Year Per Inmate	\$15,580	\$14,989	\$14,781
• Rated Inmate Capacity	1,206	1,206	1,206
• Approximate Square Feet Per Inmate	45	45	45

CENTER WARDEN(S)
During Audit Period: Odie Washington (until January 16, 1995) Currently: Keith Nelson

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.

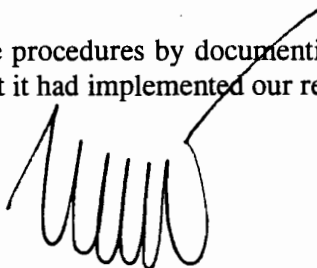
FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

There was only one material finding of noncompliance disclosed during our audit tests. That finding is described below.

LACK OF APPROVAL OF BENEFIT FUND EXPENDITURES

Our testing of inmate and employee benefit fund expenditures revealed that 19 of 57 (33 percent) were not supported by evidence of approval by the appropriate committee prior to disbursement of funds. Department of Corrections' directives require written benefit fund committee approval of all disbursements prior to disbursement. (Finding 1, page 9)

We recommended the Center comply with the procedures by documenting the approval by the appropriate committee. The Center responded that it had implemented our recommendation and is currently following Department directives.



WILLIAM G. HOLLAND, Auditor General

WGH:JTD:jr
April 25, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	1	3
Repeated Recommendations	0	0
Recommendations Not Repeated or Implemented	3	5

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Martin and Shadid, Certified Public Accountants, P.C.