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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-42550-10

REPORT DIGEST

**DWIGHT 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.

WILLIAM G. HOLLAND, Auditor General

WGH:JHL:jr
April 25, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	0	1
Repeated audit findings	0	1
Prior recommendations implemented or not repeated	1	2

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Blackman Kallick Bartelstein.

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

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RECYCLED PAPER · SOYBEAN INKS

ILLINOIS DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$15,092,190	\$14,204,747	\$13,608,295
Personal Services	\$9,675,579	\$9,073,353	\$8,823,275
% of Total Expenditures	64%	64%	65%
Average No. of Employees	292	(Note)	(Note)
Average Salary Per Employee	\$33,136	(Note)	(Note)
Inmate Compensation (If Applicable)	\$114,317	\$108,657	\$106,175
Other Payroll Costs (FICA, Retirement)	\$1,101,332	\$1,032,379	\$1,000,606
% of Total Expenditures	7%	7%	7%
Contractual Services	\$2,611,481	\$2,581,156	\$2,306,420
% of Total Expenditures	17%	18%	17%
All Other Items	\$1,589,481	\$1,409,202	\$1,371,819
% of Total Expenditures	11%	10%	10%
• Cost of Property and Equipment	\$18,728,320	\$17,050,639	\$16,141,719

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	718	707	648
• Ratio of Correctional Officers to Inmates277	(Note)	(Note)
• Cost Per Year Per Inmate	\$21,020	\$20,091	\$21,000
• Rated Inmate Capacity	496	496	496
• Approximate Square Feet Per Inmate	54	d.n.a.	d.n.a.

Note -- Data not readily available. The Departmental data for FY93 and FY92 combined both Dwight and Kankakee Correctional Centers.

CENTER WARDEN(S)
During Audit Period: Ms. Gwen Thornton Currently: Ms. Gwen Thornton