

ILES PARK PLAZA  
740 EAST ASH  
SPRINGFIELD, ILLINOIS 62703-3154  
PHONE: 217/782-6046  
FAX: 217/785-8222  
TDD: 217/524-4646



100 WEST RANDOLPH STREET  
SUITE 4-100  
CHICAGO, ILLINOIS 60601-3219  
PHONE: 312/814-4000  
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

5-94-42600-10

**REPORT DIGEST**

**EAST MOLINE 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.

A handwritten signature in black ink, appearing to read "WGH", positioned above the printed name of the Auditor General.

WILLIAM G. HOLLAND, Auditor General

WGH:JTD: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	10

**SPECIAL ASSISTANT AUDITORS**

Our special assistant auditors were Wolf & Company.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

RECYCLED PAPER • SOYBEAN INKS

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds) . . . . .	\$16,055,757	\$14,950,184	\$14,631,236
Personal Services . . . . .	\$10,136,435	\$9,345,400	\$8,886,555
% of Total Expenditures . . . . .	63.1%	62.5%	60.7%
Average No. of Employees . . . . .	306	301	289
Average Salary Per Employee . . . . .	\$33,126	\$31,048	\$30,749
Inmate Compensation (If Applicable) . . . . .	\$280,497	\$293,835	\$324,780
Other Payroll Costs (FICA, Retirement) . . . . .	\$1,112,321	\$1,031,885	\$973,214
% of Total Expenditures . . . . .	6.9%	6.9%	6.7%
Contractual Services . . . . .	\$2,738,005	\$2,559,296	\$2,648,049
% of Total Expenditures . . . . .	17.1%	17.1%	18.1%
All Other Items . . . . .	\$1,788,499	\$1,719,768	\$1,798,638
% of Total Expenditures . . . . .	11.1%	11.5%	12.3%
• Cost of Property and Equipment . . . . .	\$34,607,375	\$32,127,322	\$30,227,374

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates . . . . .	997	969	969
• Ratio of Correctional Officers to Inmates . . . . .	.206	.209	.196
• Cost Per Year Per Inmate . . . . .	\$16,104	\$15,428	\$15,084
• Rated Inmate Capacity . . . . .	688	688	688
• Approximate Square Feet Per Inmate . . . . .	65	65	65

CENTER WARDEN(S)
During Audit Period: Geraldo Acevedo Currently: Geraldo Acevedo