
REPORT DIGEST

GRAHAM CORRECTIONAL CENTER

COMPLIANCE AUDIT
For the Two Years Ended:
June 30, 1996

Summary of Findings:

Total this audit	0
Total last audit	0
Repeated from last audit	0

Release Date:



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

Illes Park Plaza
740 E. Ash Street
Springfield, IL 62703
(217) 782-6046

INTRODUCTION

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

AUDITORS' OPINION

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 the single audit report.

WILLIAM G. HOLLAND, Auditor General

WGH:KMC:pp

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were
Abbott, Phillips & Co., Ltd.

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

ILLINOIS DEPARTMENT OF CORRECTIONS
JOHN A. GRAHAM CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
! Total Expenditures (All Funds)	\$24,984,537	\$23,360,455	\$22,136,974
Personal Services	\$16,034,777	\$15,274,427	\$14,462,468
% of Total Expenditures	64.2%	65.4%	65.3%
Average No. of Employees	450	441	437
Average Salary Per Employee	\$35,633	\$34,636	\$33,095
Inmate Compensation (If Applicable)	\$271,152	\$253,236	\$243,866
% of Total Expenditures	1.1%	1.1%	1.1%
Other Payroll Costs (FICA, Retirement)	\$1,938,632	\$1,733,552	\$1,640,476
% of Total Expenditures	7.7%	7.4%	7.4%
Contractual Services	\$4,418,756	\$4,039,765	\$3,581,972
% of Total Expenditures	17.7%	17.3%	16.2%
All Other Items.....	\$2,321,220	\$2,059,475	\$2,208,192
% of Total Expenditures	9.3%	8.8%	10.0%
! Cost of Property and Equipment.....	\$27,882,313	\$27,760,172	\$26,801,267

SELECTED ACTIVITY MEASURES	FY 1996	FY 1995	FY 1994
! Average Number of Inmates	1,437	1,390	1,348
! Ratio of Correctional Officers to Inmates.....	1/4.41	1/4.39	1/4.29
! Cost Per Year Per Inmate.....	\$17,343	\$16,760	\$16,370
! Rated Inmate Capacity	1,030	1,030	1,030
! Approximate Square Feet Per Inmate.....	35	37	38

CENTER WARDEN(S)
During Audit Period: Kenneth P. Dobucki Currently: Kenneth P. Dobucki