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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

**HENRY C. HILL 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

WGJ:JTD:pp
April 25, 1995

SUMMARY OF AUDIT FINDINGS

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

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Ginoli & Company, Ltd.

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

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$17,480,083	\$16,735,731	\$15,748,475
Personal Services	\$10,479,534	\$9,682,201	\$9,153,159
% of Total Expenditures	60.0%	57.9%	58.1%
Average No. of Employees	327	321	326
Average Salary Per Employee	\$32,048	\$30,162	\$28,077
Inmate Compensation (If Applicable)	\$331,394	\$314,050	\$301,563
Other Payroll Costs (FICA, Retirement)	\$1,178,975	\$1,090,261	\$1,026,232
% of Total Expenditures	6.7%	6.5%	6.5%
Contractual Services	\$3,329,686	\$3,439,494	\$2,927,078
% of Total Expenditures	19.0%	20.5%	18.6%
All Other Items	\$2,160,494	\$2,209,725	\$2,343,109
% of Total Expenditures	12.4%	13.2%	14.9%
• Cost of Property and Equipment	\$39,410,220	\$39,558,272	\$39,554,201

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1991
• Average Number of Inmates	1,591	1,579	1,443
• Ratio of Correctional Officers to Inmates148	.146	.162
• Cost Per Year Per Inmate	\$10,991	\$10,599	\$10,914
• Rated Inmate Capacity	896	896	896
• Approximate Square Feet Per Inmate	33	33	33

WARDEN(S)
During Audit Period: Jerry D. Gilmore Currently: Jerry D. Gilmore