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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND
REPORT DIGEST

5-94-42730-10

**ILLINOIS RIVER 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:RR:jr
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 | 2 |

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Hill, Taylor & Co.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

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

| EXPENDITURE STATISTICS | FY 1994 | FY 1993 | FY 1992 |
|--|--------------|--------------|--------------|
| ● Total Expenditures (All Funds) | \$21,373,405 | \$20,459,184 | \$19,248,656 |
| Personal Services | \$13,730,327 | \$12,596,498 | \$11,767,161 |
| % of Total Expenditures | 64.24% | 61.57% | 61.13% |
| Average No. of Employees | 448 | 439 | 439 |
| Average Salary Per Employee | \$30,648 | \$28,694 | \$26,804 |
| Inmate Compensation (If Applicable) | \$393,868 | \$389,691 | \$383,504 |
| Other Payroll Costs (FICA, Retirement) | \$1,558,127 | \$1,431,183 | \$1,340,179 |
| % of Total Expenditures | 7.29% | 7.00% | 6.96% |
| Contractual Services | \$3,373,089 | \$3,615,301 | \$3,328,660 |
| % of Total Expenditures | 15.78% | 17.67% | 17.29% |
| All Other Items | \$2,317,994 | \$2,426,511 | \$2,429,152 |
| % of Total Expenditures | 10.85% | 11.86% | 12.62% |
| ● Cost of Property and Equipment | \$43,683,980 | \$43,465,275 | \$43,495,359 |

| SELECTED ACTIVITY MEASURES | FY 1994 | FY 1993 | FY 1992 |
|---|----------|----------|----------|
| ● Average Number of Inmates | 1,528 | 1,503 | 1,465 |
| ● Ratio of Correctional Officers to Inmates | .219 | .220 | .225 |
| ● Cost Per Year Per Inmate | \$13,954 | \$13,562 | \$13,103 |
| ● Rated Inmate Capacity | 1,649 | 1,491 | 1,491 |
| ● Approximate Square Feet Per Inmate | 34 | 38 | 38 |

| CENTER WARDEN(S) |
|--|
| During Audit Period: Rodney J. Ahitow, Warden Currently: Rodney J. Ahitow, Warden |