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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-43850-10

**ILLINOIS YOUTH CENTER - ST. CHARLES
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

SYNOPSIS

- The Center continues to have large monthly gross profit percentage fluctuations in their Commissary Fund. This condition has existed since 1990.

{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 YOUTH CENTER - ST. CHARLES
COMPLIANCE AUDIT
For The Year Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds)	\$14,362,670	\$12,857,531	\$12,546,027
Personal Services	\$10,228,611	\$ 9,027,975	\$ 8,893,094
% of Total Expenditures	71%	70%	71%
Average No. of Employees	301	284	290
Average Salary Per Employee	\$ 33,982	\$ 31,789	\$ 30,666
Inmate Compensation (If Applicable)	\$ 60,000	\$ 59,900	\$ 56,944
Other Payroll Costs (FICA, Retirement)	\$ 1,131,907	\$ 1,021,898	\$ 996,962
% of Total Expenditures	8%	8%	8%
Contractual Services	\$ 1,829,878	\$ 1,681,756	\$ 1,523,905
% of Total Expenditures	13%	13%	12%
All Other Items	\$ 1,112,274	\$ 1,066,002	\$ 1,075,122
% of Total Expenditures	8%	8%	9%
● Cost of Property and Equipment	\$21,186,786	\$20,675,844	\$17,926,911

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates	416	407	396
● Ratio of Correctional Officers to Inmates446	.455	.472
● Cost Per Year Per Inmate	\$33,794	\$30,878	\$31,049
● Rated Inmate Capacity	449	449	429
● Approximate Square Feet Per Inmate	51	55	53

CENTER SUPERINTENDENT
During Audit Period: Jerry C. Butler
Currently: Jerry C. Butler

INTRODUCTION

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.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

COMMISSARY PROFITS

The Center had monthly Commissary Fund gross profit percentage deviations between 4.0% and 11.0% for the audit period which could allow errors or irregularities to go undetected such as inaccurate inventory valuation or physical counts, improper cutoff of sales and/or purchases, or theft of merchandise. **This finding has been repeated since 1990.** We continue to recommend that the Center investigate the fluctuations each month in order to reduce the risk that errors or irregularities could occur. (Finding 1, page 7)

The Center accepted our recommendation and stated that they will take steps to ensure cut-off and inventory procedures are effective and are being followed so that monthly financial statements will accurately reflect the period's operating results. (For previous agency responses, see Digest Footnote 1.)



WILLIAM G. HOLLAND, Auditor General

WGH:ROQ
April 25, 1995

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit Findings	1	4
Repeated Recommendations	1	1
Recommendations Not Repeated or Implemented	3	5

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Parker & Meltzer for this audit.

DIGEST FOOTNOTES

#1: COMMISSARY GROSS PROFIT FLUCTUATIONS - Previous Agency Responses:

- 1992: "Recommendation implemented. The process for investigating gross profit fluctuations was enhanced to make it more effective. Results of gross profit fluctuation investigations are more fully documented. Also, the number of test recounts by business office staff has been increased to ensure inventory accuracy."
- 1990: "Recommendation accepted. The business administrator does monitor commissary operations and will continue to investigate significant fluctuations in the gross profit monthly. Although the monthly profits fluctuated, the yearly percentages were 8% for the year ended 1989 and 7.11% for the year ended 1990, which is reasonable."

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REPORT DIGEST

**ILLINOIS YOUTH CENTER - VALLEY VIEW
COMPLIANCE AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 1994**

SYNOPSIS

- The Center's control over recording of commodity inventories continued to be inadequate as of June 30, 1994. This condition has existed since 1986.

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

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