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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

5-94-42900-10

**LOGAN 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 "W. G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:RR: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	1

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Ragland & Associates, Ltd.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds)	\$18,033,506	\$17,472,994	\$16,766,094
Personal Services	\$13,310,778	\$12,397,560	\$12,131,390
% of Total Expenditures	73.81%	70.95%	72.36%
Average No. of Employees	404	400	404
Average Salary Per Employee	\$32,947	\$30,994	\$30,028
Inmate Compensation (If Applicable)	\$244,055	\$247,935	\$243,759
Other Payroll Costs (FICA, Retirement)	\$1,479,385	\$1,395,661	\$1,344,712
% of Total Expenditures	8.20%	8.0%	8.02%
Contractual Services	\$2,021,250	\$2,257,989	\$1,853,994
% of Total Expenditures	11.21%	12.92%	11.06%
All Other Items	\$978,038	\$1,173,849	\$1,192,239
% of Total Expenditures	5.42%	6.72%	7.11%
● Cost of Property and Equipment	\$23,553,399	\$23,491,744	\$22,400,204

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
● Average Number of Inmates	1,077	1,112	1,073
● Ratio of Correctional Officers to Inmates24	.23	.24
● Cost Per Year Per Inmate	\$16,743	\$15,710	\$15,625
● Rated Inmate Capacity	850	850	850
● Approximate Square Feet Per Inmate	51	51	51

CENTER WARDEN(S)
During Audit Period: Dan Bosse Currently: Dan Bosse