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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

5-94-43150-10

**REPORT DIGEST**

**SHERIDAN 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".

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WILLIAM G. HOLLAND, Auditor General

WGH:TEE:pp  
April 25, 1995

**SUMMARY OF AUDIT FINDINGS**

<b><u>Number of</u></b>	<b><u>This Audit</u></b>	<b><u>Prior Audit</u></b>
Audit findings	0	0
Repeated audit findings	0	0
Prior recommendations implemented or not repeated	0	1

**SPECIAL ASSISTANT AUDITORS**

Striegel, Knobloch & Company were our special assistant auditors for this audit.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
● Total Expenditures (All Funds) . . . . .	\$18,448,506	\$17,004,626	\$16,264,923
Personal Services . . . . .	\$12,478,096	\$11,670,067	\$11,254,816
% of Total Expenditures . . . . .	67.64%	68.63%	69.20%
Average No. of Employees . . . . .	390	386	384
Average Salary Per Employee . . . . .	\$31,995	\$30,233	\$29,309
Inmate Compensation (If Applicable) . . . . .	\$197,401	\$196,337	\$191,436
% of Total Expenditures . . . . .	1.07%	1.15%	1.18%
Other Payroll Costs (FICA, Retirement) . . . . .	\$1,399,195	\$1,308,824	\$1,256,236
% of Total Expenditures . . . . .	7.58%	7.70%	7.72%
Contractual Services . . . . .	\$1,920,843	\$1,740,790	\$1,561,006
% of Total Expenditures . . . . .	10.41%	10.24%	9.60%
All Other Items . . . . .	\$2,452,975	\$2,088,608	\$2,001,429
% of Total Expenditures . . . . .	13.30%	12.28%	12.30%
● Cost of Property and Equipment . . . . .	\$37,583,923	\$36,596,215	\$35,893,301

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1991
● Average Number of Inmates . . . . .	1,079	1,077	1,017
● Ratio of Correctional Officers to Inmates . . . . .	.270	.267	.287
● Cost Per Year Per Inmate . . . . .	\$17,028	\$15,658	\$15,915
● Rated Inmate Capacity . . . . .	750	750	750
● Approximate Square Feet Per Inmate . . . . .	41	40	40

CENTER WARDEN(S)
During Audit Period: Thomas Roth
Currently: Thomas Roth