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# REPORT DIGEST

## WESTERN ILLINOIS CORRECTIONAL CENTER

### COMPLIANCE AUDIT

For the Two Years Ended:  
June 30, 1996

#### Summary of Findings:

Total this audit	1
Total last audit	2
Repeated from last audit	0

Release Date:



State of Illinois  
Office of the Auditor General

**WILLIAM G. HOLLAND**  
AUDITOR GENERAL

Iles Park Plaza  
740 E. Ash Street  
Springfield, IL 62703  
(217) 782-6046

### SYNOPSIS

- ◆ Due to bookkeeping errors, the Center's year-end financial reports of its locally-held trust funds were incorrect.

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

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**ILLINOIS DEPARTMENT OF CORRECTIONS**  
**WESTERN ILLINOIS CORRECTIONAL CENTER**  
**COMPLIANCE AUDIT**  
**For The Two Years Ended June 30, 1996**

<b>EXPENDITURE STATISTICS</b>	<b>FY 1996</b>	<b>FY 1995</b>	<b>FY 1994</b>
! Total Expenditures (All Appropriated Funds).....	\$22,924,838	\$20,881,637	\$20,099,871
Personal Services.....	\$14,421,265	\$13,107,803	\$12,208,351
% of Total Expenditures.....	62.91%	62.77%	60.74%
Average No. of Employees.....	433	408	402
Average Salary Per Employee.....	\$33,305	\$32,127	\$30,369
Inmate Compensation.....	\$346,731	\$333,472	\$304,601
% of Total Expenditures.....	1.51%	1.60%	1.51%
Other Payroll Costs (FICA, Retirement).....	\$1,750,526	\$1,493,541	\$1,382,216
% of Total Expenditures.....	7.64%	7.15%	6.88%
Contractual Services.....	\$3,514,403	\$3,382,613	\$3,555,260
% of Total Expenditures.....	15.33%	16.20%	17.69%
All Other Items.....	\$2,891,913	\$2,564,208	\$2,649,443
% of Total Expenditures.....	12.61%	12.28%	13.18%
! Cost of Property and Equipment.....	\$43,713,695	\$43,575,324	\$43,244,598

<b>SELECTED ACTIVITY MEASURES</b>	<b>FY 1996</b>	<b>FY 1995</b>	<b>FY 1994</b>
! Average Number of Inmates.....	1,760	1,643	1,445
! Ratio of Correctional Officers to Inmates.....	1/5.18	1/5.10	1/5.03
! Cost Per Year Per Inmate.....	\$13,372	\$13,470	\$14,768
! Rated Inmate Capacity.....	1,102	878	878
! Approximate Square Feet Per Inmate.....	29	31	35

<b>CENTER WARDEN(S)</b>
During Audit Period: William D. O'Sullivan Currently: William D. O'Sullivan

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**LOCALLY-HELD TRUST FUND REPORTS WERE  
INCORRECT**

**The locally-held trust fund  
year-end reports were  
incorrect.**

The year-end financial reports of the locally-held trust funds were inaccurate due to an incorrect cut-off of data between accounting periods. In testing the locally-held trust funds, we found:

- ◆ Fiscal year 1997 transactions were entered before fiscal year 1996 records were closed causing the 1996 reports to include 1997 information.
- ◆ Accounts payable for fiscal year 1996 were not recorded until fiscal year 1997.

We recommended that transactions for the new fiscal year not be entered until the previous fiscal year is closed, that the fiscal 1996 records and final reports be corrected, and that the locally-held trust fund books be held open at the end of the fiscal year in order to record late accounts payable amounts. (Finding #1, page 10)

The Center accepted our recommendation.

**AUDITORS' OPINION**

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.

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WILLIAM G. HOLLAND, Auditor General

WGH:BAR:pp

**SPECIAL ASSISTANT AUDITORS**

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

