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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

REPORT DIGEST

**CENTRALIA 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".

WILLIAM G. HOLLAND, Auditor General

WGH:TEE: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 audit findings	0	0
Prior recommendations implemented or not repeated	0	1

SPECIAL ASSISTANT AUDITORS

Lawrence Travis & Co., P.C. 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
CENTRALIA CORRECTIONAL CENTER
COMPLIANCE AUDIT
For The Two Years Ended June 30, 1994

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$21,013,809	\$19,495,911	\$18,850,363
Personal Services	\$14,064,218	\$13,170,490	\$12,583,377
% of Total Expenditures	66.93%	67.55%	66.75%
Average No. of Employees	420	419	423
Average Salary Per Employee	\$33,486	\$31,433	\$29,748
Inmate Compensation (If Applicable)	\$275,117	\$239,234	\$232,283
% of Total Expenditures	1.31%	1.23%	1.23%
Other Payroll Costs (FICA, Retirement)	\$1,583,098	\$1,487,237	\$1,415,030
% of Total Expenditures	7.53%	7.63%	7.51%
Contractual Services	\$3,074,287	\$2,795,560	\$3,036,778
% of Total Expenditures	14.63%	14.34%	16.11%
All Other Items	\$2,017,089	\$1,803,390	\$1,582,895
% of Total Expenditures	9.60%	9.25%	8.40%
• Cost of Property and Equipment	\$33,205,565	\$32,602,283	\$32,139,586

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	1,366	1,226	1,115
• Ratio of Employees to Inmates3	.3	.3
• Cost Per Year Per Inmate	\$15,331	\$15,839	\$16,877
• Rated Inmate Capacity	950	950	950
• Approximate Square Feet Per Inmate	37	38	38

CENTER WARDEN(S)
During Audit Period: J. Ronald Haws Currently: J. Ronald Haws