

REPORT DIGEST

**DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - PERE MARQUETTE
REPORT ON STATE COMPLIANCE TESTING
FOR THE TWO YEARS ENDED JUNE 30, 1992**

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

INCOMPLETE ACCOUNTING RECORDS

We noted numerous instances of non-compliance with accounting procedures prescribed by the Department of Corrections. The more significant deficiencies were:

- Reconciliations of cash receipts were not completed.
- A general ledger for the Resident Trust Fund was not kept up-to-date.
- Receiving reports were posted up to 6 months late.
- Property and equipment records were only partially maintained and reconciled during Fiscal Year 1992.
- A general ledger for the facility had not been completed and did not reconcile to supporting documentation during Fiscal Year 1992.

This facility was shut down from June 1991 through September 1991. Subsequent to reopening the facility there were substantial changes in accounting staff and their responsibilities. (Finding 2, page 11)

Department officials accepted our recommendation to comply with prescribed accounting procedures. They stated that for Fiscal Year 1993, the cited accounting records and procedures are being completed as required.

OTHER FINDINGS

The remaining findings are less significant and have been given appropriate attention by the Department. We will review progress towards the implementation of our recommendations in our next audit.

Mr. Mark Krell, Chief Auditor of the Department of Corrections, provided the responses.

We conducted compliance testing at 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 the single audit report.

_____ WILLIAM G. HOLLAND, Auditor General

WGH:KMA:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	32	
Repeated audit findings	11	
Prior recommendations implemented or not repeated	13	

SPECIAL ASSISTANT AUDITOR

Gordon D. Jumper, CPA was our special assistant auditor for this audit.