

REPORT DIGEST

DEPARTMENT OF
CORRECTIONS
ILLINOIS YOUTH
CENTER-VALLEY VIEW

**LIMITED SCOPE
COMPLIANCE AND
CLOSE-OUT AUDIT**

For the 25 Months Ended:
July 31, 2002

Summary of Findings:

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

Release Date



State of Illinois
Office of the Auditor General
WILLIAM G. HOLLAND
AUDITOR GENERAL

To obtain a copy of the Report contact:
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INTRODUCTION

There were no material findings of noncompliance disclosed by our audit tests. We commend the Center for maintaining an effective system of internal controls.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. This was a limited scope compliance audit that included close-out testing. The Center's accounting records will be covered by the 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 "William G. Holland", written over a horizontal line.

WILLIAM G. HOLLAND, Auditor General

WGH:KMC:drh

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors for this audit were De Raimo Hillger & Ripp, CPAs.

ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER-VALLEY VIEW
COMPLIANCE AUDIT
For the Twenty-Five Months Ended July 31, 2002

EXPENDITURE STATISTICS	FY2002	FY2001	FY 2000
• Total Expenditures (All Appropriated Funds)	\$12,518,692	\$13,097,356	\$12,195,246
Personal Services	\$8,414,626	\$8,637,647	\$8,014,956
% of Total Expenditures	67.2%	66.0%	65.7%
Average No. of Employees	176	182	191
Average Salary Per Employee	\$47,810	\$47,460	\$41,963
Inmate Compensation (If Applicable).....	\$30,500	\$30,094	\$30,093
% of Total Expenditures3%	.2%	.3%
Other Payroll Costs (FICA, Retirement).....	\$1,903,616	\$1,961,661	\$1,796,316
% of Total Expenditures	15.2%	15.0%	14.7%
Contractual Services	\$1,555,361	\$1,649,737	\$1,472,238
% of Total Expenditures	12.4%	12.6%	12.1%
All Other Items.....	\$614,589	\$818,217	\$881,643
% of Total Expenditures	4.9%	6.2%	7.2%
• Cost of Property and Equipment.....	\$11,678,373	\$11,159,345	\$9,996,974

SELECTED ACTIVITY MEASURES	FY2002	FY2001	FY 2000
• Average Number of Residents	274	327	372
• Ratio of Youth Supervisors to Residents.....	1 / 2.3	1 / 2.8	1 / 3.0
• Average Costs Per Resident.....	\$45,689	\$39,830	\$32,490
• Rated Resident Capacity	228	228	228
• Approximate Square Feet Per Resident	188	60	51

CENTER WARDEN

During Audit Period: Sue Brigham (3/16/00 – 9/30/01), Cindy Williams
Currently: N/A (Center Closed 7/31/02)