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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

REPORT DIGEST

594-42850-10

LINCOLN CORRECTIONAL CENTER  
COMPLIANCE AUDIT  
FOR THE TWO YEARS ENDED JUNE 30, 1994

INTRODUCTION

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.

WILLIAM G. HOLLAND, Auditor General

WGH:JHL: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	2

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Dunbar, Breitweiser & Company.

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

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds) . . . . .	\$16,213,619	\$15,149,109	\$14,275,918
Personal Services . . . . .	\$9,778,737	\$8,989,096	\$8,633,602
% of Total Expenditures . . . . .	60.31%	59.34%	60.48%
Average No. of Employees . . . . .	307	299	303
Average Salary Per Employee . . . . .	\$31,853	\$30,064	\$28,494
Inmate Compensation (If Applicable) . . . . .	\$268,628	\$253,162	\$234,378
Other Payroll Costs (FICA, Retirement) . . . . .	\$1,109,786	\$1,022,917	\$978,147
% of Total Expenditures . . . . .	6.84%	6.75%	6.85%
Contractual Services . . . . .	\$2,173,850	\$2,157,651	\$1,924,382
% of Total Expenditures . . . . .	13.41%	14.24%	13.48%
All Other Items . . . . .	\$2,882,618	\$2,726,283	\$2,505,409
% of Total Expenditures . . . . .	17.78%	18.00%	17.55%
• Cost of Property and Equipment . . . . .	\$16,026,747	\$16,000,522	\$15,911,358

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates . . . . .	854	820	736
• Ratio of Correctional Officers to Inmates . . . . .	.22	.23	.30
• Cost Per Year Per Inmate . . . . .	\$18,986	\$18,796	\$19,392
• Rated Inmate Capacity:			
Lincoln Facility . . . . .	500	500	500
Springfield Work Camp . . . . .	58	58	58
• Approximate Square Feet Per Inmate:			
Lincoln Facility . . . . .	35	36	43
Springfield Work Camp . . . . .	72	89	97

CENTER WARDEN(S)
During Audit Period: Augustus Scott, Jr. Currently: Augustus Scott, Jr.