

ILES PARK PLAZA
740 EAST ASH
SPRINGFIELD, ILLINOIS 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222
TDD: 217/524-4646



100 WEST RANDOLPH STREET
SUITE 4-100
CHICAGO, ILLINOIS 60601-3219
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

5-94-43050-10

REPORT DIGEST

**PONTIAC 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.

WILLIAM G. HOLLAND, Auditor General

WGH:RR: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 Recommendations	0	0
Recommendations Not Repeated or Implemented	0	3

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Altschuler, Melvoin & Glasser LLP.

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

INTERNET ADDRESS: AUDITOR.GENERAL@ACCESSIL.COM

RECYCLED PAPER • SOYBEAN INKS

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$38,501,882	\$36,286,388	\$34,869,466
Personal Services	\$25,379,061	\$23,677,397	\$22,789,844
% of Total Expenditures	65.92%	65.25%	65.31%
Average No. of Employees	809	805	793
Average Salary Per Employee	\$31,371	\$29,413	\$28,739
Inmate Compensation (If Applicable)	\$339,155	\$321,894	\$336,776
Other Payroll Costs (FICA, Retirement)	\$2,864,502	\$2,667,878	\$2,559,794
% of Total Expenditures	7.44%	7.35%	7.34%
Contractual Services	\$5,259,556	\$5,308,448	\$5,053,987
% of Total Expenditures	13.66%	14.63%	14.48%
All Other Items	\$4,659,608	\$4,310,771	\$4,156,065
% of Total Expenditures	12.10%	11.88%	11.91%
• Cost of Property and Equipment	\$50,852,599	\$49,064,808	\$46,678,312

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	2,101	1,994	1,867
• Ratio of Correctional Officers to Inmates28	.29	.30
• Cost Per Year Per Inmate	\$18,326	\$18,199	\$18,677
• Rated Inmate Capacity	1,512	1,512	1,512
• Approximate Square Feet Per Inmate	45	47	49

CENTER WARDEN(S)
During Audit Period: Richard B. Gramley Currently: Richard B. Gramley