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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND
REPORT DIGEST

5-94-43100-10

**SHAWNEE 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
APR 25, 1995

SUMMARY OF AUDIT FINDINGS

	<u>This Audit</u>	<u>Prior Audit</u>
Number of Audit Findings	0	1
Repeated Recommendations	0	1
Recommendations Not Repeated or Implemented	1	5

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Kerber, Eck & Braeckel.

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

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

EXPENDITURE STATISTICS	FY 1994	FY 1993	FY 1992
• Total Expenditures (All Funds)	\$20,463,913	\$19,932,363	\$19,513,901
Personal Services	\$12,905,739	\$12,417,744	\$12,091,463
% of Total Expenditures	63.07%	62.30%	61.96%
Average No. of Employees	409	408	408
Average Salary Per Employee	\$31,554	\$30,436	\$29,636
Inmate Compensation (If Applicable)	\$370,980	\$360,733	\$363,318
Other Payroll Costs (FICA, Retirement)	\$1,473,112	\$1,406,266	\$1,378,919
% of Total Expenditures	7.20%	7.06%	7.07%
Contractual Services	\$2,859,879	\$2,659,828	\$2,778,184
% of Total Expenditures	13.98%	13.34%	14.24%
All Other Items	\$2,854,203	\$3,087,792	\$2,902,017
% of Total Expenditures	13.95%	15.49%	14.87%
• Cost of Property and Equipment	\$42,252,931	\$42,365,073	\$42,214,281

SELECTED ACTIVITY MEASURES	FY 1994	FY 1993	FY 1992
• Average Number of Inmates	1,577	1,468	1,477
• Ratio of Correctional Officers to Inmates20	.25	.20
• Cost Per Year Per Inmate	\$12,939	\$13,499	\$13,145
• Rated Inmate Capacity	1,046	1,046	1,046
• Approximate Square Feet Per Inmate	53	57	57

CENTER WARDEN(S)
During Audit Period: Richard McVicar Currently: Richard McVicar