

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

CENTRALIA CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2008

Performed as Special Assistant Auditors  
For the Auditor General, State of Illinois

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
CENTRALIA CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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**CENTER OFFICIALS**

Warden	Mr. Bradley Robert
Assistant Warden – Programs: Current 7/01/06 – 7/16/07	Mr. Ty Bates Ms. Ann Casey
Assistant Warden – Operations	Mr. Julius Flagg
Business Office Administrator	Mr. Mark Beckmann

The Center is located at:

9330 Shattuc Road  
Centralia, Illinois 62801



**Illinois**  
Department of  
**Corrections**

**Pat Quinn**  
Governor

**Roger E. Walker Jr.**  
Director

**Centralia Correctional Center**  
9330 Shattuc Rd, P.O. Box 1266  
Centralia, IL 62801

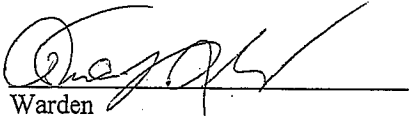
**Telephone: (618) 533-4111**  
**TDD: (800) 526-0844**

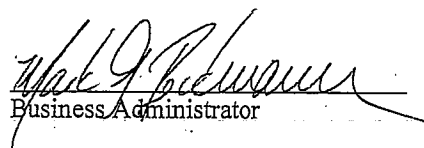
February 13, 2009

West & Company, LLC  
Certified Public Accountants  
919 East Harris Avenue  
Greenville, IL 62246

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Centralia Correctional Center. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2008, the Center has materially complied with the assertions below.

- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

  
Warden

  
Business Administrator

STATE OF ILLINOIS  
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**COMPLIANCE REPORT**

**SUMMARY**

The limited scope compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANTS' REPORT**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having compliance testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	1	—
Repeated findings	—	—
Prior recommendations implemented or not repeated	—	—

**SCHEDULE OF FINDINGS**

**CURRENT FINDING**

<u>Item</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-1	10-12	Failure to Properly Transfer Inmate Cash Account Balances	Significant Deficiency, Noncompliance

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**EXIT CONFERENCE**

Center management waived an exit conference in correspondence dated February 11, 2009.

The response to the recommendation was provided by MaryAnn Bohlen, Assistant Deputy Director Fiscal Accounting Compliance, Illinois Department of Corrections, per correspondence dated February 11, 2009.

# WEST & COMPANY, LLC

## MEMBERS

E. LYNN FREESE  
RICHARD C. WEST  
KENNETH L. VOGT  
BRIAN E. DANIELL  
JANICE K. ROMACK  
DIANA R. SMITH  
D. RAIF PERRY  
JOHN H. VOGT

## CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## OFFICES

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MATTOON  
SULLIVAN

## INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

### Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Corrections – Centralia Correctional Center's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2008. The management of the State of Illinois Department of Corrections – Centralia Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections – Centralia Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections – Centralia Correctional Center has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Corrections – Centralia Correctional Center has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Corrections – Centralia Correctional Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. For the locally held funds examined, the State revenues and receipts collected by the State of Illinois Department of Corrections – Centralia Correctional Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Corrections – Centralia Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections – Centralia Correctional Center

have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the State of Illinois Department of Corrections – General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Corrections – General Office compliance report.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Corrections – Centralia Correctional Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Corrections – Centralia Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections – Centralia Correctional Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as Finding Code No. 08-1.

### **Internal Control**

The management of the State of Illinois Department of Corrections – Centralia Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections – Centralia Correctional Center's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in



accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Corrections – Centralia Correctional Center’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Corrections – Centralia Correctional Center’s internal control over compliance.

A *control deficiency* in an entity’s internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity’s internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as Finding Code No. 08-01 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity’s internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings to be material weaknesses.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter to your office.

The State of Illinois Department of Corrections – Centralia Correctional Center’s response to the finding identified in our examination is described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Corrections – Centralia Correctional Center’s response and, accordingly, we express no opinion on it.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Residents’ Trust Fund/Travel and Allowance Revolving Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost

Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, Center and Department management, and is not intended to be and should not be used by anyone other than these specified parties.

*West & Company, LLC*

West & Company, LLC

February 13, 2009

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
CENTRALIA CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2008

**Current Finding**

08-1. **Finding** – Failure to Properly Transfer Unclaimed Inmate Cash Account Balances

The Centralia Correctional Center did not take appropriate action to ensure that dormant account balances were properly transferred to the General Revenue Fund (GRF).

The Unified Code of Corrections (Code) requires the Department to establish accounting records with individual accounts for each inmate (730 ILCS 5/3-4-3(a)). In addition, the Code (730 ILCS 5/3-4-3(b)) requires any money held in accounts of a committed person, upon release from the Department by death, discharge, or unauthorized absence and unclaimed for a period of one year thereafter by the person or his legal representative to be transmitted to the State Treasurer who shall deposit it into the GRF. Further, the Illinois Department of Corrections Administrative Directive (Directive) (02.42.106) requires, upon determination of dormant accounts, the Business Administrator prepare a list, which includes the account numbers, inmates' names, identification numbers, account balances and a memorandum requesting permission to transfer the balances to the GRF.

The Center's listing of dormant accounts at June 30, 2008 included 950 accounts with cash balances totaling \$9,216 and 79 accounts with negative cash balances totaling \$22,770. The June 30, 2007 listing included 487 accounts with cash balances totaling \$4,827 and 31 accounts with negative cash balances totaling \$5,809. The Center improperly offset Inmate Trust Fund accounts with positive cash balances against accounts with negative balances and determined that no funds were to be transferred due to the overall deficit balances.

Center management stated their internal policy for dormant accounts is to only transfer positive balances which exceed negative balances in total for all inmate accounts.

There were various causes for negative balances, such as restitution for damages and charges for requested legal copies or postage, which could not, according to Department rules, be denied even if the inmate's trust account had an insufficient balance. The majority of negative balances did not involve cash distributions from the Inmate Trust Fund, but represented amounts the Center paid from the GRF or other funds and can only be recovered if cash is available in the individual inmate's account.

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**Current Finding (continued)**

08-1. Finding – Failure to Properly Transfer Unclaimed Inmate Cash Account Balances (continued)

However, there are instances where cash payments are made to inmates in excess of their balance, which creates a negative balance. In these instances, offsetting negative account balances against other accounts in the Inmate Trust Fund effectively requires other inmate accounts to temporarily bear the costs of those deficits in violation of the Center's fiduciary responsibility and the Code. In addition, failure to notify the Department and ensure dormant account cash balances are transferred to the GRF is noncompliance with the Administrative Directive and State statute and could result in a loss of revenue to the State. (Finding Code No. 08-1)

Recommendation

We recommend the Center take appropriate action to ensure dormant cash balances are timely transferred to the GRF.

Center Response

Finding not accepted. The Department has implemented policies and procedures that it feels are appropriate to the statute and Administrative Directives.

- The Inmate Trust Fund maintains individual accounts by inmate.
- The accounts are reviewed when designated dormant.
- The appropriate account balances are transferred to the General Revenue Fund as required.
- The statute is silent on the Department's ability to offset negative account balances with positive account balances.

The end result of the policy is not a loss of revenue to the State as all funds are deposited in a legislatively appropriated fund on deposit at the Treasurer.

Auditors' Comment

The Unified Code of Corrections requires the transfer of dormant accounts to the GRF. The Center did not transfer dormant accounts totaling \$9,216 to the GRF. The negative balances are caused by the improper off-setting of one inmate's positive cash balance against another inmate's negative balance in the Inmate Trust Fund.

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**Current Finding (continued)**

08-1. Finding – Failure to Properly Transfer Unclaimed Inmate Cash Account Balances (continued)

Further, the Department's Administrative Rules (20 Ill. Adm. Code 535.140(a)) state unclaimed money held for a period of one year may be transferred to the Inmate Benefit Fund and be expended for the special benefit of committed persons, which is inconsistent with the Unified Code of Corrections.

The Center has a fiduciary responsibility for the inmate accounts and should be evaluating each account within the Inmate Trust Fund individually for potential transfer to the GRF.

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SCHEDULE OF FINDINGS  
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**Prior Findings Not Repeated**

There were no findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2006.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES  
For the Two Years Ended June 30, 2008

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

Analysis of Operations:

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Annual Cost Statistics
  - Center Inmate Statistics (not examined)
  - Center Employee Statistics (not examined)
  - Cell Square Feet Per Inmate (not examined)
  - Food Services (not examined)
  - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Schedule of Locally Held Funds – Residents' Trust Fund/Travel & Allowance Revolving Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 20,750,600	\$ 19,614,517	\$ 1,011,572	\$ 20,626,089	\$ 124,511
Student, member and inmate compensation	283,700	260,015	23,665	283,680	20
State contributions to State Employees' Retirement System	3,436,500	3,247,454	167,533	3,414,987	21,513
State contributions to Social Security	1,535,600	1,459,812	75,783	1,535,595	5
Contractual services	4,917,000	4,485,839	431,120	4,916,959	41
Travel	10,400	9,537	818	10,355	45
Travel and allowances for committed, paroled and discharged prisoners	29,600	29,223	307	29,530	70
Commodities	1,743,200	1,634,989	108,145	1,743,134	66
Printing	18,600	18,598	-	18,598	2
Equipment	3,000	2,953	-	2,953	47
Telecommunications services	62,200	59,389	2,806	62,195	5
Operation of automotive equipment	80,100	64,439	15,661	80,100	-
Total - Fiscal Year 2008	\$ 32,870,500	\$ 30,886,765	\$ 1,837,410	\$ 32,724,175	\$ 146,325

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.



STATE OF ILLINOIS  
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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
<b>PUBLIC ACT 94-0798</b>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 18,937,100	\$ 18,023,087	\$ 913,956	\$ 18,937,043	\$ 57
Student, member and inmate compensation	285,200	261,358	23,816	285,174	26
State contributions to State Employees' Retirement System	2,182,600	2,077,241	105,335	2,182,576	24
State contributions to Social Security	1,408,796	1,340,241	68,474	1,408,715	81
Contractual services	4,854,826	4,458,969	394,830	4,853,799	1,027
Travel	9,900	9,355	516	9,871	29
Travel and allowances for committed, paroled and discharged prisoners	33,400	32,166	1,216	33,382	18
Commodities	1,559,593	1,470,091	89,424	1,559,515	78
Printing	19,100	19,090	-	19,090	10
Equipment	24,500	24,465	-	24,465	35
Telecommunications services	79,400	59,752	19,648	79,400	-
Operation of automotive equipment	78,700	60,603	11,917	72,520	6,180
<b>Total - Fiscal Year 2007</b>	<b>\$ 29,473,115</b>	<b>\$ 27,836,418</b>	<b>\$ 1,629,132</b>	<b>\$ 29,465,550</b>	<b>\$ 7,565</b>

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-0798	P.A. 94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 32,870,500	\$ 29,473,115	\$ 28,238,700
EXPENDITURES			
Personal services	20,626,089	18,937,043	18,466,227
Employee retirement contributions paid by employer	-	-	237,241
Student, member and inmate compensation	283,680	285,174	282,744
State contributions to State Employees' Retirement System	3,414,987	2,182,576	1,438,831
State contributions to Social Security	1,535,595	1,408,715	1,373,448
Contractual services	4,916,959	4,853,799	4,559,959
Travel	10,355	9,871	12,217
Travel and allowances for committed, paroled and discharged prisoners	29,530	33,382	37,404
Commodities	1,743,134	1,559,515	1,561,776
Printing	18,598	19,090	18,287
Equipment	2,953	24,465	22,878
Telecommunications services	62,195	79,400	57,612
Operation of automotive equipment	80,100	72,520	63,178
Total Expenditures	32,724,175	29,465,550	28,131,802
LAPSED BALANCES	\$ 146,325	\$ 7,565	\$ 106,898

STATE OF ILLINOIS  
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LIMITED SCOPE COMPLIANCE EXAMINATION  
DESCRIPTION OF LOCALLY HELD FUNDS  
For the Two Years Ended June 30, 2008

The locally held funds of the Center are grouped into two fund categories, Governmental and Fiduciary funds. These are non-appropriated funds with the exception of the Travel and Allowance Revolving Fund, which is an appropriated fund. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide cash for travel and allowances for discharged inmates and to pay out inmate Trust Fund balances under \$50 upon inmates being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Inmate Benefit Fund account and the Trust Fund. The Center's Inmate Benefit Fund account is reimbursed from the General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Center maintains four special revenue funds.

The Employees' Commissary Fund and Residents' Commissary Fund are used to maintain stores for selling food, candy, health and beauty aids and other personal items. The inmate commissary sells solely to inmates and the employees' commissary sells to employees. Profits derived from commissary sales are allocated 60% to pay the wages and benefits of employees who work at the commissaries and 40% to either the Residents' Benefit Fund for sales from the Inmate Commissary or the Employees' Benefit Fund for sales from the Employees' Commissary.

The Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for inmates and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in fiscal year 2006 the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

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DEPARTMENT OF CORRECTIONS  
CENTRALIA CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
DESCRIPTION OF LOCALLY HELD FUNDS  
For the Two Years Ended June 30, 2008

1. Governmental Funds (continued)

Special Revenue Funds (continued)

Expenditures from the Residents' Benefit Fund are initiated at the Center but all the transactions are processed through the General Office. All of the financial accounting for the Center's Residents' Benefit Fund transactions is also performed and maintained at the General Office. Because the Center does not maintain the financial records, a summary of the Center's Residents' Benefit Fund activity for fiscal years 2008 and 2007 will be presented in the General Office Compliance Report for the two years ending June 30, 2008.

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund. The Residents' Trust Fund is maintained as a depository for funds of inmates while incarcerated at the Center. Receipts and disbursements of the inmates are recorded in each inmate's individual account within the Residents' Trust Fund.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the Year ended June 30, 2008

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<b><u>REVENUES</u></b>			
Income from sales	\$ 85,320	\$ 1,371,426	\$ 8,986
Interest income	71	907	30
Miscellaneous:			
Donations	-	-	2,431
Total revenues	<u>85,391</u>	<u>1,372,333</u>	<u>11,447</u>
<b><u>EXPENDITURES</u></b>			
Purchases	75,651	1,122,328	7,437
Contractual	-	137	3,559
Equipment	-	3,398	-
Donations	-	-	3,122
Other	-	9,594	-
Total expenditures	<u>75,651</u>	<u>1,135,457</u>	<u>14,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,740</u>	<u>236,876</u>	<u>(2,671)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Transfers in	-	-	5,768
Transfers (out)	<u>(9,740)</u>	<u>(236,876)</u>	<u>-</u>
Total other financing sources (uses)	<u>(9,740)</u>	<u>(236,876)</u>	<u>5,768</u>
Net change in fund balance	-	-	3,097
Fund balance - July 1, 2007	<u>-</u>	<u>-</u>	<u>13,188</u>
Fund balance - June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,285</u>

Note: Schedule is presented on the accrual basis of accounting.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the Year ended June 30, 2007

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from sales	\$ 80,968	\$ 1,356,197	\$ 9,633
Interest income	84	1,023	30
Miscellaneous:			
Donations	-	-	5,189
Total revenues	<u>81,052</u>	<u>1,357,220</u>	<u>14,852</u>
<u>EXPENDITURES</u>			
Purchases	71,639	1,102,692	8,668
Contractual	-	-	5,496
Donations	-	-	5,886
Other	23	7,748	-
Total expenditures	<u>71,662</u>	<u>1,110,440</u>	<u>20,050</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,390</u>	<u>246,780</u>	<u>(5,198)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers in	-	-	5,628
Transfers (out)	(9,390)	(246,780)	-
Total other financing sources (uses)	<u>(9,390)</u>	<u>(246,780)</u>	<u>5,628</u>
Net change in fund balance	-	-	430
Fund balance - July 1, 2006	-	-	12,758
Fund balance - July 1, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,188</u>

Note: Schedule is presented on the accrual basis of accounting.

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SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS (NOT EXAMINED)  
For The Years Ended June 30,

	FISCAL YEAR			
	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 2,000	\$ 109,489	\$ 2,000	\$ 47,946
<b><u>RECEIPTS</u></b>				
Investment income	-	489	-	453
Inmate account receipts	27,893	1,577,563	24,608	1,635,639
Total receipts	27,893	1,578,052	24,608	1,636,092
<b><u>DISBURSEMENTS</u></b>				
Inmate account disbursements	-	1,604,164	-	1,574,096
Disbursements for released inmates	27,893	-	24,608	-
Total disbursements	27,893	1,604,164	24,608	1,574,096
<b><u>FUND TRANSFERS</u></b>				
Fund transfers (out)	-	(489)	-	(453)
Total fund transfers	-	(489)	-	(453)
Balance - June 30	\$ 2,000	\$ 82,888	\$ 2,000	\$ 109,489

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN STATE PROPERTY (NOT EXAMINED)  
For The Years Ended June 30,

	2008					2007				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 260,368	\$ 30,808,157	\$ 3,232,921	\$ 5,008,986	\$ 39,310,432	\$ 260,368	\$ 30,534,182	\$ 3,252,853	\$ 5,008,986	\$ 39,056,389
Additions:										
Purchases	-	-	38,146	-	38,146	-	-	29,416	-	29,416
Transfers in	-	-	867,255	-	867,255	-	-	30,004	-	30,004
Capital Development Board	-	175,420	-	-	175,420	-	273,975	-	-	273,975
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	32,669	-	32,669	-	-	6,568	-	6,568
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	16,142	-	16,142	-	-	-	-	-
Total additions	-	175,420	954,212	-	1,129,632	-	273,975	65,988	-	339,963
Deductions:										
Transfers out	-	-	94,365	-	94,365	-	-	-	-	-
Scrap property	-	-	17,305	-	17,305	-	-	26,990	-	26,990
Surplus property	-	-	22,336	-	22,336	-	-	52,988	-	52,988
Condemned and lost property	-	-	630	-	630	-	-	5,942	-	5,942
Adjustment	-	-	13,975	-	13,975	-	-	-	-	-
Total deductions	-	-	148,611	-	148,611	-	-	85,920	-	85,920
Balance, ending	\$ 260,368	\$ 30,983,577	\$ 4,038,522	\$ 5,008,986	\$ 40,291,453	\$ 260,368	\$ 30,808,157	\$ 3,232,921	\$ 5,008,986	\$ 39,310,432

Note: Center management indicated the balances at June 30, 2008 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.



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LIMITED SCOPE COMPLIANCE EXAMINATION  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS (NOT EXAMINED)  
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury duty	\$ 236	\$ 295	\$ 151
Inmate restitution, funeral furlough, staff witness fees, contraband cash, and copying fees	405	-	33,098
Dormant inmate accounts and miscellaneous	128	7,055	1,968
Total receipts	<u>\$ 769</u>	<u>\$ 7,350</u>	<u>\$ 35,217</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 769	\$ 7,350	\$ 2,119
Department of Corrections Reimbursement Fund #523	-	-	33,098
Total receipts remitted directly to State Treasurer	<u>\$ 769</u>	<u>\$ 7,350</u>	<u>\$ 35,217</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 769	\$ 7,350	\$ 2,119
Add: Deposits in transit - beginning of year	-	193	-
Deduct: Deposits in transit - end of year	(194)	-	(193)
Deposits recorded by State Comptroller	<u>\$ 575</u>	<u>\$ 7,543</u>	<u>\$ 1,926</u>

Note: The Deposits reconciliation section of this schedule is a reconciliation of the Center's General Revenue Fund receipts to the Comptroller's General Revenue Fund deposits only. The Comptroller records do not provide a detail breakdown of deposits into the Department of Corrections Reimbursement Fund #523 by Center.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2008 and June 30, 2007 is shown below:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
State contributions to State Employees' Retirement System	\$ 3,414,987	\$ 2,182,576	\$ 1,232,411	56.47%
Equipment	\$ 2,953	\$ 24,465	\$ (21,512)	(87.93)%
Telecommunications	\$ 62,195	\$ 79,400	\$ (17,205)	(21.67)%

Center management provided the following explanations for the significant variations identified above.

State contributions to State Employees' Retirement System

The increase in fiscal year 2008 expenditures was due to the overall increase in the State retirement rate from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

Equipment

In fiscal year 2007, the Center was allocated funding to purchase a skid loader totaling \$24,465 for the sewer plant. In fiscal year 2008, the Center only requested funding for replacement of an oil filtration system totaling \$2,953 for the dietary operation.

Telecommunications

Due to a shortage in appropriations for telecommunications in fiscal year 2008, the Center deferred several months of telecommunications expenditures to fiscal year 2009. Telecommunications expenditures for fiscal year 2008 included only eight months of telecommunications services, consisting of five months from fiscal year 2008, in addition to three months deferred from fiscal year 2007.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2008

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 is shown below:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Employee retirement contributions paid by employer	\$ -	\$ 237,241	\$ (237,241)	(100.00)%
State contributions to State Employees' Retirement System	\$ 2,182,576	\$ 1,438,831	\$ (743,745)	(51.69)%
Telecommunications	\$ 79,400	\$ 57,612	\$ (21,788)	(37.82)%

Center management provided the following explanations for the significant variations identified above.

Employee retirement contributions paid by employer

The State discontinued matching a percentage of the employee's retirement contributions at the beginning of fiscal year 2007.

State contributions to State Employees' Retirement System

The increase in fiscal year 2007 expenditures was due to the overall increase in the State retirement rate from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

Telecommunications

Due to a shortage of appropriations for telecommunications in fiscal year 2006, the Center deferred \$13,200 of expenditures to fiscal year 2007. Fiscal year 2007 expenditures represented 13 months of service, including nine months from fiscal year 2007, in addition to four months deferred from fiscal year 2006.

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2008

We have reviewed lapse period spending for fiscal years ended June 30, 2008 and 2007 and have identified one appropriation line item with significant lapse period spending (20% or more). There was no significant lapse period spending for fiscal year 2008. A schedule of significant lapse period spending for fiscal year 2007 is shown below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Telecommunications	\$ 79,400	\$ 19,648	24.75%

Center management provided the following explanation for the significant lapse period expenditures identified above.

Telecommunications

Total fiscal year 2007 telecommunications expenditures represented 13 months of service, including four months deferred from fiscal year 2006 and nine months from fiscal year 2007. Several months from fiscal year 2007 were deferred and not paid until the lapse period.

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SCHEDULE OF CHANGES IN INVENTORIES (NOT EXAMINED)  
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 154,500	\$ 1,675,937	\$ 1,670,532	\$ 159,905
Mechanical Stores	55,838	82,113	89,671	48,280
Resident Clothing	13,430	92,734	97,879	8,285
Officers' Clothing	-	16,982	16,982	-
Office Supplies	3,950	21,405	22,667	2,688
Postage	10,610	20,000	19,739	10,871
	<u>\$ 238,328</u>	<u>\$ 1,909,171</u>	<u>\$ 1,917,470</u>	<u>\$ 230,029</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 3,444	\$ 85,090	\$ 85,014	\$ 3,520
Residents' Commissary Fund	39,860	1,041,719	1,042,595	38,984
	<u>\$ 43,304</u>	<u>\$ 1,126,809</u>	<u>\$ 1,127,609</u>	<u>\$ 42,504</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 175,974	\$ 1,195,947	\$ 1,217,421	\$ 154,500
Mechanical Stores	52,658	91,872	88,692	55,838
Resident Clothing	16,771	111,242	114,583	13,430
Officers' Clothing	-	20,519	20,519	-
Office Supplies	4,340	14,858	15,248	3,950
Postage	12,248	15,000	16,638	10,610
	<u>\$ 261,991</u>	<u>\$ 1,449,438</u>	<u>\$ 1,473,101</u>	<u>\$ 238,328</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 3,031	\$ 77,750	\$ 77,337	\$ 3,444
Residents' Commissary Fund	44,091	1,016,185	1,020,416	39,860
	<u>\$ 47,122</u>	<u>\$ 1,093,935</u>	<u>\$ 1,097,753</u>	<u>\$ 43,304</u>

Note: Center management indicated the inventory balances at June 30 were reconciled to records of the Center.

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CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

The Centralia Correctional Center is a medium security Level 4 facility located in Centralia, Illinois. Construction of the facility began in April 1979, and the facility became operational as an adult correctional center in October 1980. The Center was originally designed with a rated capacity of 950 inmates but now maintains a population of approximately 1,500 inmates. The architectural concept is unique compared to most new construction facilities in that the design is similar to a community college. Buildings and grounds were laid out to provide ample space for programming. Inmate services originate within a core of buildings with the housing units strategically placed around the central hub. This allows for easy monitoring of inmate movement to and from the core buildings for participation in programs and services.

Authority

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) mandates the Department to "accept persons committed to it by the courts of this State for care, custody, treatment, and rehabilitation." Within this framework, the Department offers the inmates a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These programs include Adult Basic Education, GED classes, College Vocational, and Cooperative Work Training. In addition, the Center strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling, and library services, as well as recreational programs.

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CENTER FUNCTIONS AND PLANNING PROGRAM (continued)

Planning Program

The Center has established formal written long and short-term goals with respect to its functions and programs. The formal plan contains a statement concerning the Center's operational and program philosophy. In accordance with this philosophy, the Center has established specific intentions and objectives with which to achieve each goal.

On an annual basis, key personnel responsible for implementation meet to update the plan, assess progress in the attainment of goals and objectives previously established, and to determine if plans are being implemented in accordance with the time schedule set forth. The annual goals and objectives of the administrative staff, as well as department heads, are formulated to comply with the Center's functions and planning program. Monthly meetings are held between the Warden and each Department Head to facilitate communication of procedure and policy changes, evaluation of goals in relation to the Center's function and planning programs, and necessary revisions to achieve their objectives.

Our discussions with Center personnel indicated that alternative approaches are considered in developing goals and objectives, and that plans adopted are geared to authorizing legislation and the needs of State citizens. Center officials feel their goals and objectives are coordinated with those of other Centers providing similar services and that considerable progress has been made at implementing programs pursuant to plans.

Agency Head and Location

Mr. Bradley J. Robert, Warden  
Centralia Correctional Center  
9330 Shattuc Road  
Centralia, IL 62801

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AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of employees, by function, for the past three years.

	Fiscal Year		
	2008	2007	2006
Administrative	6	6	7
Business office and stores	10	12	15
Clinical services	18	18	18
Recreation	1	1	1
Maintenance	10	11	11
Correctional Officers	251	265	266
Dietary	11	10	10
Medical/Psychiatric	10	10	10
Religion	1	1	1
Transportation	5	6	6
<b>Total employees</b>	<b>323</b>	<b>340</b>	<b>345</b>

An analysis of the activity regarding the changes in staffing of correctional officers, prepared from Center records, is presented in the table below for the fiscal years ending June 30.

	Fiscal Year	
	2008	2007
Correctional Officers, beginning of the year	266	273
New Correctional Officers hired	-	9
Correctional Officers transferred-in	2	7
Correctional Officers transferred-out	5	3
Correctional Officers separated from Department	15	20
<b>Correctional Officers, end of the year</b>	<b>248</b>	<b>266</b>

Correctional Officers for the above schedule is defined as all employees with security-related responsibilities.



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EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a day exceed the employees' standard work hours. Correctional Officers receive a ¼-hour of overtime for each day they stand for roll call. The roll call overtime is paid at straight time for all but Correctional Lieutenants, who receive 1 ½ times normal pay.

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An employee's supervisor must approve any overtime. In most cases, except for roll call, employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. Employees have the opportunity to be compensated either in pay for the overtime, or receive compensatory time off.

The following table prepared from Department records presents the paid overtime and earned compensatory time incurred for the last three fiscal years ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>51,727</u>	<u>31,297</u>	<u>27,202</u>
Value of overtime hours worked during fiscal year	<u>\$ 2,127,864</u>	<u>\$ 1,194,365</u>	<u>\$ 991,518</u>
Compensatory hours earned during fiscal year	<u>9,438</u>	<u>8,161</u>	<u>8,457</u>
Value of compensatory hours earned during fiscal year	<u>\$ 266,956</u>	<u>\$ 205,569</u>	<u>\$ 205,605</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>61,165</u>	<u>39,458</u>	<u>35,659</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 2,394,820</u>	<u>\$ 1,399,394</u>	<u>\$ 1,197,123</u>

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INMATE COMMISSARY OPERATION

The Center operates a commissary for the benefit of the inmates. The commissary purchases goods from outside vendors and then retails the items to the inmates. The commissary purchases goods at wholesale prices where possible.

Effective January 1, 2004 the Unified Code of Corrections, 730 ILCS 5/3-7-2a, was amended to change the mark-up of cost on the goods purchased for resale in the commissary. Effective January 1, 2004 the selling price for all goods shall be sufficient to cover the cost of the goods and an additional charge of up to 35% for tobacco products and up to 25% for non-tobacco products. Effective January 1, 2008 the inmate commissaries at all Centers discontinued selling tobacco products.

The financial transactions of the Inmate Commissary are recorded in the Residents' Commissary Fund. A summary of the financial activity of the Residents' Commissary Fund for the years ended June 30, 2008 and 2007 is presented on pages 20 and 21 of this report.

As part of our testing, 25 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required markup. As a result of our testing, we noted that an overhead charge of 7% was added to the Center's purchase price of goods before application of the statutorily allowed markup, which resulted in an overall markup of approximately 44% for tobacco products and 34% for non-tobacco products over initial product cost. This matter was addressed with the compliance examination of the Department of Corrections' General Office.

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CENTER INMATE STATISTICS (not examined)

Comparative costs of inmate care, prepared from Center records for the fiscal year ended June 30, are shown below:

	Fiscal Year		
	2008	2007	2006
Rated population	950	950	950
Inmate population (as of May 31)	1,535	1,529	1,522
Average number of inmates	1,515	1,526	1,518
Expenditures from appropriations	\$32,724,175	\$29,465,550	\$28,131,802
Less: equipment and capital improvements	2,953	24,465	22,878
Net expenditures	\$32,721,222	\$29,441,085	\$28,108,924
Net inmate cost per year	\$ 21,598	\$ 19,293	\$ 18,517

Net expenditures for computing net inmate cost per year represent total expenditures from appropriations less equipment expenditures divided by average number of inmates.

The rated population and inmate population noted above was taken from the Department of Corrections' quarterly reports to the State legislature.

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CENTER EMPLOYEE STATISTICS (not examined)

The following comparisons are prepared from Center records for the fiscal years ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>323</u>	<u>340</u>	<u>345</u>
Average number of correctional officers	<u>251</u>	<u>265</u>	<u>266</u>
Average number of inmates	<u>1,515</u>	<u>1,526</u>	<u>1,518</u>
Ratio of employees to inmates	<u>1 to 4.7</u>	<u>1 to 4.5</u>	<u>1 to 4.4</u>
Ratio of correctional officers to inmates	<u>1 to 6.0</u>	<u>1 to 5.8</u>	<u>1 to 5.7</u>

The following comparison of reported inmate assaults on staff is prepared from Department of Corrections' records for the fiscal years ending June 30:

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	<u>6</u>	<u>3</u>

CELL SQUARE FEET PER INMATE (not examined)

The following comparisons are from a report issued by the Department of Corrections to the State legislature:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate square foot per inmate	<u>33</u>	<u>33</u>	<u>33</u>

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FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

	Fiscal Year		
	2008	2007	2006
Breakfast	240,267	243,353	276,502
Lunch	437,046	434,721	444,562
Dinner	453,079	452,591	475,916
Staff meals	91,500	91,250	99,104
	<u>1,221,892</u>	<u>1,221,915</u>	<u>1,296,084</u>
Total meals served			
	<u>\$1,406,231</u>	<u>\$1,195,947</u>	<u>\$1,209,507</u>
Food cost			
	<u>\$ 1.15</u>	<u>\$ .98</u>	<u>\$ .93</u>
Cost per meal			

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical contractual services for fiscal years 2008, 2007 and 2006. Clergy services were provided by the Center's chaplain and volunteers for fiscal years 2008, 2007, and 2006.

	Fiscal Year		
	2008	2007	2006
Medical Services:			
Health Professionals, Ltd.	<u>\$3,428,954</u>	<u>\$3,288,143</u>	<u>\$3,142,186</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Highlights:

Staff at the Centralia Correctional Center continue to operate the facility efficiently and effectively, even with severe staff shortages. Although the Center experienced a 22% decrease in the workforce a few years ago when an early retirement incentive was offered, the Center continues to operate with most of the retirement positions remaining vacant. The Center continues to have a steady number of employees retiring.

Employees of the Centralia Correctional Center continued to actively raise funds for worthwhile causes and to provide volunteer hours as well. Centralia Correctional Center employees top the charts on the State Employees Combined Appeal with 87% participation among staff. This amounted to total contributions of \$25,522. In addition, the Center continues to strongly support the American Red Cross sponsoring six blood drives a year which average 50 pints per event. The facility also continues to support money raising efforts for the Special Olympics Torch Run, and the Construction Occupations class helps build walls for Habitat for Humanity.

During this period, the facility has established a Green Committee to work actively to reduce, reuse, and recycle in all areas of the facility to conserve energy and reduce product consumption and waste.

Reducing Recidivism:

The Centralia Correctional Center continues to offer programs in support of the Department's efforts to reduce recidivism. During fiscal year 2008, the facility began the Re-entry Summit, which provides offenders with useful tools regarding employment options, lifestyle changes, etc., to utilize upon release from incarceration to ensure a productive re-entry into society. The facility also began a Lifestyle Redirection Program, which provides offenders with assistance for substance abuse, parenting, anger management, and employment information. Both programs have been very successful and have quickly grown in popularity throughout the institution among the offender population.

During fiscal year 2007, a total of 1,413 offenders took advantage of the school programs. Adult Basic Education (ABE) certificates were issued to 96 offenders, and GED certificates were issued to 75 offenders. In addition, 123 offenders earned college vocational certificates, 17 earned Associate Degrees, and 30 successfully obtained food sanitation licenses.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (continued)

Reducing Recidivism (continued):

During fiscal year 2008, a total of 1,127 offenders took advantage of the school programs. ABE certificates were issued to 86 offenders, and GED certificates were issued to 88 offenders. In addition, 110 offenders earned college vocational certificates, 33 earned Associate Degrees, and 23 successfully obtained food sanitation licenses.

Security Initiatives:

Control of inmate movement remains a priority. The Center's movement plan gives staff an effective tool in ensuring consistency of offender movement for all three security shifts. There is no tolerance for violation of movement procedures to ensure the safety and security of the facility. Effective use of the facility's Drug Interdiction Plan has nearly eliminated the opportunity for inmates to receive illegal drugs. The Center has taken a proactive role towards zero tolerance within this facility. In addition, the Weapons Task Force meets on a monthly basis to identify and eliminate materials seen as a threat that could be fashioned into a weapon or compromise the security of the facility. Several employees are assigned to this committee providing active participation from each area. This provides a better understanding of the importance of eliminating unnecessary material for weapons and spreads the responsibility among all staff.

Fiscal Responsibility and Budgetary Compliance:

As a result of the State's current fiscal constraints, the Center has been required to scrutinize every area of expenditure. Efforts have been made to reduce spending waste in all areas of the budget. The Dietary Department continues to provide excellent meals for an average cost per meal of \$1.15 during fiscal year 2008. The Center ensured compliance with the Governor's energy maintenance program to ensure offices are kept within the designated temperatures to conserve energy and save money. In addition, the Center has taken drastic measures to reduce overtime expenditures. Overtime requests are very closely scrutinized and only that which is absolutely necessary is approved. The Center's efforts have resulted in major savings over the past two years.

Indicator Reports:

The monthly Indicator Report continues to provide a mechanism for administrators to monitor critical performance indicators. This report provides statistical data which is used to assist in targeting areas for improvement.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (continued)

Indicator Reports (continued):

An area crucial for the management of the facility is the level of offender satisfaction with both essential and ancillary services. Generally, the number of grievances submitted by the offender population can measure this satisfaction. During fiscal year 2007 and 2008, the number of grievances submitted was relatively the same with no major increases or decreases. This is an excellent indication of the overall successful operation of the facility.

As stated previously, indicators relative to the educational programming prove the success of the academic and vocational programs at this facility. The Center currently offers vocational programs for construction occupations, drafting, electronics, and food service. These programs are in addition to the following academic programs offered: Adult Basic Education, GED, Life Skills, Title I, Two Year College Academic, Volunteer Literacy, and Youthful Offender Counseling.

In addition to the programmatic accomplishments supported by the monthly Indicator Report, the Center maintained its strong security standards as well. The Center continues to take an active role to eliminate illegal contraband, specifically drugs. Drug tests were conducted on 38% of the offender population in fiscal year 2008 and continue to work as a deterrent to illegal drug use. During fiscal year 2008, 987 visitor vehicles were searched, and 884 were searched in fiscal year 2007. This resulted in one arrest and three visit restrictions imposed.

Technology Enhancements:

Although fiscal constraints inhibited significant technological advancements during fiscal year 2008, the Center continually works with the Information Services Unit to ensure maximum utilization of available information technology. This has resulted in the recent upgrade to Ethernet. The Center continually looks for ways to improve efficiency in areas and use the technology available very effectively.

Closing:

The Centralia Correctional Center is known for its ability to "get the job done." Now, more than ever, this cliché applies to the employees within the Center as it remains under the shadow of the staff shortage that resulted from the past early retirement incentive. Even with current staff shortages and budgetary constraints, the Center remains committed to the mission of the Illinois Department of Corrections and continues to strive for excellence.