

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER –WARRENVILLE
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 JUVENILE JUSTICE
ILLINOIS YOUTH CENTER -WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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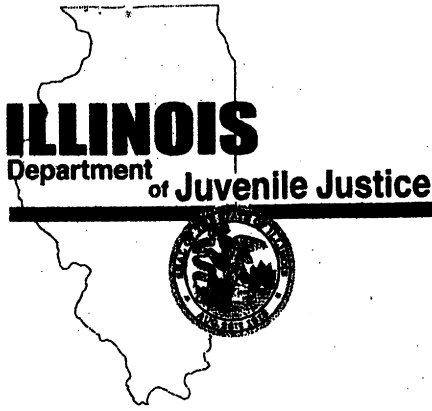
STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

CENTER OFFICIALS

Superintendent (10/20/08 to current)	Ms. Judith Davis
Superintendent (07/01/06 to 10/19/08)	Mr. Jeffrey Barger
Assistant Superintendent – Programs	Ms. Margarita Mendoza
Assistant Superintendent – Operations	Janice Shallcross
Business Office Administrator (07/01/06 to 04/01/07)	Mr. Tajudeen Ibrahim
Business Office Administrator (04/02/07 to 06/30/08)	Vacant

The Center is located at:

30 W. 200 Ferry Road
Warrenville, IL 60555



Rod R. Blagojevich
Governor

Kurt C. Friedenauer
Acting Director

IYC Warrenville, 30 W 200 Ferry Rd, Warrenville IL 60555
Phone: (630) 983-6231 / TDD: (800) 526-0844

December 17, 2008

De Raimo Hillger & Ripp
Certified Public Accountants
655 N. La Grange Road, Suite 102
Frankfort, IL 60423-2912

Ladies and Gentlemen:

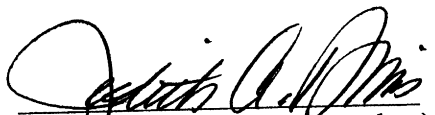
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Department of Juvenile Justice, Illinois Youth Center – Warrenville. We are responsible for and we have established 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.

Yours very truly,

Department of Juvenile Justice, Illinois Youth Center – Warrenville


(Judith A. Davis, Superintendent)

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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 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	3	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-1	11	Inadequate Controls Over the Processing of Invoice Vouchers	Significant Deficiency
08-2	12	Inadequate Segregation of Duties	Significant Deficiency
08-3	13	Untimely Disbursement of Resident Funds	Significant Deficiency / Noncompliance

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

PRIOR FINDINGS NOT REPEATED

There were no prior findings.

EXIT CONFERENCE

Center management waived having an exit conference per correspondence dated November 14, 2008.

Responses to the recommendations were provided by Mary Ann Bohlen, Illinois Department of Juvenile Justice, Supervisor of Central Accounting, per correspondence dated December 17, 2008.

DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-2912 • Telephone (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

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 Juvenile Justice - Illinois Youth Center - Warrenville'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 Juvenile Justice - Illinois Youth Center - Warrenville is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Juvenile Justice- Illinois Youth Center - Warrenville's compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Warrenville 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 Juvenile Justice - Illinois Youth Center - Warrenville 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 Juvenile Justice - Illinois Youth Center - Warrenville 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 Juvenile Justice - Illinois Youth Center - Warrenville 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 Juvenile Justice - Illinois Youth Center - Warrenville on behalf of the State or held in trust by the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Warrenville 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 Juvenile Justice's - General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Juvenile Justice – 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 Juvenile Justice - Illinois Youth Center - Warrenville'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 Juvenile Justice - Illinois Youth Center - Warrenville's compliance with specified requirements.

In our opinion, the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Warrenville 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, 08-2 and 08-3.

Internal Control

The management of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Warrenville 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 Juvenile Justice - Illinois Youth Center - Warrenville'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 Juvenile Justice - Illinois Youth Center - Warrenville's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Warrenville's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. 08-1, 08-2 and 08-3 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.

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 Juvenile Justice - Illinois Youth Center - Warrenville's response to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Warrenville's responses 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

Changes in State Property, Cash Receipts, Changes in Inventories, Employee Overtime, Shared Resources, 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.

De Raimo Hillger & Ripp

December 17, 2008

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Current Findings

08-1 Finding (Inadequate Controls Over the Processing of Invoice Vouchers)

Illinois Youth Center – Warrenville (Center) did not have adequate controls over the processing of invoice vouchers.

During our review of invoice vouchers, we noted nine of 50 (18%) invoice vouchers tested were not approved within 30 days of receipt. Invoice vouchers were approved between one and 49 days late. These nine vouchers were for expenditures totaling \$212,965.

The State Prompt Payment Act (30 ILCS 540/1 et seq.) as implemented by 74 Ill. Adm. Code 900.70, requires invoices to be approved or disapproved within 30 days of receipt of the invoice.

Center management stated the above deficiencies in invoice voucher preparation were due to the Business Office Administer position being vacant for part of fiscal year 2007 and all of fiscal year 2008.

Failure to establish sound internal controls to process invoices and vouchers could result in late payment of invoices and additional interest payments to vendors. However, we noted no such interest charges were paid or required to be paid by the Center during the engagement period. (Finding Code 08-1)

Recommendation

We recommend that the Center implement procedures to ensure that invoice-vouchers are approved timely.

Agency Response

Recommendation accepted. The facility will make every effort to ensure vouchers are approved in accordance with the Prompt Pay Act.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Current Findings - Continued

08-2 Finding (Inadequate Segregation of Duties)

The Youth Center lacked the proper segregation of duties in requisitioning, receiving and storing commodities as well as the processing of payroll.

During our review of commodities and payroll, we noted the Center lacked the proper segregation of duties in requisitioning, receiving and storing commodities as well as the processing of payroll. Commodities expenditures during fiscal year 2008 and 2007 were \$227,581 and \$196,162, respectively. Personal services expenditures during fiscal year 2008 and 2007 were \$5,387,707 and \$5,283,604, respectively.

Currently the Supply Supervisor has the authority to request, receive and count the commodities at the Youth Center. The Accountant creates the payroll transactions in the Center's Central Payroll System and is also responsible for receiving the payroll warrants from the Comptroller's office and distributing payroll warrants to employees.

Good internal control procedures would dictate the Youth Center adequately segregate duties, thereby ensuring proper safeguarding of commodities and accurate accounting data. Additionally, proper segregation of duties helps prevent improper expenditures.

Center officials stated that due to the lack of employees in the business office of the Center, proper segregation of duties was problematic.

A lack of segregation of duties increases the Youth Center's chances that loss from errors or irregularities could occur and would not be discovered in the normal course of employees carrying out their assigned duties. (Finding Code 08-2)

Recommendation

We recommend that the Youth Center revise its policies and practices to ensure proper segregation of duties.

Agency Response

Recommendation implemented. The facility has segregated the duties.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Current Findings - Continued

08-3 Finding (Untimely Disbursement of Resident Funds)

Illinois Youth Center – Warrenville did not timely disburse released resident fund balances.

Illinois Youth Center – Warrenville did not timely disburse twenty-two of twenty-five (88%) discharged resident trust fund account balances tested. The disbursements ranged from five to 492 days late. Late disbursements totaled \$2,229 and ranged from \$8 to \$245.

The Unified Code of Corrections Act 730 ILCS 5/3-9-2 states that upon the release of a committed person, funds deposited in the savings account established shall be given to the person upon release.

Center officials stated that lack of staff in the business office was the reason for untimely disbursement of resident funds.

Disbursing funds to released individuals in a timely manner is required by State statute. (Finding Code 08-3)

Recommendation

We recommend that the Center comply with the existing mandate and establish policies and procedures to ensure resident funds are disbursed in a timely manner.

Agency Response

Recommendation implemented. The facility has implemented procedures to ensure timely disbursements.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Prior Findings Not Repeated

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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)
- Youth Commissary Operation
- Shared Resources (not examined)
- Annual Cost Statistics
 - Center Youth Statistics (not examined)
 - Center Employee Statistics (not examined)
 - Cell Square Feet Per Youth (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 Changes in State Property, Cash Receipts, Changes in Inventories, Employee Overtime, Shared Resources, 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.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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	\$ 5,410,200	\$ 5,105,449	\$ 282,259	\$ 5,387,708	\$ 22,492
Student, member and inmate compensation	19,400	14,041	3,176	17,217	2,183
State contributions to State Employees' Retirement System	896,000	845,435	46,920	892,355	3,645
State contributions to Social Security	407,000	377,246	21,309	398,555	8,445
Contractual services	1,582,000	1,269,713	87,525	1,357,238	224,762
Travel	9,900	3,511	6,020	9,531	369
Travel and allowances for committed, paroled and discharged prisoners	-	-	-	-	-
Commodities	234,300	187,445	40,136	227,581	6,719
Printing	7,200	3,928	2,394	6,322	878
Equipment	21,000	-	-	-	21,000
Telecommunications services	37,300	17,279	14,990	32,269	5,031
Operation of automotive equipment	39,500	22,273	17,160	39,433	67
Total - Fiscal Year 2008	\$ 8,663,800	\$ 7,846,320	\$ 521,889	\$ 8,368,209	\$ 295,591

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
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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
PUBLIC ACT 94-0798					
GENERAL REVENUE FUND - 001					
Personal services	\$ 5,337,350	\$ 5,031,138	\$ 252,466	\$ 5,283,604	\$ 53,746
Student, member and inmate compensation	19,500	15,618	1,648	17,266	2,234
State contributions to State Employees' Retirement System	623,000	579,863	29,099	608,962	14,038
State contributions to Social Security	398,500	374,436	18,929	393,365	5,135
Contractual services	1,524,750	1,330,196	188,757	1,518,953	5,797
Travel	2,500	2,102	350	2,452	48
Travel and allowances for committed, paroled and discharged prisoners	100	-	-	-	100
Commodities	196,600	166,180	29,982	196,162	438
Printing	9,200	8,373	-	8,373	827
Equipment	21,000	-	20,973	20,973	27
Telecommunications services	62,600	24,518	20,086	44,604	17,996
Operation of automotive equipment	42,300	22,525	10,377	32,902	9,398
Total - Fiscal Year 2007	\$ 8,237,400	\$ 7,554,949	\$ 572,667	\$ 8,127,616	\$ 109,784

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
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
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)	\$ 8,663,800	\$ 8,237,400	\$ 7,829,300
EXPENDITURES			
Personal services	\$ 5,387,707	\$ 5,283,604	\$ 5,240,420
Employee retirement contributions paid by employer	-	-	63,686
Student, member and inmate compensation	17,217	17,266	16,340
State contributions to State Employees' Retirement System	892,355	608,962	408,381
State contributions to Social Security	398,556	393,365	390,729
Contractual services	1,357,239	1,518,953	1,454,021
Travel	9,531	2,452	4,956
Travel and allowances for committed, paroled and discharged prisoners	0	-	-
Commodities	227,581	196,162	171,878
Printing	6,322	8,373	7,481
Equipment	0	20,973	20,200
Telecommunications services	32,269	44,604	25,974
Operation of automotive equipment	39,432	32,902	20,861
Total Expenditures	<u>\$ 8,368,209</u>	<u>\$ 8,127,616</u>	<u>\$ 7,824,927</u>
LAPSED BALANCES	<u>\$ 295,591</u>	<u>\$ 109,784</u>	<u>\$ 4,373</u>

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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 youths and to pay out youth Trust Fund balances under \$50 upon youths 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 two special revenue funds.

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for youths 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.

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 are 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.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS - CONTINUED
For the Two Years Ended 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 youth while incarcerated at the Center. Receipts and disbursements of the youths are recorded in each youth's individual account within the Residents' Trust Fund.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the the Year ended June 30

	2008 Employees' Benefit Fund	2007 Employees' Benefit Fund
<u>REVENUES</u>		
Income from Sales	\$ 458	\$ 730
Interest / Investment Income	-	-
Miscellaneous:		
Other	-	139
Donations	8	-
Total Revenues	466	869
 <u>EXPENDITURES</u>		
Purchases	865	1,052
General and Administrative	-	-
Contractual	-	-
Equipment	-	-
Donations	-	-
Other	-	-
Total Expenditures	865	1,052
 Excess (Deficiency) of Revenues Over (Under) Expenditures	(399)	(183)
 <u>OTHER FINANCING SOURCES</u>		
Transfers In	-	-
Transfers (Out)	-	-
Total Other Financing Sources	-	-
 Net Change in Fund Balance	(399)	(183)
 Fund Balance July 1	308	491
 Fund Balance June 30	\$ (91)	\$ 308

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For The Years Ended June 30

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 650	\$ 8,989	\$ 650	\$ 9,204
Receipts				
Investment Income	-	-	-	8
Youth Account Receipts	-	35,228	-	47,466
Appropriations from General Revenue Fund	-	3,000	-	1,698
TOTAL RECEIPTS	<u>-</u>	<u>38,228</u>	<u>-</u>	<u>49,172</u>
Disbursements				
Youth Account Disbursements	-	15,531	-	35,289
Disbursements for released youth	-	19,138	-	14,090
TOTAL DISBURSEMENTS	<u>-</u>	<u>34,669</u>	<u>-</u>	<u>49,379</u>
Fund Transfers				
Fund Transfers In	-	50	-	-
Fund Transfers (Out)	-	(608)	-	(8)
TOTAL TRANSFERS	<u>-</u>	<u>(558)</u>	<u>-</u>	<u>(8)</u>
Balance - June 30	<u>\$ 650</u>	<u>\$ 11,990</u>	<u>\$ 650</u>	<u>\$ 8,989</u>

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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	\$ 620,408	\$ 6,178,057	\$ 1,117,719	\$ 10,683	\$ 7,926,867	\$ 620,408	\$ 6,177,559	\$ 1,135,896	\$ 10,683	\$ 7,944,546
Additions:										
Purchases	-	-	349	-	349	-	-	947	-	947
Transfers-in	-	-	74,863	-	74,863	-	-	1,262	-	1,262
Capital Development Board	-	-	-	-	-	-	498	-	-	498
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	75,212	-	75,212	-	498	2,209	-	2,707
Deductions:										
Transfers-out	-	-	-	-	-	-	-	9,818	-	9,818
Scrap property	-	-	-	-	-	-	-	10,568	-	10,568
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	-	-	-	-	-	20,386	-	20,386
Balance, ending	\$ 620,408	\$ 6,178,057	\$ 1,192,931	\$ 10,683	\$ 8,002,079	\$ 620,408	\$ 6,178,057	\$ 1,117,719	\$ 10,683	\$ 7,926,867

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.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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	\$ -	\$ 30	\$ 77
Youth Restitution	-	-	-
Dormant Youth Accounts	-	-	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	-	49	21
TOTAL RECEIPTS	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 98</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ -	\$ 79	\$ 98
Department of Corrections Reimbursement Fund - 523	-	-	-
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 98</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ -	\$ 79	\$ 98
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 98</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's records do not provide a detail breakdown of deposits into the Department of Corrections Reimbursement Fund #523 by Center.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
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 and \$10,000) for the fiscal years ended June 30, 2008 and June 30, 2007 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State contributions to State Employees' Retirement System	\$892,355	\$608,962	\$283,393	47%
Equipment	\$0	\$20,973	(\$20,973)	(100%)
Telecommunications	\$32,269	\$44,604	(\$12,335)	(28%)

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

State contributions to State Employees' Retirement System

The variation was due to the SERS contribution rate increasing from 11.5% in fiscal year 2007 to 16.6% in fiscal year 2008.

Equipment

The Youth Center was not appropriated funds during fiscal year 2008 for equipment.

Telecommunications

Appropriated funds for fiscal year 2007 were used to pay fiscal year 2006 telecommunications expenditures.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
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 and \$10,000) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$0	\$63,686	(\$63,686)	(100%)
State contributions to State Employees' Retirement System	\$608,962	\$408,381	\$200,581	49%
Telecommunications	\$44,604	\$25,974	\$18,630	72%
Operation of automotive equipment	\$32,902	\$20,861	\$12,041	58%

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

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer were eliminated after fiscal year 2006 pursuant to a contract between the employees' union and the State of Illinois.

State contributions to State Employees' Retirement System

The variation was due to the SERS contribution rate increasing from 7.8% in fiscal year 2006 to 11.5% in fiscal year 2007.

Telecommunications

Appropriated funds for fiscal year 2007 were used to pay fiscal year 2006 telecommunications expenditures.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2007 – Continued

Operation of automotive equipment

The majority of the vehicle fleet has high mileage which requires frequent repairs and maintenance. Additionally, the general increase in fuel also factors into the variation.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed two appropriation line items with significant (20% or more and \$10,000) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2008</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Telecommunications	\$32,236	\$14,990	47%
Operation of automotive equipment	\$39,433	\$17,160	44%

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

Telecommunications

Funds for telecommunications expenditures were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2008.

Operation of automotive equipment

Funds for the operation of automotive equipment were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2008.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed three appropriation line items with significant (20% or more and \$10,000) lapse period expenditures, as scheduled 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>
Equipment	\$20,973	\$20,973	100%
Telecommunications	\$44,604	\$20,086	45%
Operation of automotive equipment	\$32,902	\$10,377	32%

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

Equipment

Funds for equipment expenditures were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2007.

Telecommunications

Funds for telecommunication expenditures were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2007.

Operation of automotive equipment

Funds for the operation of automotive equipment were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2007.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
GENERAL REVENUE FUND				
General Stores	\$ -	\$ 39,800	\$ 32,406	\$ 7,394
Mechanical Stores	-	-	-	-
Resident Clothing	-	20,685	18,549	2,136
Officers' Clothing	-	-	-	-
Office Supplies	-	7,007	7,007	-
Postage	-	6,400	6,400	-
Armory	-	-	-	-
Surplus Inventory	-	-	-	-
Kitchen	1,882	160,090	157,817	4,155
Workcamp	-	-	-	-
	<u>\$ 1,882</u>	<u>\$ 233,982</u>	<u>\$ 222,179</u>	<u>\$ 13,685</u>

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 7,944	\$ 30,503	\$ 38,447	\$ -
Mechanical Stores	-	-	-	-
Resident Clothing	-	19,072	19,072	-
Officers' Clothing	-	-	-	-
Office Supplies	-	7,113	7,113	-
Postage	11	7,000	7,011	-
Armory	-	-	-	-
Surplus Inventory	2,953	-	2,953	-
Kitchen	5,384	139,474	142,976	1,882
Workcamp	-	-	-	-
	<u>\$ 16,292</u>	<u>\$ 203,162</u>	<u>\$ 217,572</u>	<u>\$ 1,882</u>

Note: The inventory balances at June 30 were provided by Central Office's Financial Department.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER FUNCTIONS AND PLANNING PROGRAM

Functions

The Illinois Youth Center – Warrenville (Center) is an educational residential facility located at 30 W 200 Ferry Road, Warrenville, Illinois 60555. It is under the Illinois Department of Juvenile Justice. It is the Department’s only juvenile facility for female reception, housing, medical assessment, and educational/behavioral programming. The Center’s agency head is Mr. Jeffrey Bargar, Superintendent.

The 30-acre complex maintains four residential buildings, which has a capacity of 108 residents. As of June 30, 2008, the population of residences consisted of 101 females.

The Center has established several main goals; to enhance professional growth and development toward creating a safe, secure, and humane environment for staff and youth; to make security, safety and sanitation improvements in the facility; to improve program and delivery (in facility academics); to maintain progress toward the reaccreditation by the Commission on Accreditation of the American Correctional Association; to continue to progress toward upgrading available mental health and physical well-being program services available to youth and to expand utilization of computers and word processing equipment to enhance recordkeeping, reporting, and documentation efficiency.

Planning

The primary objective of the Department of Juvenile Justice in achieving its goal of monitoring the continuing progress of the facilities is to maintain an open and productive communication line between the Department’s Central Office and each of its divisions. At the beginning of each fiscal year, the Department of Juvenile Justice distributes mission statements to each Youth Center.

The Center’s Superintendent is responsible for designing goals, objectives, and performance measures that relate specifically to the Center. The Superintendent achieves the objectives by holding daily meetings with the department heads to address specific Center needs and goals. Internal audit functions are performed by the Department of Juvenile Justice and designated Center personnel. Internal auditors conduct periodic audits of the Center’s operational programmatic activities. These audits provide a system for monitoring the quality of the Center’s operations.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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 Ending June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	4	4	6
Business office and stores	3	5	5
Clinical services	7	8	8
Work Camp	0	0	0
Recreation	1	1	2
Maintenance	5	5	5
Utilities	0	0	0
Laundry	0	0	0
Correctional Officers	45	49	54
Dietary	5	4	4
Medical/Psychiatric	2	2	2
Religion	0	0	0
Secretary/Records/Clerical	2	2	3
Total	<u>74</u>	<u>80</u>	<u>89</u>

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	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	49	54
New Correctional Officers hired	0	0
Correctional Officers transferred-in	0	0
Correctional Officers transferred-out	0	1
Correctional Officers separated from Department	4	4
Correctional Officers, end of the year	<u>45</u>	<u>49</u>

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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 employees' 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>17,584</u>	<u>16,365</u>	<u>10,848</u>
Value of overtime hours worked during fiscal year	<u>\$716,907</u>	<u>\$621,519</u>	<u>\$400,064</u>
Compensatory hours earned during fiscal year	<u>2,528</u>	<u>3,268</u>	<u>3,196</u>
Value of compensatory hours earned during fiscal year	<u>\$66,564</u>	<u>\$79,665</u>	<u>\$74,240</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>20,112</u>	<u>19,633</u>	<u>14,044</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$783,471</u>	<u>\$701,184</u>	<u>\$474,304</u>

YOUTH COMMISSARY OPERATION

The Center does not operate a commissary, however, it allows youths to make purchases from an outside vendor. 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.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

YOUTH COMMISSARY OPERATION (cont.)

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 Center does not maintain a Resident's Commissary Fund. Monies for the purchases are transferred out of the Residents' Trust Fund to the Residents' Benefit Fund. The Residents' Benefit Fund pays the vendor and the remaining profit amount remains in this fund.

As a Residents' Commissary Fund is not maintained and there is no inventory at the Center, testing could not be performed on items for sale.

SHARED RESOURCES (not examined)

From March 31, 2007 through May 19, 2008, the Acting Business Office Administrator was also the Business Office Administrator at Illinois Youth Center – Kewanee. During this time period, her salary was paid by Illinois Youth Center – Kewanee and she spent approximately 80% of her time performing job duties for Illinois Youth Center – Kewanee and approximately 20% of her time performing job duties for Illinois Youth Center – Warrenville.

From May 20, 2008 through June 30, 2008, the Acting Business Office Administrator was also the Business Office Administrator at Illinois Youth Center – St. Charles. During this time period, his salary was paid by Illinois Youth Center – St. Charles and he spent approximately 60% of his time performing job duties for Illinois Youth Center – St. Charles and approximately 40% of his time performing job duties for Illinois Youth Center – Warrenville.

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DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER YOUTH STATISTICS (not examined)

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

CENTER YOUTH STATISTICS (not examined) (cont.)

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>108</u>	<u>108</u>	<u>108</u>
Youth population (as of May 31)	<u>82</u>	<u>92</u>	<u>89</u>
Average number of youths	<u>83</u>	<u>98</u>	<u>96</u>
Expenditures from appropriations	\$8,368,209	\$8,127,616	\$7,824,927
Less-equipment and capital improvements	<u>0</u>	<u>20,973</u>	<u>20,200</u>
Net expenditures	<u>\$8,368,209</u>	<u>\$8,106,643</u>	<u>\$7,804,727</u>
Net youth cost per year	<u>\$ 100,822</u>	<u>\$ 82,721</u>	<u>\$ 81,299</u>

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

The rated population and youth population noted above was taken from the Department of Juvenile Justice quarterly reports to the State legislature.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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>74</u>	<u>80</u>	<u>89</u>
Average number of correctional officers	<u>45</u>	<u>49</u>	<u>54</u>
Average number of youth	<u>83</u>	<u>98</u>	<u>96</u>
Ratio of employees to youth	<u>1 to 1.1</u>	<u>1 to 1.2</u>	<u>1 to 1.1</u>
Ratio of correctional officers to youth	<u>1 to 1.8</u>	<u>1 to 2.0</u>	<u>1 to 1.8</u>

The following comparison of reported youth assaults on staff is prepared from Department of Juvenile Justice records for the fiscal years ending June 30:

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	2	3

CELL SQUARE FEET PER YOUTH (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Youth	<u>104</u>	<u>93</u>	<u>96</u>

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ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	19,229	21,704	19,985
Lunch	30,225	35,848	31,190
Dinner	30,225	35,848	31,190
1:00 a.m. meal	30,225	35,848	31,106
Staff meals	11,020	9,936	10,440
Vocational School Meals	<u>0</u>	<u>0</u>	<u>0</u>
Total Meals Served	<u>120,924</u>	<u>139,184</u>	<u>123,911</u>
Food Cost	<u>\$160,089</u>	<u>\$139,473</u>	<u>\$118,565</u>
Cost Per Meal	<u>\$ 1.32</u>	<u>\$ 1.00</u>	<u>\$ 0.96</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2008, 2007 and 2006.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Health Professionals	<u>\$ 961,886</u>	<u>\$1,118,462</u>	<u>\$1,074,008</u>
Clergy Services:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Student Education Achievements

	<u>For Fiscal Years Ended:</u>		
	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>
Total Students served	157	206	203
Average Monthly Special Education	0	18	25
High School Diplomas Earned	3	11	9
GED Certificates Earned	18	14	14
Grade School Diplomas Earned	13	16	10