

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

WESTERN ILLINOIS 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
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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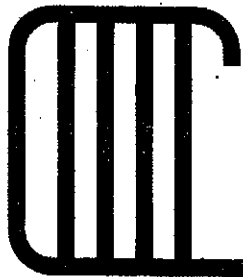
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

CENTER OFFICIALS

Acting Warden (Current)	Mr. J. R. Walls
Warden (7/16/07 to 1/27/08)	Mr. Kevin Gilson
Warden (5/16/07 to 7/15/07)	Vacant
Warden (7/1/06 to 5/15/07)	Mr. Roger Zimmerman
Assistant Warden – Programs (Current)	Mr. Richard Young
Assistant Warden – Programs (7/1/06 to 7/10/06)	Mr. Larry Phillips
Acting Assistant Warden – Operations (Current)	Mr. Forrest Ashby
Acting Assistant Warden – Operations (1/28/08 to 9/8/08)	Mr. Greg Lowe
Assistant Warden – Operations (7/1/06 to 1/27/08)	Mr. J. R. Walls
Business Office Administrator	Ms. Pamela Schlueter

The Center is located at:

Route 99 South
Mt. Sterling, IL 62353



Illinois
Department of
Corrections

Pat Quinn
Governor

Roger E. Walker Jr.
Director

Western Illinois Correctional Center / R. R. 4, Box 196 / Mt. Sterling, IL 62353 / Telephone: (217) 773-4441 / TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

Martin & Shadid CPAs, P.C.
3810 N. Prospect Rd.
Peoria, IL 61614

February 17, 2009

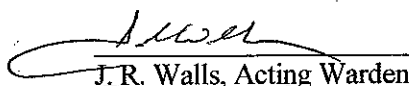
Ladies and Gentlemen:

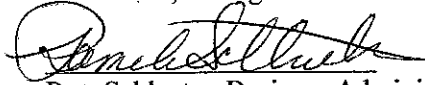
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Center. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two years ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2007, 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. 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. Money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the Center have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Western Illinois Correctional Center


J.R. Walls, Acting Warden


Pam Schlueter, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	1	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	1

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.	9	Failure to Properly Transfer Unclaimed Inmate Cash Account Balances	Noncompliance and Significant Deficiency

EXIT CONFERENCE

Center management waived having an exit conference per an email correspondence dated February 11, 2009. A response to the recommendation was provided by Mary Ann Bohlen, Supervisor of Central Accounting, per correspondence dated February 11, 2009.

**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 – Western Illinois 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 – Western Illinois Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections – Western Illinois Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections – Western Illinois 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 – Western Illinois 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 – Western Illinois 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 – Western Illinois 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 – Western Illinois Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections – Western Illinois 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 Correction's - 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 – Western Illinois 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 – Western Illinois Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections – Western Illinois 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 an instance of noncompliance with those requirements, which is required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which is 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 – Western Illinois 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 – Western Illinois 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 – Western Illinois 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 – Western Illinois Correctional Center'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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 deficiency in internal control over compliance described in the accompanying Schedule of Findings as Finding Code No. 08-1 to be a significant deficiency.

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 the deficiency described in the accompanying Schedule of Findings to be a material weakness.

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.

There were no immaterial findings that have been excluded from this report.

The State of Illinois Department of Corrections – Western Illinois 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 – Western Illinois 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 Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, 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.

Martin & Shedd, CPAs, P.C.

February 17, 2009

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

Current Findings

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

The 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 Directives (Directives) (02.42.106) require, upon determination of dormant accounts, the Business Administrator shall 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.

We noted the Center improperly offset Inmate Trust Fund accounts with positive cash balances against accounts with negative balances prior to transfer of unclaimed cash balances to the GRF. Our testing of the September 2006 dormant accounts noted dormant accounts totaling \$2,514 were not transferred to the GRF.

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. Negative inmate account balances for the September 2006 test period were \$6,747.

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 recouped if cash is available in the individual inmate's account.

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 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 into a legislatively appropriated fund on deposit at the Treasurer.

AUDITOR'S COMMENT

The Unified Code of Corrections requires the transfer of dormant accounts to the GRF. The Center did not transfer dormant accounts totaling \$2,514 to the GRF. The net 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.

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.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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 CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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 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 Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, 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.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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					
GENERAL REVENUE FUND - 001					
Personal services	\$ 22,483,400	\$ 20,250,588	\$ 1,174,275	\$ 21,424,863	\$ 1,058,537
Student, member and inmate compensation	289,500	271,294	18,143	289,437	63
State contributions to State Employees' Retirement System	3,732,300	3,354,111	194,490	3,548,601	183,699
State contributions to Social Security	1,587,800	1,499,987	87,748	1,587,735	65
Contractual services	5,072,400	4,968,722	103,579	5,072,301	99
Travel	25,500	23,678	1,764	25,442	58
Travel and allowances for committed, paroled and discharged prisoners	29,500	28,816	645	29,461	39
Commodities	2,065,500	1,998,862	66,638	2,065,500	-
Printing	8,000	7,949	-	7,949	51
Equipment	300	243	-	243	57
Telecommunications services	36,400	36,199	201	36,400	-
Operation of automotive equipment	134,000	123,633	10,365	133,998	2
Total - Fiscal Year 2008	\$ 35,464,600	\$ 32,564,082	\$ 1,657,848	\$ 34,221,930	\$ 1,242,670

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 CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	\$ 20,543,200	\$ 19,464,528	\$ 1,078,638	\$ 20,543,166	\$ 34
Student, member and inmate compensation	300,200	274,243	25,932	300,175	25
State contributions to State Employees' Retirement System	2,370,000	2,243,095	124,318	2,367,413	2,587
State contributions to Social Security	1,522,100	1,439,898	80,415	1,520,313	1,787
Contractual services	4,982,624	4,650,678	331,946	4,982,624	-
Travel	17,190	14,230	2,937	17,167	23
Travel and allowances for committed, paroled and discharged prisoners	33,000	31,844	1,148	32,992	8
Commodities	1,968,800	1,929,865	38,694	1,968,559	241
Printing	19,600	19,557	-	19,557	43
Equipment	-	-	-	-	-
Telecommunications services	52,600	40,352	12,248	52,600	-
Operation of automotive equipment	102,100	98,530	3,570	102,100	-
Total - Fiscal Year 2007	\$ 31,911,414	\$ 30,206,820	\$ 1,699,846	\$ 31,906,666	\$ 4,748

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 CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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)	\$ 35,464,600	\$ 31,911,414	\$ 31,056,700
EXPENDITURES			
Personal services	21,424,863	20,543,166	19,930,464
Employee retirement contributions paid by employer	-	-	255,234
Student, member and inmate compensation	289,437	300,175	299,066
State contributions to State Employees' Retirement System	3,548,601	2,367,413	1,553,025
State contributions to Social Security	1,587,735	1,520,313	1,474,838
Contractual services	5,072,301	4,982,624	5,220,066
Travel	25,442	17,167	11,809
Travel and allowances for committed, paroled and discharged prisoners	29,461	32,992	40,388
Commodities	2,065,500	1,968,559	1,986,776
Printing	7,949	19,557	23,379
Equipment	243	-	1,255
Telecommunications services	36,400	52,600	32,147
Operation of automotive equipment	133,998	102,100	102,019
Total Expenditures	<u>34,221,930</u>	<u>31,906,666</u>	<u>30,930,466</u>
LAPSED BALANCES	<u>\$ 1,242,670</u>	<u>\$ 4,748</u>	<u>\$ 126,234</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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.

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 balances 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.

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

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.

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.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the the Year ended June 30, 2008

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 117,595	\$1,607,187	\$ 9,091
Interest / Investment Income	11	1,385	15
Miscellaneous:			
Other	-	-	1,190
Donations	-	-	-
Total Revenues	<u>117,606</u>	<u>1,608,572</u>	<u>10,296</u>
<u>EXPENDITURES</u>			
Purchases	109,324	1,313,722	4,675
General and Administrative	2,198	2,880	543
Contractual	-	-	4,713
Equipment	-	-	-
Donations	-	-	2,203
Other	-	-	-
Total Expenditures	<u>111,522</u>	<u>1,316,602</u>	<u>12,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,084</u>	<u>291,970</u>	<u>(1,838)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	2,260
Transfers (Out)	<u>(6,084)</u>	<u>(291,970)</u>	<u>-</u>
Total Other Financing Sources	<u>(6,084)</u>	<u>(291,970)</u>	<u>2,260</u>
Net Change in Fund Balance	-	-	422
Fund Balance July 1, 2007	10,847	143,078	1,160
Fund Balance June 30, 2008	<u>\$ 10,847</u>	<u>\$ 143,078</u>	<u>\$ 1,582</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the the Year ended June 30, 2007

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 116,617	\$1,519,914	\$ 4,010
Interest / Investment Income	10	1,376	13
Miscellaneous:			
Other	-	-	801
Donations	-	-	60
Total Revenues	116,627	1,521,290	4,884
<u>EXPENDITURES</u>			
Purchases	105,345	1,236,512	1,819
General and Administrative	1,919	2,453	1,965
Contractual	-	-	3,125
Equipment	-	-	-
Donations	-	-	2,839
Other	-	-	60
Total Expenditures	107,264	1,238,965	9,808
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,363</u>	<u>282,325</u>	<u>(4,924)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	3,745
Transfers (Out)	<u>(9,363)</u>	<u>(282,325)</u>	-
Total Other Financing Sources	(9,363)	(282,325)	3,745
Net Change in Fund Balance	-	-	(1,179)
Fund Balance July 1, 2006	10,847	143,078	2,339
Fund Balance June 30, 2007	<u>\$ 10,847</u>	<u>\$ 143,078</u>	<u>\$ 1,160</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	\$ 3,000	\$ 119,234	\$ 3,000	\$ 104,233
Receipts				
Investment Income	-	724	-	805
Inmate Account Receipts	-	1,981,381	-	1,921,257
Appropriations from General Revenue Fund	9,486	-	10,592	-
TOTAL RECEIPTS	<u>9,486</u>	<u>1,982,105</u>	<u>10,592</u>	<u>1,922,062</u>
Disbursements				
Inmate Account Disbursements	-	1,963,298	-	1,906,256
Disbursements for released inmates	9,486	-	10,592	-
TOTAL DISBURSEMENTS	<u>9,486</u>	<u>1,963,298</u>	<u>10,592</u>	<u>1,906,256</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(724)	-	(805)
TOTAL TRANSFERS	<u>-</u>	<u>(724)</u>	<u>-</u>	<u>(805)</u>
Balance - June 30	<u>\$ 3,000</u>	<u>\$ 137,317</u>	<u>\$ 3,000</u>	<u>\$ 119,234</u>

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	5,594,994	43,127,131	3,742,751	316,307	52,781,183	5,594,994	43,180,842	3,800,140	316,307	52,892,283
Additions:										
Purchases	-	-	243	-	243	-	-	27,781	-	27,781
Transfers-in	-	-	278,082	-	278,082	-	-	11,696	-	11,696
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	12,861	-	12,861	-	-	11,848	-	11,848
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	33,886	-	33,886	-	-	-	-	-
Adjustments	-	-	9,095	-	9,095	-	35,720	17,991	-	53,711
Total Additions	-	-	334,167	-	334,167	-	35,720	69,316	-	105,036
Deductions:										
Transfers-out	-	-	2,188	-	2,188	-	35,720	19,337	-	55,057
Scrap property	-	-	30,946	-	30,946	-	-	48,618	-	48,618
Surplus property	-	-	3,420	-	3,420	-	-	58,750	-	58,750
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	9,095	-	-	9,095	-	53,711	-	-	53,711
Total Deductions	-	9,095	36,554	-	45,649	-	89,431	126,705	-	216,136
Balance, ending	5,594,994	43,118,036	4,040,364	316,307	53,069,701	5,594,994	43,127,131	3,742,751	316,307	52,781,183

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	\$ 89	\$ 242	\$ 352
Inmate Restitution	24,812	29,304	15,880
Dormant Inmate Accounts	2,155	-	-
Staff Witness Fees	125	180	-
Copying Fees	-	25	-
Miscellaneous	5,104	20	580
TOTAL RECEIPTS	<u>\$ 32,285</u>	<u>\$ 29,771</u>	<u>\$ 16,812</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 7,473	\$ 467	\$ 932
Department of Corrections Reimbursement Fund - 523	24,812	29,304	15,880
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 32,285</u>	<u>\$ 29,771</u>	<u>\$ 16,812</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 7,473	\$ 467	\$ 932
Add: Deposits in transit - Beginning of year	24	171	67
Deduct: Deposits in transit - End of year	-	(24)	(171)
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 7,497</u>	<u>\$ 614</u>	<u>\$ 828</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 CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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 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	\$3,548,601	\$2,367,413	\$1,181,188	50%
Travel	\$25,442	\$17,167	\$8,275	48%
Printing	\$7,949	\$19,557	(\$11,608)	(59%)
Equipment	\$243	\$0	\$243	100%
Telecommunications Services	\$36,400	\$52,600	(\$16,200)	(31%)
Operation of Automotive Equipment	\$133,998	\$102,100	\$31,898	31%

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

State Contributions to State Employees' Retirement System

The increase in State Employee Retirement expenditures was due to an increase in percentages from 11.53% in FY'07 to 16.56% in FY'08.

Travel

The increase in travel expenditures was due to the Travel Control Board raising the standard mileage rate as a result of higher gas prices, an increase in court writs, and more court cases which required multiple staff and overnight stays.

Printing

The decrease in printing expenditures was due to a campaign started in April 2006 to reduce printing expenditures and have any printing done at the facility with the duplicator when possible. The Center also began printing their own writ packets and files to help reduce printing costs.

Equipment

The increase in equipment expenditures was a result of having an equipment allowance in FY'08. No money was approved for equipment expenditures in FY'07.

Telecommunications Services

The decrease in telecommunication expenditures was due to only seven months of expenses being paid in FY'08. In FY'07, thirteen months of expenses were paid.

Operation of Automotive Equipment

The increase in automotive expenditures was due to thirteen months of expenditures and higher gasoline prices during FY'08. Only eleven months of expenditures were paid in FY'07.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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) 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	\$255,234	(\$255,234)	(100%)
State Contributions to State Employees' Retirement System	\$2,367,413	\$1,553,025	\$814,388	52%
Travel	\$17,167	\$11,809	\$5,358	45%
Equipment	\$0	\$1,255	(\$1,255)	(100%)
Telecommunications Services	\$52,600	\$32,147	\$20,453	64%

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

Employee Retirement Contributions Paid by Employer

The decrease in retirement contributions was due to the State ceasing to pay the employee's portion of retirement contributions in January 2006.

State Contributions to State Employees' Retirement System

The increase in State Employee Retirement expenditures was due to an increase in percentages from 7.792% in FY'06 to 11.530% in FY'07.

Travel

The increase in travel expenditures in FY'07 was due to a Memorandum of Understanding which provided employees lunch reimbursement when they were away from the Center with an inmate. This only affected five months of FY'06, but all of FY'07.

Equipment

The decrease in equipment expenditures was due to no funds appropriated for equipment purchases in FY'07.

Telecommunications Services

The increase in telecommunication expenditures in FY'07 was due to paying thirteen months of expenses. Only eight months of expenses were paid in FY'06.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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 no appropriation line items with significant (20% or more) lapse period expenditures.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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 one appropriation line item with significant (20% or more) 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>
Telecommunications Services	\$52,600	\$12,248	23%

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

Telecommunication Services

The lapse period expenditures represented the telecommunications invoices for the months of November 2006 through February 2007 that could not be paid until a 2% appropriation transfer was approved. Also, two fax machines were received during lapse period that had been ordered earlier in the year.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	\$ 254,692	\$1,856,393	\$1,934,348	\$ 176,737
Mechanical Stores	22,946	159,937	160,127	22,756
Resident/Inmate Clothing	43,085	107,649	106,383	44,351
Officers' Clothing	2,702	16,700	17,992	1,410
Office Supplies	6,531	27,719	31,739	2,511
Postage	2,358	26,375	27,195	1,538
Surplus Inventory	-	-	-	-
	<u>\$ 332,314</u>	<u>\$2,194,773</u>	<u>\$2,277,784</u>	<u>\$ 249,303</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 4,707	\$ 111,836	\$ 112,706	\$ 3,837
Residents' Commissary Fund	69,954	1,196,849	1,219,715	47,088
	<u>\$ 74,661</u>	<u>\$1,308,685</u>	<u>\$1,332,421</u>	<u>\$ 50,925</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 220,957	\$1,783,007	\$1,749,272	\$ 254,692
Mechanical Stores	15,248	135,158	127,460	22,946
Resident Clothing	88,671	79,067	124,653	43,085
Officers' Clothing	2,227	16,311	15,836	2,702
Office Supplies	5,984	40,176	39,629	6,531
Postage	4,438	23,906	25,986	2,358
Surplus Inventory	766	-	766	-
	<u>\$ 338,291</u>	<u>\$2,077,625</u>	<u>\$2,083,602</u>	<u>\$ 332,314</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 3,993	\$ 116,531	\$ 115,817	\$ 4,707
Residents' Commissary Fund	44,567	1,174,449	1,149,062	69,954
	<u>\$ 48,560</u>	<u>\$1,290,980</u>	<u>\$1,264,879</u>	<u>\$ 74,661</u>

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

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WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER FUNCTIONS AND PLANNING PROGRAM

The Western Illinois Correctional Center (Center) is a Level II Secure Medium Correctional Facility located in Brown County, in west Central Illinois, established to alleviate the overcrowded conditions of the Department of Corrections' facilities. Although originally designed for a capacity of 728 inmates, the Center has expanded to a design capacity of 1,102 inmates. The facility currently houses an average daily population of 1,954 inmates by the addition of a housing unit. The facility has increased population by excessive double ceiling.

The purpose of the Center is to maintain custody and control of incarcerated adult male felons under a level of security, which will provide a safe and secure environment for inmates, staff, visitors, and the community. Consistent with this purpose is the offering of a variety of programs in which inmates may choose to participate, including counseling programs, recreational activities, religious meetings, and educational opportunities. These programs are designed to return appropriate offenders to the community with skills to be useful and productive citizens.

Clayton Work Camp, a level VII Low Minimum Security Facility, is a satellite for the Center located eleven miles from the main facility. The Work Camp is designed for 150 inmates. The goals of the Work Camp are to provide a service to the communities in the local areas.

Planning for the Department of Corrections is completed at the Departmental level under the supervision and direction of the Director of the Department. The Department has a manager of Planning and Research directly responsible for the Centers' planning programs. However, each facility is encouraged to participate by establishing facility-level goals within the strategic plan.

Western Illinois Correctional Center has developed a formal management system to address the Department of Corrections and various other standards. The Center has not established formal, written long-term and short-term goals because this is done at the Departmental level. However, the Center submits requests for necessary repairs and maintenance and keeps track of other management issues with weekly activities reports. Additionally, the administrative staff and the department heads meet on a monthly basis to aid in this function.

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WESTERN ILLINOIS CORRECTIONAL CENTER
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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	11	8	10
Business office and stores	9	14	17
Clinical services	18	19	18
Work Camp	47	47	49
Recreation	4	4	4
Maintenance	12	12	12
Laundry	0	1	1
Correctional Officers	216	230	239
Dietary	13	14	15
Medical/Psychiatric	2	1	1
Religion	1	1	1
Secretary/Records/Clerical	10	8	10
Total	<u>343</u>	<u>359</u>	<u>377</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	276	282
New Correctional Officers hired	0	2
Correctional Officers transferred-in	0	2
Correctional Officers transferred-out	0	1
Correctional Officers separated from Department	15	9
Correctional Officers, end of the year	<u>261</u>	<u>276</u>

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 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>12,384</u>	<u>4,031</u>	<u>3,226</u>
Value of overtime hours worked during fiscal year	<u>\$521,842</u>	<u>\$166,639</u>	<u>\$122,844</u>
Compensatory hours earned during fiscal year	<u>21,104</u>	<u>15,977</u>	<u>15,636</u>
Value of compensatory hours earned during fiscal year	<u>\$608,612</u>	<u>\$436,660</u>	<u>\$408,986</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>33,488</u>	<u>20,008</u>	<u>18,862</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,130,454</u>	<u>\$603,299</u>	<u>\$531,830</u>

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.

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INMATE COMMISSARY OPERATION (cont.)

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 are presented on pages 18 and 19 of this report.

As part of our testing 10 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. Based on results of testing, we noted that an overhead charge of 7% was added to invoiced product cost prior to the application of the 25% (35% for tobacco products) markup. As a result of the overhead charge, final selling prices averaged 34% (non-tobacco products) and 44% (tobacco products) above invoiced product costs.

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		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>1,102</u>	<u>1,102</u>	<u>1,102</u>
Inmate population (as of May 31)	<u>1,976</u>	<u>1,968</u>	<u>2,008</u>
Average number of inmates	<u>1,954</u>	<u>1,996</u>	<u>2,007</u>
Expenditures from appropriations	\$34,221,930	\$31,906,666	\$30,930,466
Less-equipment and capital improvements	<u>243</u>	<u>0</u>	<u>1,255</u>
Net expenditures	<u>\$34,221,687</u>	<u>\$31,906,666</u>	<u>\$30,929,211</u>
Net inmate cost per year	<u>\$17,514</u>	<u>\$15,985</u>	<u>\$15,411</u>

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CENTER INMATE STATISTICS (not examined) (cont.)

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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ANALYSIS OF OPERATIONS
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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>343</u>	<u>359</u>	<u>377</u>
Average number of correctional officers	<u>216</u>	<u>230</u>	<u>239</u>
Average number of inmates	<u>1,954</u>	<u>1,996</u>	<u>2,007</u>
Ratio of employees to inmates	<u>1 to 5.70</u>	<u>1 to 5.56</u>	<u>1 to 5.32</u>
Ratio of correctional officers to inmates	<u>1 to 9.05</u>	<u>1 to 8.68</u>	<u>1 to 8.40</u>

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

	Fiscal Year	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	<u>9</u>	<u>16</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>32</u>	<u>33</u>	<u>32</u>

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DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
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	438,000	419,750	473,615
Lunch	773,800	766,500	803,380
Dinner	768,325	748,250	750,245
1:00 a.m. meal	14,600	14,600	17,158
Staff meals	-	-	-
Vocational School Meals	-	-	-
Total Meals Served	<u>1,994,725</u>	<u>1,949,100</u>	<u>2,044,398</u>
Food Cost	<u>\$1,691,697</u>	<u>\$1,562,976</u>	<u>\$1,752,719</u>
Cost Per Meal	<u>\$.85</u>	<u>\$.80</u>	<u>\$.86</u>

MEDICAL 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.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Wexford Health Sources, Inc.	\$4,014,065	\$3,855,172	\$1,861,423
Health Professionals Ltd	-	-	1,860,518
Total	<u>\$4,014,065</u>	<u>\$3,855,172</u>	<u>\$3,721,941</u>

The Center had no contracts for clergy services.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Western Illinois Correctional Center is a Level II secure-medium facility located on Rt. 99 south of Mt. Sterling, 40 miles south of Macomb, and 40 miles northwest of Jacksonville. The facility received its first offenders on April 22, 1989. There are 21 buildings inside a perimeter fence surrounding 32 acres. The building includes four residential housing units, an administration medical and receiving unit building, a dietary warehouse and maintenance complex, a multi-purpose building with education and recreation areas and a work camp. The prison also operates a Correctional Industries factory processing meat products.

Clayton Work Camp is a low minimum-security facility of the Western Illinois Correctional Center, located 11 miles from Mt. Sterling. The work camp was added in 1993, housing 150 offenders in a dormitory setting. All areas of the work camp are contained within one structure that includes three offender dorms, dayroom, education classroom, laundry, barbershop, administrative offices, showers, visitation area, gymnasium, dietary, and kitchen.

Reducing Recidivism

As a Level II facility, Western Illinois Correctional Center provides offenders with a variety of programs and services to assist them with a successful reintegration into society upon parole and eventual discharge. Such programming is available to offenders through the Education Department, Clinical Services, Religious Programming and the Health Care Unit.

Education

Western Illinois Correctional Center provides offenders the opportunity to build upon their basic education level by obtaining a GED. To better serve offenders with educational opportunities and to reduce the waiting list for offenders wishing to enroll in ABE and GED programs, the academic class schedules were adjusted to add an additional class, going from two to three classes offered daily. This increased the number of enrollees in academic programs by 50%. Western Illinois' GED passing rate continues to exceed state and national passing rates, which illustrates the facility's dedication to correctional education. Offenders may also elect to participate in vocational courses with the goal of obtaining skills necessary to enter the civilian work forces. Such programs include automotive technology, business management, computer technology, construction occupations, food service technology and horticulture.

Clinical Services

Clinical Services counseling staff assists in inmate issues regarding release dates, services upon release, suitable living arrangements and parole expectations. The Clinical Services Department also assists inmates in getting necessary identification documents for use when paroled. The release process is also discussed in the programs and during Parole School Day 1 & 2 contacts

with the field services counselor. Other programming available to offenders on a voluntary basis includes an anger management program and a substance abuse education program, TRAC 1 program and a lifestyle Redirection program.

Chaplain

The Chaplaincy Department assists offenders in pursuing their individual religious beliefs and practices as guaranteed by law but at the same time encouraging greater personal spiritual development. The available chaplaincy programs are conducted by unpaid volunteers who provide supervision, guidance and counseling toward the objective of reducing recidivism from a spiritual perspective.

Healthcare

The mission of the Western Illinois Correctional Center (WICC) Health Care Unit is to provide quality health care to offenders so that they may return to their communities in the best possible health. Health Care interventions are based on community standards. The health care unit has a 15-bed infirmary with 3 isolation cells. Health care services include emergency care, chronic care, dental care, optometry, mental health, x-rays, medication and nursing services 24 hours a day, seven days a week. Additional specialty services are sent of site when ordered by the physician. Monthly offender education is offered by nursing staff on various topics of interest. Individual offender education topics are offered upon request. Offenders are assessed for health care services needed upon release. Medical and mental health appointments are made and medications and prescriptions are provided for community transition. Offenders are offered an HIV test upon being released from WICC. The HIV peer education program is presented to all offenders prior to returning to society.

Fiscal Responsibility and Budgetary Compliance

During the past fiscal years, the institution consistently evaluated and re-evaluated expenditures to stay within its allotted budget while dealing with staff shortages, temporary assignments to fill vacancies and controlling overtime. The Center strived to save money on road trips for writs and furloughs by monitoring the time of day staff leave in order to save overtime and by combining trips and resources. As always, the facility strives to do more with less. Staff has again been asked to only purchase what is absolutely necessary from office supplies to equipment. The Center monitors purchases closely to hold down spending in all areas of the facility. The Center constantly looks for new cost-saving methods to implement, yet keeps the facility up to the high standards in areas such as security, cleanliness and programs.

Community Assistance

Clayton Work Camp sent work crews to assist with community events such as Gus Macker, Avenues of Lights, the KC Bar BQ, Briney Levee, Hager Slough Levee cleanup, IYC-Rushville and tornado cleanup. The Western Illinois Correctional Center believes assisting in community projects or times of need is a way to show support of the agency's communities as well as build good public relations for the department and the state of Illinois. In addition, the staff at the Western Illinois Correctional Center and the Clayton Work Camp reach out to the community by participating in programs such as Keep Our Kids Warm and Safe, Food Pantry for Adams County, frequent blood drives and Adopt a Family. Currently the Building Occupation Class is

building wooden toys to pass out to the Hancock County children. These facility community assistance programs have affected several counties in central Illinois.

New Technology and Automated Enhancements

Control systems in the housing units have been replaced with computerized systems. This was a complete rebuilding, including floors, ceilings, cabinets, consoles, air-conditioning, lights, fans, intercoms, door controls and emergency systems, which are now controlled by two personal computers connected to a programmable logic controller. A special feature to the system is date manager, which electronically records every event called for on the touch screen by time, date, and operator with logon identification number. In addition teleconference equipment has been installed for both medical and judicial issues. These two additions have not only saved the facility money not having to transport offenders, but also increased the overall security by having the offenders at the facility.

A total rehabilitation of all the housing unit showers has been completed. The old tile showers had been leaking for several years. The project included new stainless steel vent covers and polycarbonate light fixtures. Security enhancements include the addition of custom stainless steel bar cages with cuff slots in the segregation and receiving showers and 48 computer driven cameras placed throughout the facility.

Staff Development

The Training Department at the Western Illinois Correctional Center is committed to providing training material that will enhance the safety and security of all staff and the facility. The Training Department provides an annual update of Policies, Procedures, and CPR/First Aid for all staff at WICC. The Training Department also provides annual re-certification in the use of Firearms and Chemical Agents for all Security Staff. All WICC Instructors are certified by the Illinois Department of Corrections Staff Development and Training in Springfield and are committed to providing quality instruction to all employees at the Western Illinois Correctional Center.