

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE

ILLINOIS YOUTH CENTER – PERE MARQUETTE
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 – PERE MARQUETTE
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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CENTER OFFICIALS

Superintendent	Ms. Karen McKinney
Assistant Superintendent	Ms. Marcia Nicklas
Business Office Administrator	Ms. Helen Beiermann

The Center is located at:

Illinois Youth Center – Pere Marquette
17808 State Highway 100 West
Grafton, Illinois 62037

IYC Pere Marquette, 17808 State Highway 100 W, Grafton IL 62037
Phone: (618) 786-2371 / TDD: (800) 526-0844

February 13, 2009

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

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Illinois Youth Center – Pere Marquette. 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.

Karen Y. McKinney (rb)
Superintendent

Helen Beermann
Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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 compliance testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	3	5
Repeated findings	1	1
Prior recommendations implemented or not repeated	4	-

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

SCHEDULE OF FINDINGS

			<u>CURRENT FINDINGS</u>
<u>Item</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-1	10	Noncompliance With Professional Service Contract Requirements	Significant Deficiency, Noncompliance
08-2	11-12	Voucher Processing Weaknesses	Significant Deficiency, Noncompliance
08-3	13-14	Noncompliance With Administrative Directive – Resident Benefit Fund	Significant Deficiency, Noncompliance

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DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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COMPLIANCE REPORT (continued)

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	15	Inadequate Purchasing Practices
B	15	Inventory Weaknesses
C	15	Noncompliance With Unified Code of Corrections
D	15	Reporting Personal Use of State Vehicle

EXIT CONFERENCE

Center management waived an exit conference in correspondence dated January 28, 2009.

Responses to the recommendations were provided by MaryAnn Bohlen, Assistant Deputy Director Fiscal Accounting Compliance, Illinois Department of Corrections, per correspondence dated January 28, 2009.

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
KENNETH L. VOGT
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
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**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 – Pere Marquette’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 – Pere Marquette 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 – Pere Marquette’s compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice – Illinois Youth Center – Pere Marquette 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 – Pere Marquette 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 – Pere Marquette 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 – Pere Marquette 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 – Pere Marquette on behalf of the

State or held in trust by the State of Illinois Department of Juvenile Justice – Illinois Youth Center – Pere Marquette 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's – 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 – Pere Marquette'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 – Pere Marquette's compliance with specified requirements.

In our opinion, the State of Illinois Department of Juvenile Justice – Illinois Youth Center – Pere Marquette 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 – Pere Marquette 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 – Pere Marquette'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 – Pere Marquette’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 – Pere Marquette’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. 08-01, 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 accompanying Schedule of Findings to be 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 – Pere Marquette’s responses 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 – Pere Marquette’s responses and, accordingly, we express no opinion on them.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds, Schedule of Changes in State Property, Comparative Schedule

of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

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

West + Company, LLC
West & Company, LLC

February 13, 2009

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

CURRENT FINDINGS

08-1 FINDING – Noncompliance With Professional Service Contract Requirements

The Illinois Youth Center – Pere Marquette (Center) failed to comply with contract filing provisions for contractual services as required by the Illinois Procurement Code (30 ILCS 500) and Statewide Accounting Management System (SAMS) procedures.

Testing of contractual expenditures for the two years ended June 30, 2008 and 2007 disclosed a vendor was paid \$7,305 for professional services in fiscal year 2008 and \$9,295 in fiscal year 2007, but the terms were not reduced to writing, filed with the Comptroller, or individually obligated on SAMS.

The Illinois Procurement Code (30 ILCS 500/20-80(d)) and SAMS procedure 15.20.30 requires contracts for professional and artistic services that will exceed \$5,000 in a fiscal year to a single vendor be reduced to writing and filed with the Comptroller within 15 days of execution. SAMS procedure 15.10.40 requires all prospective expenditures for professional services exceeding \$5,000 be individually obligated on SAMS.

Center management indicated the payments were related to laboratory procedures prescribed by the Center's medical services provider. The procedures are fully at the discretion of the ordering physician. The quantity and nature of procedures vary widely from year to year, and accordingly, the Center failed to anticipate the payments related to such procedures would exceed the \$5,000 threshold and necessitate a contract.

Failure to establish contracts when expenditures are expected to meet or exceed filing thresholds violates State statute and SAMS requirements. (Finding Code No. 08-1)

Recommendation

We recommend the Center implement procedures to ensure contracts are properly established and filed when anticipated expenditures reach statutorily defined contract thresholds, and the Center should exercise diligence in identifying vendors and anticipating expenditures that meet such criteria.

Center Response

Recommendation implemented. The facility has put in place a process to ensure contracts are filed as required.

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

CURRENT FINDINGS (continued)

08-2. Finding – Voucher Processing Weaknesses

The Illinois Youth Center – Pere Marquette (Center) failed to exercise adequate controls over voucher processing.

Based on our examination of vouchers for the years ended June 30, 2008 and 2007, we noted the following:

- 20 of 50 (40%) vouchers tested totaling \$89,641 were not approved or denied for payment within 30 days following receipt of a proper invoice. Delays ranged from 5 to 220 days late. Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires State agencies to review vendor invoices and approve or deny payment within 30 days of receipt of a proper invoice.
- Interest of \$785 payable on 4 of 50 (8%) vouchers tested totaling \$38,348 was not paid. Partial interest was paid on two of the vouchers, and no interest was paid on the remaining two vouchers. The State Prompt Payment Act (30 ILCS 540/3-2) requires agencies to determine whether interest is due, and automatically pay interest exceeding \$50 to the vendor when payment is not issued within 60 days after receipt of a proper invoice.
- Errors contained in invoices related to 2 of 50 (4%) vouchers tested totaling \$9,402 were not detected by Center personnel. Both invoices contained discrepancies in the quantity of hours billed for services rendered, resulting in a \$100 overstatement and a \$218 understatement. The State Comptroller Act (15 ILCS 405/9(g)) states that “agencies shall have the principal responsibility for the pre-audit of their encumbrances, expenditures, and other transactions...” before presentation to the Comptroller for payment. Statewide Accounting Management System (SAMS) procedure 17.10.30 further details agencies’ voucher pre-audit requirements for the purpose of determining the appropriateness of a voucher.

Center management stated the delayed voucher approvals were primarily caused by staff shortages in the business office, and vouchers were not always approved for payment immediately after receipt, but were processed in batches at varying intervals.

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

CURRENT FINDINGS (continued)

08-2. Finding – Voucher Processing Weaknesses (continued)

Center management indicated interest payable in accordance with prompt payment guidelines was paid as calculated and instructed by the Department of Juvenile Justice's (Department) central office, as determined by the invoice receipt date input in the vouchering system by Center personnel. When multiple invoices were paid with a single voucher, the most recent invoice receipt date was input; therefore, older invoices were not subjected to the proper interest calculations.

Center management indicated the undetected billing errors resulted from inadvertent oversights.

Failure to properly review and approve vouchers could result in untimely or erroneous payment of obligations and the assessment of unnecessary interest charges. Failure to pay the required interest on vouchers constitutes noncompliance with the State Prompt Payment Act. (Finding Code No. 08-2, 06-5)

Recommendation

While we noted improvements with regard to detail object code and fiscal year coding of vouchers, we recommend the Center exercise greater diligence in the review and processing of vouchers to facilitate timely vendor payments as well as compliance with Illinois Administrative Code, Illinois statutes and SAMS requirements.

Center Response

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

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

CURRENT FINDINGS (continued)

08-3. Finding – Noncompliance With Administrative Directive – Resident Benefit Fund

The Illinois Youth Center – Pere Marquette (Center) failed to comply with the Department of Juvenile Justice’s (Department) Administrative Directive concerning Resident Benefit Fund review and approval of expenditures.

Based on our review of the operation of the Resident Benefit Fund, we noted the following:

- We identified evidence of two expenditures in fiscal year 2008 totaling \$5,000 for the purchase of gift cards with a retailer. The Center provided a summary of purchases made with the gift cards from December 12, 2007 to March 31, 2008 which identified \$1,931 of purchases, but receipts were available for only \$621 of purchases. The purchases totaling \$621 were accompanied by expenditure request forms, but each was prepared after the underlying purchases were made, and only 3 of 4 contained signatures of all Resident Benefit Fund committee members. Items purchased were used as incentive rewards for youth.
- For fiscal year 2008, 9 expenditure request forms totaling \$7,571 were located. However, 8 of 9 (89%) requests totaling \$7,245 lacked either some or all of the required committee members’ signatures.
- For fiscal year 2007, the Center was unable to locate any records documenting expenditures and related approvals.

The Department’s Administrative Directive (02.43.102) establishes guidelines for proper review and authorization of Resident Benefit Fund expenditures. Committees are required to meet when necessary to review requests for expenditures, and all decisions made by the committee shall be documented. Further, approved expenditures shall not be made until a copy of the Chief Administrative Officer’s written approval is obtained. The State Records Act (5 ILCS 160/8) requires preservation of records containing adequate and proper documentation of transactions to furnish information to protect the legal and financial rights of the State.

Center management stated they believed expenditure approvals contained in email correspondence satisfied the requirements of the Administrative Directive concerning expenditure approval, and therefore, signatures were not always documented on expenditure request forms. Records were believed to have been inadvertently misplaced in the extended absence of a staff member in the business office.

STATE OF ILLINOIS
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ILLINOIS YOUTH CENTER – PERE MARQUETTE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

CURRENT FINDINGS (continued)

08-3. Finding – Noncompliance With Administrative Directive – Resident Benefit Fund (continued)

Proper approvals are a fundamental control over benefit fund expenditures. Failure to obtain committee approval of expenditures increases the possibility that purchases could be made for goods or services that are not in accordance with the intended purpose of the fund. Further, proper record maintenance is an essential element in the recordkeeping and retention process. (Finding Code No. 08-3)

Recommendation

We recommend the Center strengthen controls over benefit fund expenditures by ensuring the committee follows protocol established in the Administrative Directive concerning expenditure approvals. Additionally, the Center should reevaluate the appropriateness of utilizing retailer gift cards for routine, recurring purchases due to the increased possibility for misuse or circumvention of the proper approval process for underlying purchases. Complete records of all transactions should be maintained in an orderly manner and in accordance with established record retention policies.

Center Response

Recommendation accepted. The facility will make every effort to ensure the requirements of the Inmate Benefit Fund are followed.

STATE OF ILLINOIS
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LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

PRIOR FINDINGS NOT REPEATED

A. Inadequate Purchasing Practices

In the prior engagement, testing of the Center's commodities expenditures disclosed noncompliance with bidding and procurement requirements contained in the Illinois Procurement Code, Illinois Administrative Code, and the Department's Administrative Directives.

Testing performed for the two years ended June 30, 2008 indicated the Center complied with competitive bidding requirements for large commodities purchases. (Finding Code No. 06-1)

B. Inventory Weaknesses

In the prior engagement, testing of the Center's inventory procedures disclosed a failure to include freezer items in perpetual inventory records.

In fiscal year 2007, the Center began recording all receipts and issuances of freezer items in the perpetual inventory records. (Finding Code No. 06-2)

C. Noncompliance With Unified Code of Corrections

In the prior engagement, the Center failed to designate an area in the facility to accommodate non-contact visits as required by the Unified Code of Corrections.

In fiscal year 2007, the Department of Juvenile Justice revised its Administrative Directive to require that any residents requiring non-contact visits be transferred to another facility with areas designed to accommodate non-contact visits. (Finding Code No. 06-3)

D. Reporting Personal Use of State Vehicle

In the prior engagement, testing indicated the value of the fringe benefit associated with an employee's personal use of a State vehicle was not included as a taxable benefit in the payroll system or the employee's W-2.

Testing performed for the two years ended June 30, 2008 indicated no improvement in the reporting of personal use of a State vehicle until July 2008. The matter was reported in the Center's Report of Immaterial Findings for the two years ended June 30, 2008. (Finding Code No. 06-4)

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

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds (not examined)
- 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
- 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 Schedule of Locally Held Funds, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - PERE MARQUETTE
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	\$ 2,556,800	\$ 2,403,423	\$ 113,163	\$ 2,516,586	\$ 40,214
Student, member, and inmate compensation	12,300	9,076	536	9,612	2,688
State contributions to State Employees' Retirement System	423,400	398,061	18,743	416,804	6,596
State contributions to Social Security	190,900	177,899	8,462	186,361	4,539
Contractual services	647,900	535,835	98,937	634,772	13,128
Travel	1,400	958	344	1,302	98
Travel and allowances for committed, paroled and discharged prisoners	200	-	143	143	57
Commodities	147,000	116,508	13,482	129,990	17,010
Printing	4,300	1,762	219	1,981	2,319
Equipment	20,000	-	3,025	3,025	16,975
Telecommunications services	23,000	17,910	1,044	18,954	4,046
Operation of automotive equipment	20,000	11,960	1,445	13,405	6,595
Total - Fiscal Year 2008	\$ 4,047,200	\$ 3,673,392	\$ 259,543	\$ 3,932,935	\$ 114,265

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 - PERE MARQUETTE
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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES JULY 1 TO AUGUST 31, 2007		
	\$ 2,542,600	\$ 2,409,037	\$ 110,374	\$ 2,519,411	\$ 23,189	
	13,800	11,508	2,043	13,551	249	
	293,100	277,642	12,722	290,364	2,736	
	189,400	180,880	8,421	189,301	99	
	494,750	348,830	145,495	494,325	425	
	2,000	1,160	86	1,246	754	
	700	-	-	-	700	
	153,900	139,618	14,234	153,852	48	
	4,100	2,302	160	2,462	1,638	
	15,100	-	9,942	9,942	5,158	
	22,800	14,622	8,178	22,800	-	
	19,000	9,778	3,226	13,004	5,996	
	\$ 3,751,250	\$ 3,395,377	\$ 314,881	\$ 3,710,258	\$ 40,992	

PUBLIC ACT 94-0798

GENERAL REVENUE FUND - 001

Personal services
Student, member, and
inmate compensation
State contributions to State
Employees' Retirement System
State contributions to Social Security
Contractual services
Travel
Travel and allowances for committed,
paroled and discharged prisoners
Commodities
Printing
Equipment
Telecommunications services
Operation of automotive equipment

Total - Fiscal Year 2007

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 - PERE MARQUETTE
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)	\$ 4,047,200	\$ 3,751,250	\$ 3,398,200
EXPENDITURES			
Personal services	2,516,586	2,519,411	2,392,197
Employee retirement contributions paid by employer	-	-	27,997
Student, member, and inmate compensation	9,612	13,551	12,237
State contributions to State Employees' Retirement System	416,804	290,364	186,665
State contributions to Social Security	186,361	189,301	179,844
Contractual services	634,772	494,325	404,836
Travel	1,302	1,246	826
Travel and allowances for committed, paroled and discharged prisoners	143	-	-
Commodities	129,990	153,852	148,453
Printing	1,981	2,462	4,513
Equipment	3,025	9,942	14,677
Telecommunications services	18,954	22,800	7,897
Operation of automotive equipment	13,405	13,004	15,139
Total Expenditures	3,932,935	3,710,258	3,395,281
LAPSED BALANCES	\$ 114,265	\$ 40,992	\$ 2,919

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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 youth and to pay out youth Trust Fund balances under \$50 upon youth being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Resident Benefit Fund account and the Trust Fund. The Center's Resident 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.

The Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for youth and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officeres 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 is also performed and maintained at the General Office. Because the Center does not maintain the financial records a summary of the Center's Residents' Benefit Fund activity for fiscal years 2008 and 2007 will be presented in the General Office Compliance Report for the two years ending June 30, 2008.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
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 youth are recorded in each youth's individual account within the Residents' Trust Fund.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - PERE MARQUETTE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
(NOT EXAMINED)
For the Year ended June 30, 2008

	Employees' Benefit Fund
<u>REVENUES</u>	
Income from sales	\$ 7,070
Miscellaneous:	
Other	3,286
Total revenues	10,356
 <u>EXPENDITURES</u>	
Donations	1,602
Other	8,456
Total expenditures	10,058
 Excess (deficiency) of revenues over (under) expenditures	 298
 Net change in fund balance	 298
Fund balance - July 1, 2007	1,313
Fund balance - June 30, 2008	\$ 1,611

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - PERE MARQUETTE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
(NOT EXAMINED)
For the Year ended June 30, 2007

	Employees' Benefit Fund
<u>REVENUES</u>	
Income from sales	\$ 8,886
Miscellaneous:	
Other	7,677
	16,563
Total revenues	16,563
 <u>EXPENDITURES</u>	
Donations	-
Other	15,706
	15,706
Total expenditures	15,706
 Excess (deficiency) of revenues over (under) expenditures	 857
	857
Net change in fund balance	857
Fund balance - July 1, 2006	456
	456
Fund balance - June 30, 2007	\$ 1,313
	1,313

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - PERE MARQUETTE
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,	\$ 8	\$ 903	\$ 298	\$ 822
<u>RECEIPTS</u>				
Youth Account Receipts	-	15,584	64	24,888
Total Receipts	-	15,584	64	24,888
<u>DISBURSEMENTS</u>				
Youth Account Disbursements	8	15,191	354	24,719
Total Disbursements	8	15,191	354	24,719
<u>FUND TRANSFERS</u>				
Fund Transfers In	-	2,772	-	2,791
Fund Transfers (Out)	-	(2,213)	-	(2,879)
Total Fund Transfers	-	559	-	(88)
Balance - June 30,	\$ -	\$ 1,855	\$ 8	\$ 903

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - PERE MARQUETTE
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY (NOT EXAMINED)
For The Years Ended June 30,

	2008				2007			
	Buildings	Equipment	Land Improvements	Total	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 1,775,304	\$ 541,622	\$ 126,802	\$ 2,443,728	\$ 1,775,304	\$ 559,706	\$ 126,802	\$ 2,461,812
Additions:								
Purchases	-	15,401	-	15,401	-	6,243	-	6,243
Transfers in	-	63,820	-	63,820	-	15,133	-	15,133
Capital Development Board	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-
Total additions	-	79,221	-	79,221	-	21,376	-	21,376
Deductions:								
Transfers out	-	-	-	-	-	22,185	-	22,185
Scrap property	-	6,443	-	6,443	-	17,275	-	17,275
Surplus property	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-
Total deductions	-	6,443	-	6,443	-	39,460	-	39,460
Balance, ending	\$ 1,775,304	\$ 614,400	\$ 126,802	\$ 2,516,506	\$ 1,775,304	\$ 541,622	\$ 126,802	\$ 2,443,728

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 - PERE MARQUETTE
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>			
Youth restitution, funeral furlough, staff witness fees, contraband cash, and copying fees	\$ -	\$ -	\$ -
Dormant youth accounts and miscellaneous	99	-	341
Total receipts	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ 341</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 99	\$ -	\$ 341
Department of Corrections Reimbursement Fund #523	-	-	-
Total receipts remitted directly to State Treasurer	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ 341</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 99	\$ -	\$ 341
Add: Deposits in transit - beginning of year	-	-	-
Deduct: Deposits in transit - end of year	-	-	-
Deposits recorded by State Comptroller	<u>\$ 99</u>	<u>\$ -</u>	<u>\$ 341</u>

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

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

Fiscal Year 2008

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

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
Student, Member, and Inmate Compensation	\$ 9,612	\$ 13,551	\$ (3,939)	(29.07)%
State Contributions to State Employees' Retirement System	\$ 416,804	\$ 290,364	\$ 126,440	43.55%
Contractual Services	\$ 634,772	\$ 494,325	\$ 140,447	28.41%
Travel and Allowances	\$ 143	\$ -	\$ 143	100.00%
Equipment	\$ 3,025	\$ 9,942	\$ (6,917)	(69.57)%

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

Student, Member, and Inmate Compensation

The number of hours worked by youth has declined substantially due to their increased participation in therapeutic programs since the Center's implementation of a substance abuse treatment program in October 2007.

State Contributions to State Employees' Retirement System

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

Contractual Services

Contractual Services expenditures increased substantially in fiscal year 2008 due to the implementation of a substance abuse treatment program.

Travel and Allowances

The Center requires youth to pay for travel expenditures from their trust accounts when funds are available. Amounts paid by the Center fluctuate according to the number of released youth who pay for their own travel expenses.

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

Fiscal Year 2008 (continued)

Equipment

Equipment items are only purchased when essential to the Center's operation. In fiscal year 2008, the Center's equipment purchases were limited to self-contained breathing apparatus tanks, totaling \$3,025.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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 is shown below:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Employee Retirement Contributions Paid by Employer	\$ -	\$ 27,997	\$ (27,997)	(100.00)%
State Contributions to State Employees' Retirement System	\$ 290,364	\$ 186,665	\$ 103,699	55.55%
Contractual Services	\$ 494,325	\$ 404,836	\$ 89,489	22.11%
Travel	\$ 1,246	\$ 826	\$ 420	50.85%
Printing	\$ 2,462	\$ 4,513	\$ (2,051)	(45.45)%
Equipment	\$ 9,942	\$ 14,677	\$ (4,735)	(32.26)%
Telecommunications	\$ 22,800	\$ 7,897	\$ 14,903	188.72%

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

Employee Retirement Contributions Paid by Employer

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

State Contributions to State Employees' Retirement System

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

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

Fiscal Year 2007 (continued)

Contractual Services

Contractual Services expenditures increased in fiscal year 2007 due to the addition of a contractual psychiatrist, and a related increase in laboratory fees and expenditures for prescription medication.

Travel

Travel expenditures consist primarily of costs incurred by Center personnel who accompany youth on court or medical visits, and such expenditures fluctuate from year to year.

Printing

The Center's Printing expenditures decreased due to the increased computerization of forms. Only forms requiring multiple parts are printed.

Equipment

Equipment items are only purchased when essential to the Center's operation. In fiscal year 2007, the Center's only significant equipment purchase was an electric oven totaling \$6,295, in addition to several smaller items.

Telecommunications

The increase in fiscal year 2007 expenditures was due to the carryover of four months of telecommunications expenditures from fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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 three appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

	Fiscal Year Ended June 30, 2008		
<u>EXPENDITURE ITEM</u>	<u>TOTAL</u> <u>EXPENDITURES</u>	<u>LAPSE PERIOD</u> <u>EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 1,302	\$ 344	26.42%
Travel and Allowances	\$ 143	\$ 143	100.00%
Equipment	\$ 3,025	\$ 3,025	100.00%

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

Travel

Travel expenditures during the lapse period consisted primarily of travel costs of personnel who attended training at another facility in June; therefore, expenditures were delayed until the lapse period.

Travel and Allowances

The Center requires youth to pay for travel expenditures from their trust accounts when funds are available. The amount and timing of such expenditures fluctuate according to the number of released youth who pay for their own travel expenses.

Equipment

Equipment was not requested until late in the year and the expenditure was processed during the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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 four appropriation line items 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</u> <u>EXPENDITURES</u>	<u>LAPSE PERIOD</u> <u>EXPENDITURES</u>	<u>PERCENTAGE</u>
Contractual Services	\$ 494,325	\$ 145,495	29.43%
Equipment	\$ 9,942	\$ 9,942	100.00%
Telecommunications	\$ 22,800	\$ 8,178	35.87%
Automotive Equipment	\$ 13,004	\$ 3,226	24.81%

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

Contractual Services

The Center was waiting on a transfer of funds into the Contractual Services expenditure line item to allow for approval and payment of invoices. The transfer did not get processed until the lapse period.

Equipment

Proposed equipment purchases were not approved by fiscal services until late in the fourth quarter; therefore, expenditures were delayed until the lapse period.

Telecommunications

The Center was waiting on a transfer of funds into the Telecommunications expenditure line item to allow for approval and payment of invoices. The transfer did not get processed until the lapse period.

Automotive Equipment

The Center was waiting on a transfer of funds into the Automotive Equipment expenditure line item to allow for approval and payment of invoices. The transfer did not get processed until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - PERE MARQUETTE
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	\$ 10,758	\$ 116,216	\$ 97,806	\$ 29,168
Mechanical Stores	-	6,663	6,663	-
Resident Clothing	-	13,708	10,077	3,631
Postage	-	5,306	3,706	1,600
	<u>\$ 10,758</u>	<u>\$ 141,893</u>	<u>\$ 118,252</u>	<u>\$ 34,399</u>

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 8,305	\$ 126,089	\$ 123,636	\$ 10,758
Mechanical Stores	-	6,180	6,180	-
Resident Clothing	-	13,725	13,725	-
Officers' Clothing	-	1,796	1,796	-
Postage	456	5,348	5,804	-
	<u>\$ 8,761</u>	<u>\$ 153,138</u>	<u>\$ 151,141</u>	<u>\$ 10,758</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

The Illinois Youth Center – Pere Marquette is a medium security female facility located on approximately fifty acres near Grafton Illinois. The Center opened March 1, 1963, and was officially known as the Pere Marquette Boys Camp. Since then, the Center became a residential center under the regionalization concept and in July 1981, the institution became known as Illinois Youth Center – Pere Marquette. In October of 2004, the Center switched from a male juvenile population to a female juvenile population. Until July 1, 2006, the Center operated under the Juvenile Division of the Illinois Department of Corrections; effective July 1, 2006, the Center transitioned to operation under the Illinois Department of Juvenile Justice, a newly created department in the State of Illinois.

The primary functions of the Center are: (1) to provide medium security residential programs for adjudicated female juveniles ranging in age from thirteen to twenty who have been committed by the courts to the Department of Juvenile Justice, and (2) to provide educational, vocational, medical, emotional and social programs which are intended to meet the needs of the youth.

Authority

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) mandates the Department to “accept persons committed to it by the courts of this State for care, custody, treatment and rehabilitation.” Within this framework, the Department offers the youths a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These programs focus on intense intervention and treatment oriented programming teaching the youth that they have responsibilities, choices and consequences for their decisions and actions. The overall objective is to reinforce positive behavior and extinguish negative behaviors. The Center also offers educational opportunities to achieve an eighth grade diploma, high school diploma or GED. In addition, the Department strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services, as well as recreation programs.

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

CENTER FUNCTIONS AND PLANNING PROGRAM (continued)

Planning Program

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

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

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

Agency Head and Location

Karen McKinney, Superintendent
Illinois Youth Center – Pere Marquette
17808 State Highway 100 West
Grafton, IL 62037

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – PERE MARQUETTE
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		
	2008	2007	2006
Administrative	5	5	5
Business office and stores	3	3	3
Clinical services	4	4	4
Recreation	1	1	1
Maintenance	1	1	1
Correctional Officers	20	21	24
Dietary	2	3	4
Medical/Psychiatric	2	1	1
Total employees	38	39	43

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

	Fiscal Year	
	2008	2007
Correctional Officers, beginning of the year	21	23
New Correctional Officers hired	-	-
Correctional Officers transferred-in	-	-
Correctional Officers transferred-out	-	-
Correctional Officers separated from Department	1	2
Correctional Officers, end of the year	20	21

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 – PERE MARQUETTE
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 employee's supervisor must approve any overtime. In most cases, except for roll call, employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. Employees have the opportunity to be compensated either in pay for the overtime, or receive compensatory time off.

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>5,402</u>	<u>5,732</u>	<u>3,366</u>
Value of overtime hours worked during fiscal year	<u>\$ 212,157</u>	<u>\$ 207,836</u>	<u>\$ 117,738</u>
Compensatory hours earned during fiscal year	<u>1,384</u>	<u>3,100</u>	<u>2,271</u>
Value of compensatory hours earned during fiscal year	<u>\$ 41,657</u>	<u>\$ 93,569</u>	<u>\$ 62,424</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>6,786</u>	<u>8,832</u>	<u>5,637</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 253,814</u>	<u>\$ 301,405</u>	<u>\$ 180,162</u>

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

YOUTH COMMISSARY OPERATION

The center does not maintain a youth commissary.

CENTER YOUTH STATISTICS (not examined)

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

	Fiscal Year		
	2008	2007	2006
Rated population	68	68	68
Youth population (as of May 31)	20	19	29
Average number of youth	20	20	27
Expenditures from appropriations	\$ 3,932,935	\$ 3,710,258	\$ 3,395,281
Less: equipment and capital improvements	3,025	9,942	14,677
Net expenditures	\$ 3,929,910	\$ 3,700,316	\$ 3,380,604
Net youth cost per year	\$ 196,496	\$ 185,016	\$ 125,208

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.

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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>38</u>	<u>39</u>	<u>43</u>
Average number of correctional officers	<u>20</u>	<u>21</u>	<u>24</u>
Average number of youth	<u>20</u>	<u>20</u>	<u>27</u>
Ratio of employees to youth	<u>1 to .5</u>	<u>1 to .5</u>	<u>1 to .6</u>
Ratio of correctional officers to youth	<u>1 to 1.0</u>	<u>1 to 1.0</u>	<u>1 to 1.1</u>

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

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

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>154</u>	<u>162</u>	<u>106</u>

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FOOD SERVICES (not examined)

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

	Fiscal Year		
	2008	2007	2006
Breakfast	6,565	11,277	9,471
Lunch	6,527	11,261	9,448
Dinner	6,536	11,270	9,477
1:00 a.m. meal	7,678	13,404	11,204
Staff meals	7,058	8,601	17,156
Total meals served	<u>34,364</u>	<u>55,813</u>	<u>56,756</u>
Food cost	<u>\$ 73,733</u>	<u>\$ 97,284</u>	<u>\$ 100,516</u>
Cost per meal	<u>\$ 2.15</u>	<u>\$ 1.74</u>	<u>\$ 1.77</u>

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MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	2008	2007	2006
Medical Services:			
Alton Multispecialists	\$ 24,520	\$ 41,295	\$ 33,117
Alton Memorial Hospital	6,210	15,945	3,028
Dentist	17,778	17,308	13,511
Anchor Nursing	100,037	106,525	98,951
Psychiatrist	33,000	32,600	15,900
Diamond Pharmacy	35,506	42,853	18,350
Miscellaneous vendors	36,885	18,630	22,137
Total medical services	<u>\$ 253,936</u>	<u>\$ 275,156</u>	<u>\$ 204,994</u>
Total clergy services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Illinois Youth Center – Pere Marquette (Center) is a facility of the Illinois Department of Juvenile Justice (Department). The Center is located in Grafton, Illinois, on approximately fifty (50) acres adjacent to Pere Marquette State Park.

The primary functions of the Center are: (1) to provide medium-security residential programs for adjudicated juveniles ranging in age from thirteen (13) to twenty (20) who have been committed by the courts to the Department, and (2) to provide educational, vocational, medical, counseling and self-development programs which are intended to meet the needs of the youth. Approximately 90% of the youth at the Center are in a full-time school or school/work program.

The Center was accredited by the American Correctional Association (ACA) in June of 1998 and was due for reaccreditation in June, 2001. However, the Department did not contract for facility ACA accreditation, or reaccreditation during fiscal years 2007 or 2008. Karen McKinney has served as the Center's superintendent since December 1, 2003.

The Center offers drug education classes, PEACE Program (Positively Empowering Affirmative Change through Experience), SELF (Self Empowerment Leads to a better Future), anger and stress management classes, life skills classes, and other educational and vocational classes, as well as the traditional GED and Adult Basic Education (ABE) classes. The Center has an extensive volunteer program that ranges from religious volunteers to math and reading tutor programs and cultural arts programs provided by Principia College and Lewis and Clark Community College. Several motivational speakers have addressed the youth on self-development and self-improvement to encourage and increase the likelihood of youth not returning to the Department.

In response to best practices and the desire to create a model program for juvenile females, governmental visionaries converted the Center to a female youth facility in late October 2004. The facility is the first Illinois Youth Center totally dedicated to providing substance abuse treatment. Best Practice research has demonstrated that the provision of substance abuse treatment inside facilities with re-entry planning is effective in the reduction of recidivism and further substance abuse. In fiscal year 2007, the Center implemented a Substance Abuse Treatment Program. The program is gender and age appropriate, incentive-based, and rooted in a modified replication of the Missouri Model, and provides vocational opportunities. Great emphasis is placed on habilitation and orientation within the first 30 days of a youth's admission, rehabilitation throughout their stay, and clinical re-entry management from the moment a youth is admitted to the facility that is followed by a continuum of care upon release to the community.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (continued)

During the past year, the Center has held several activities which included “Tie Dye T-Shirts,” Mother’s Day activities for youth who are mothers, and Student/Staff Day. On March 1, 2008, several youth were allowed “off ground privileges” to attend a winter dance production at Principia College. This trip allowed the youth to experience various dances and cultures.

The GROWE (Garnering Responsibility, Ownership, and Work Ethics) Program continues at the Center. GROWE was designed to teach teamwork through research assignments, documenting sunlight patterns, measuring square feet for planting and a slide presentation. Also, the youth must plant, water, and maintain the floral grounds.

Every month after the Prisoner Review Board is held, a Parole Board Celebration is held for the paroled youth. All youth and staff attend the celebration and encourage the parolees to strive to do their very best in the community.

The Center has recently been approved to participate in the Equestrian Program at Beverly Farm Foundation in Godfrey, Illinois. Youth will be involved in combing and grooming the horses, limited care and maintenance of the equestrian equipment, and will assist with day-to-day activities involving the horses and the environment.

The students are encouraged to become good readers. To assist them in this effort, the library offers the Accelerated Readers Program. Students read books suited to their ability level and after completion, take a computerized test that determines how they comprehended the material. They earn points according to their scores on these tests and trade their points for various incentive items. Results of this program have shown that students experience a high degree of success. The information generated from this program is used to track progress, and data is analyzed by the educators to build a more successful reading program.

During fiscal year 2007, eight youths earned a GED, three youths received an eighth grade diploma, and seven received a high school diploma. During fiscal year 2008, two youth earned a GED, five youth received an eighth grade diploma, and four youth received a high school diploma. Students that have passed the GED are urged to become “peer tutors” and assist other youth as they work toward their academic goals.

The Center’s Health Care Unit continued to meet all Medical Accreditation Standards. Health Care Services are available 7 days a week.