

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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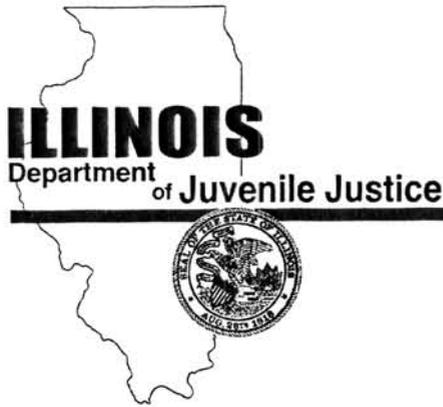
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

| | |
|---|-------------------------|
| Acting Warden (4/1/06 - Present) | Mr. Bobby Moore |
| Warden (Transfer out 3/31/06) | Ms. Janice Shallcross |
| Assistant Warden - Programs (2/1/06 - Present) | Mr. Eric Flaherty |
| Assistant Warden - Programs (Transfer out 1/31/06) | Mr. Jesse Tinajero |
| Assistant Warden - Operations | Mr. Bobby Moore |
| Business Office Administrator (10/01/05 - Present) | Mr. Kim Turner |
| Acting Business Administrator (7/01/04 - 9/30/05) | Mr. Srikishan Varadaraj |

The Center is located at:

3825 Campton Hills Road
St. Charles, IL 60175



Rod R. Blagojevich
Governor

Kurt C. Friedenauer
Acting Director

IYC St. Charles, 3825 Campton Hills Rd, St. Charles IL 60175
Phone: (630) 584-0506 / TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

November 15, 2006

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703-3154

Dear Mr. Holland:

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 State of Illinois, Department of Corrections – Illinois Youth Center – St. Charles (Center). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the two years ended June 30, 2006, 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 record keeping 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 Center have been properly and legally administered, and the accounting and record keeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Youth Center – St. Charles

A handwritten signature in black ink, appearing to read 'Bobby G. Moore', written over a horizontal line.

Bobby G. Moore, Superintendent

A handwritten signature in black ink, appearing to read 'Kim Turner', written over a horizontal line.

Kim Turner, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes 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.

SUMMARY OF FINDINGS

| <u>Number of</u> | <u>This Report</u> | <u>Prior Report</u> |
|--|--------------------|---------------------|
| Findings | 2 | 0 |
| Repeated findings | 0 | 0 |
| Prior recommendations implemented or not repeated | 0 | 0 |

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> |
|-----------------|-------------|---|
| 06-1 | 9 | Inadequate controls over meal reimbursements for dinner |
| 06-2 | 11 | Noncompliance with contract terms |

PRIOR FINDINGS NOT REPEATED

The Illinois Youth Center – St. Charles did not have any prior year findings.

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EXIT CONFERENCE

Responses to the recommendations were provided by Mary Ann Bohlen, Accounting Manager, in a letter dated February 9, 2007. Center management waived having an exit conference per a letter dated January 19, 2007.

SPRINGFIELD OFFICE:

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

**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

We performed a limited scope compliance examination of the State of Illinois Department of Corrections - Illinois Youth Center – St. Charles' 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, 2006. The management of the State of Illinois Department of Corrections - Illinois Youth Center – St. Charles is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Illinois Youth Center – St. Charles' compliance based on our examination.

- A. The State of Illinois Department of Corrections - Illinois Youth Center – St. Charles 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 - Illinois Youth Center - St. Charles 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 - Illinois Youth Center - St. Charles 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 State of Illinois Department of Corrections - Illinois Youth Center - St. Charles 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 - Illinois Youth Center - St. Charles on behalf of the State or held in trust by the State of Illinois Department of Corrections - Illinois Youth Center - St. Charles 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 Department's General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections – General Office compliance report.

Our examination was conducted 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 - Illinois Youth Center - St. Charles' compliance with those requirements 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 - Illinois Youth Center - St. Charles' compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections - Illinois Youth Center - St. Charles complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. 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 findings 06-1 and 06-2.

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

Internal Control

The management of the State of Illinois Department of Corrections - Illinois Youth Center - St. Charles is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections - Illinois Youth Center - St. Charles' internal control over compliance with the aforementioned requirements 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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 06-1.

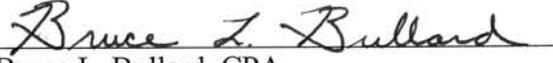
There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

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 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Special Revenue Fund, Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 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.


Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

November 15, 2006

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-1 **FINDING** (Inadequate controls over meal reimbursements for dinner)

The Illinois Youth Center at St. Charles (Center) did not maintain adequate controls over meal reimbursements for dinner.

During our testing, we noted the following:

- Twenty-three of 47 travel vouchers (49%) tested, totaling \$4,182, contained instances in which employees were paid meal reimbursements for dinner without meeting meal allowance requirements. Travel times indicated on vouchers submitted did not agree to Center movement records. Movement records are sign in and out sheets located at the entrance gate of the Center. All employees and visitors are required to sign a visitor log when entering and leaving the facility. Instances totaled \$1,207 and \$170 in fiscal years 2005 and 2006, respectively.
- Twenty-four of 47 travel vouchers (51%) tested, totaling \$4,556, contained instances in which employees were paid meal reimbursements for dinner in which the Center records could not support. Travelers completed vouchers claiming meal reimbursements, however, the movement records did not list the travelers on travel status for the claimed days. Instances totaled \$1,479 and \$306 in fiscal years 2005 and 2006, respectively.
- Seven of 47 vouchers (15%) tested, totaling \$1,978, contained instances in which auditors were unable to determine if employees were entitled to meal reimbursements for dinner because movement records were incomplete. Movement sheets contained missing travel times, which made it difficult to determine if the claimed meal reimbursements were accurate. Instances totaled \$136 fiscal year 2005.

Illinois Department of Corrections' Administrative Directives 02.37.101, states employees are entitled to dinner meal reimbursements if they return to the Center or their residence at least 2 hours after the end of their normal work shift. In addition, 02.37.110 requires the Center's Business Office audit travel vouchers for accuracy and legibility.

Center personnel stated when travel vouchers were submitted to the Business Office the Center did not verify employees were entitled to meal reimbursements for dinner.

Failure to recalculate and check the accuracy of travel reimbursements may subject the State to excessive travel reimbursement expenditures. Failure to implement adequate

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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings - Continued

internal controls over payment of travel increases the risk that errors and irregularities will occur and not be detected. (Finding Code No. 06-1)

RECOMMENDATION

We recommend the Center implement controls to verify claimed travel reimbursements. In addition, we recommend the Center request reimbursement from employees for the improper claimed dinner meal reimbursements.

CENTER RESPONSE

Recommendation accepted. The Department has implemented tracking procedures to verify the return of employees to the facility. Each employee is logged as returning to the facility to ascertain the valid time. Additionally, the facility is working to strengthen the overall controls for travel and will make every effort to ensure the travel reimbursements are proper and required.

STATE OF ILLINOIS
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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings - Continued

06-2 **FINDING** (Noncompliance with contract terms)

The Illinois Youth Center at St. Charles (Center) did not comply with contract terms. The contractual agreement for health services requires advance payments of one twelfth of the total estimated annual contract amount to be made each month with the exception of June. June's payment should be made upon the reconciliation of fourth quarter adjustments. This contract is a multi-year contract for the period of 07/01/2002 through 06/30/2007.

During testing of fiscal year 2006 contract payments, we noted two months of service totaling \$365,215 were paid 32 to 45 days in advance of the contract terms.

Center personnel stated that the Illinois Department of Corrections (DOC) – Central Office instructed the Center when to make payments.

Failure to comply with contract terms results in improper payments to contractors from agency appropriation without regard to when the services were provided. (Finding Code No. 06-2)

RECOMMENDATION

We recommend the Center monitor the contract to ensure all terms are met.

CENTER RESPONSE

Recommendation accepted. The facility will comply with the terms of the contracts. The payments were a result of an oversight due to the timing of the invoices and in an effort to meet Prompt Pay guidelines.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Prior Findings Not Repeated

There were no findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2004.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2006

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 – Special Revenue Funds (not examined)
- Schedule of Locally Held Funds – Cash Basis (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)
- Inmate Commissary Operation
- Shared Resources (not examined)
- Annual Cost Statistics
 - Costs Per Year Per Inmate (not examined)
 - Ratio of Employees to Inmates (not examined)
 - Cell Square Feet Per Inmate (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report on 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 to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Special Revenue Funds, Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2006

| | APPROPRIATIONS NET OF TRANSFERS | EXPENDITURES THROUGH JUNE 30, 2006 | LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006 | TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006 |
|--|------------------------------------|--|--|---|
| | \$ 14,533,900 | \$ 13,840,933 | \$ 673,484 | \$ 14,514,417 |
| Personal services | | | | |
| Employee retirement contributions paid by employer | 192,100 | 192,043 | 0 | 192,043 |
| Student, member and inmate compensation | 51,200 | 47,016 | 4,104 | 51,120 |
| State contributions to State Employees' Retirement System | 1,132,400 | 1,078,619 | 52,486 | 1,131,105 |
| State contributions to Social Security | 1,073,900 | 1,023,568 | 50,238 | 1,073,806 |
| Contractual services | 3,637,000 | 3,195,833 | 440,646 | 3,636,479 |
| Travel | 14,700 | 11,185 | 3,494 | 14,679 |
| Travel and allowances for committed, paroled and discharged prisoners | 0 | 0 | 0 | 0 |
| Commodities | 741,300 | 682,170 | 58,604 | 740,774 |
| Printing | 16,000 | 8,419 | 7,552 | 15,971 |
| Equipment | 15,500 | 14,798 | 664 | 15,462 |
| Telecommunications services | 72,900 | 65,959 | 6,898 | 72,857 |
| Operation of automotive equipment | 142,100 | 123,043 | 18,931 | 141,974 |
| Total - Fiscal Year 2006 | \$ 21,623,000 | \$ 20,283,586 | \$ 1,317,101 | \$ 21,600,687 |

PUBLIC ACT 94-0015

GENERAL REVENUE FUND - 001

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
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2005

| | APPROPRIATIONS NET OF TRANSFERS | EXPENDITURES THROUGH JUNE 30, 2005 | LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2005 | TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005 |
|--|------------------------------------|--|--|---|
| | \$ 15,601,700 | \$ 14,825,574 | \$ 767,226 | \$ 15,592,800 |
| Personal services | 32,032 | 32,032 | 0 | 32,032 |
| Employee retirement contributions paid by employer | 59,100 | 53,979 | 5,040 | 59,019 |
| Student, member and inmate compensation | 2,425,000 | 2,300,348 | 120,298 | 2,420,646 |
| State contributions to State Employees' Retirement System | 1,121,300 | 1,059,643 | 55,812 | 1,115,455 |
| State contributions to Social Security | 3,358,000 | 2,950,068 | 350,002 | 3,300,070 |
| Contractual services | 41,600 | 14,543 | 2,866 | 17,409 |
| Travel | 900 | 10 | 0 | 10 |
| Travel and allowances for committed, paroled and discharged prisoners | 881,200 | 700,479 | 151,471 | 851,950 |
| Commodities | 19,200 | 10,352 | 5,818 | 16,170 |
| Printing | 101,500 | 0 | 85,000 | 85,000 |
| Equipment | 126,400 | 95,214 | 7,038 | 102,252 |
| Telecommunications services | 148,600 | 118,076 | 20,176 | 138,252 |
| Operation of automotive equipment | | | | |
| Total - Fiscal Year 2005 | \$ 23,916,532 | \$ 22,160,318 | \$ 1,570,747 | \$ 23,731,065 |

PUBLIC ACT 93-0842 & 93-0681

GENERAL REVENUE FUND - 001

Personal services
Employee retirement contributions
paid by employer
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

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
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Years Ended June 30,

| | FISCAL YEAR | | |
|--|----------------------|---------------------------|----------------------|
| | 2006 | 2005 | 2004 |
| | P.A. 94-0015 | P.A. 93-0842 & 93-0681 | P.A. 93-0091 |
| GENERAL REVENUE FUND - 001 | | | |
| Appropriations (net of transfers) | \$ 21,623,000 | \$ 23,916,532 | \$ 26,780,400 |
| EXPENDITURES | | | |
| Personal services | \$ 14,514,417 | \$ 15,592,800 | \$ 16,424,191 |
| Employee retirement contributions paid by employer | 192,043 | 32,032 | 859,263 |
| Student, member and inmate compensation | 51,120 | 59,019 | 68,798 |
| State contributions to State Employees' Retirement System | 1,131,105 | 2,420,646 | 1,482,158 |
| State contributions to Social Security | 1,073,806 | 1,115,455 | 1,219,421 |
| Contractual services | 3,636,479 | 3,300,070 | 3,376,479 |
| Travel | 14,679 | 17,409 | 27,246 |
| Travel and allowances for committed, paroled and discharged prisoners | 0 | 10 | 116 |
| Commodities | 740,774 | 851,950 | 545,926 |
| Printing | 15,971 | 16,170 | 19,861 |
| Equipment | 15,462 | 85,000 | 26,093 |
| Telecommunications services | 72,857 | 102,252 | 132,295 |
| Operation of automotive equipment | 141,974 | 138,252 | 147,600 |
| Total Expenditures | <u>\$ 21,600,687</u> | <u>\$ 23,731,065</u> | <u>\$ 24,329,447</u> |
| LAPSED BALANCES | <u>\$ 22,313</u> | <u>\$ 185,467</u> | <u>\$ 2,450,953</u> |

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2006

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 travel and allowances for discharged residents/inmates. The Travel and Allowance Revolving Fund is replenished from the Center's General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for residents and employees. The Employees' Benefit Fund is also used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. During fiscal year 2006 the accounting and expenditure processing of the Residents' Benefit Fund were transferred to the Department of Corrections General Office.

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 which is a depository for the residents' money. The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS

For the Year ended June 30, 2006

(NOT EXAMINED)

| | Employees' Benefit Fund | Residents' Benefit Fund |
|---------------------------------------|-------------------------------|-------------------------------|
| | <u> </u> | <u> </u> |
| <u>REVENUES</u> | | |
| Income from Sales | \$ 7,135 | \$ 0 |
| Interest / Investment Income | 12 | 413 |
| Miscellaneous | | |
| Entry Fees | | |
| Postage | | |
| Other | 2,279 | 97,463 |
| Donations | | |
| Total Revenues | <u>9,426</u> | <u>97,876</u> |
| <u>EXPENDITURES</u> | | |
| Purchases | 2,398 | |
| General and Administrative | | 12,841 |
| Contractual | 699 | 2,160 |
| Equipment | | |
| Postage | | |
| Cable Television | | |
| Donations | | |
| Other | 7,855 | |
| Total Expenditures | <u>10,952</u> | <u>15,001</u> |
| Excess (Deficiency) of Revenues | | |
| Over (Under) Expenditures | <u>(1,526)</u> | <u>82,875</u> |
| <u>OTHER FINANCING SOURCES</u> | | |
| Transfers In | | 157 |
| Transfers (Out) | | |
| Total Other Financing Sources | <u>0</u> | <u>157</u> |
| Net Change in Fund Balance | (1,526) | 83,032 |
| Fund Balance July 1, 2005 | 3,548 | 2,904 |
| Fund Balance June 30, 2006 | <u>\$ 2,022</u> | <u>\$ 85,936</u> |

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS

For the Year ended June 30, 2005

(NOT EXAMINED)

| | Employees' Benefit Fund | Residents' Benefit Fund |
|---------------------------------|-------------------------------|-------------------------------|
| <u>REVENUES</u> | <u> </u> | <u> </u> |
| Income from Sales | \$ 8,582 | \$ 0 |
| Interest / Investment Income | 10 | 35 |
| Miscellaneous | | |
| Entry Fees | | |
| Postage | | |
| Other | 2,976 | 13,175 |
| Donations | | |
| Total Revenues | <u>11,568</u> | <u>13,210</u> |
| <u>EXPENDITURES</u> | | |
| Purchases | 4,129 | |
| General and Administrative | | 8,717 |
| Contractual | 3,159 | 4,653 |
| Equipment | | 865 |
| Postage | | |
| Cable Television | | |
| Donations | | |
| Other | 6,362 | |
| Total Expenditures | <u>13,650</u> | <u>14,235</u> |
| Excess (Deficiency) of Revenues | | |
| Over (Under) Expenditures | <u>(2,082)</u> | <u>(1,025)</u> |
| <u>OTHER FINANCING SOURCES</u> | | |
| Transfers In | | 79 |
| Transfers (Out) | | |
| Total Other Financing Sources | <u>0</u> | <u>79</u> |
| Net Change in Fund Balance | (2,082) | (946) |
| Fund Balance July 1, 2004 | 5,630 | 3,850 |
| Fund Balance June 30, 2005 | <u>\$ 3,548</u> | <u>\$ 2,904</u> |

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For the Years Ended June 30

| | 2005 | | 2006 | |
|---|--------------------------------------|-----------------------------|--------------------------------------|-----------------------------|
| | Travel and Allowance Rev. Fund | Residents' Trust Fund | Travel and Allowance Rev. Fund | Residents' Trust Fund |
| Balance - July 1 | \$ 450 | \$ 11,828 | \$ 454 | \$ 13,766 |
| Receipts | | | | |
| Investment Income | | 79 | | 157 |
| Inmate Account Receipts | 50 | 164,983 | | 162,047 |
| Appropriations from General Revenue Fund | | | | |
| TOTAL RECEIPTS | <u>50</u> | <u>165,062</u> | <u>0</u> | <u>162,204</u> |
| Disbursements | | | | |
| Inmate Account Disbursements | | 109,350 | | 124,463 |
| Disbursements for released inmates | 46 | 53,695 | 162 | 39,519 |
| TOTAL DISBURSEMENTS | <u>46</u> | <u>163,045</u> | <u>162</u> | <u>163,982</u> |
| Fund Transfers | | | | |
| Fund Transfers In | | | | |
| Fund Transfers (Out) | | (79) | | (157) |
| TOTAL TRANSFERS | <u>0</u> | <u>(79)</u> | <u>0</u> | <u>(157)</u> |
| Balance - June 30 | <u>\$ 454</u> | <u>\$ 13,766</u> | <u>\$ 292</u> | <u>\$ 11,831</u> |

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)

For the Years Ended June 30,

| | 2006 | | | | 2005 | | | |
|-----------------------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|
| | Land | Buildings | Equipment | Total | Land | Buildings | Equipment | Total |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning | 1,914,459 | 29,609,178 | 2,445,406 | 33,969,043 | 1,914,459 | 29,057,221 | 2,340,004 | 33,311,684 |
| Additions: | | | | | | | | |
| Purchases | | | 25,524 | 25,524 | | | 26,243 | 26,243 |
| Transfers-in: | | | | | | | | |
| Intra-agency | | | 292 | 292 | | | 45,070 | 45,070 |
| Inter-agency | | 102,830 | 82,123 | 82,123 | | | 38,655 | 38,655 |
| Capital Development Board | | | 76,350 | 179,180 | | 551,957 | 99,241 | 651,198 |
| Employees' Commissary Fund | | | | | | | | |
| Employees' Benefit Fund | | | | | | | | |
| Residents' Commissary Fund | | | | | | | | |
| Residents' Benefit Fund | | | | | | | | |
| Donations | | | | | | | | |
| Grants | | | 376 | 376 | | | | |
| Adjustments | | | | | | | | |
| Total Additions | 0 | 102,830 | 184,665 | 287,495 | 0 | 551,957 | 209,209 | 761,166 |
| Deductions: | | | | | | | | |
| Transfers-out: | | | | | | | | |
| Intra-agency | | 833 | | 833 | | | 1,745 | 1,745 |
| Inter-agency | | | 18,242 | 18,242 | | | 24,616 | 24,616 |
| Scrap property | | | 143,130 | 143,130 | | | 39,611 | 39,611 |
| Surplus property | | | 100,901 | 100,901 | | | 37,835 | 37,835 |
| Condemned and lost property | | | | | | | | |
| Adjustment | | | | | | | | |
| Total Deductions | 0 | 833 | 262,273 | 263,106 | 0 | 0 | 103,807 | 103,807 |
| Balance, ending | 1,914,459 | 29,711,175 | 2,367,798 | 33,993,432 | 1,914,459 | 29,609,178 | 2,445,406 | 33,969,043 |

Note: Center management indicated the balances at June 30, 2006 and 2005 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For the Years Ended June 30,

| | FISCAL YEAR | | |
|--|-----------------|-----------------|-----------------|
| | 2006 | 2005 | 2004 |
| <u>RECEIPTS</u> | | | |
| Jury Duty | \$ 90 | \$ 143 | \$ 206 |
| Inmate Restitution | 738 | 1,820 | 2,229 |
| Dormant Inmate Accounts | 3,919 | 1,430 | 5,916 |
| Staff Witness Fees | 25 | 0 | 0 |
| Contraband Cash | 10 | 0 | 10 |
| Copying Fees | 11 | 4 | 0 |
| Postage | 20 | 0 | 54 |
| Miscellaneous | 161 | 301 | 305 |
| TOTAL RECEIPTS | \$ 4,974 | \$ 3,698 | \$ 8,720 |
| <u>REMITTANCES</u> | | | |
| General Revenue Fund - 001 | \$ 4,216 | \$ 1,874 | \$ 6,436 |
| Department of Corrections Reimbursement Fund - 523 | 758 | 1,824 | 2,283 |
| TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER | \$ 4,974 | \$ 3,698 | \$ 8,719 |
| <u>DEPOSITS</u> | | | |
| Receipts recorded by Center | \$ 4,216 | \$ 1,874 | \$ 6,436 |
| Add: Deposits in transit - Beginning of year | 266 | 1,486 | 0 |
| Deduct: Deposits in transit - End of year | (60) | (266) | (1,486) |
| DEPOSITS RECORDED BY THE STATE COMPTROLLER | \$ 4,422 | \$ 3,094 | \$ 4,950 |

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
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

| <u>EXPENDITURE ITEM</u> | <u>FISCAL YEAR ENDED</u> | | <u>INCREASE</u> | |
|---|--------------------------|-------------|-------------------|----------|
| | <u>2006</u> | <u>2005</u> | <u>(DECREASE)</u> | <u>%</u> |
| Employee retirement contributions paid by employer | \$192,043 | \$32,032 | \$160,011 | 500% |
| State contributions to State Employees' Retirement System | \$1,131,105 | \$2,420,646 | (\$1,289,541) | (53%) |
| Travel and allowances for committed, paroled and discharged prisoners | \$0 | \$10 | (\$10) | (100%) |
| Equipment | \$15,462 | \$85,000 | (\$69,538) | (82%) |
| Telecommunications services | \$72,857 | \$102,252 | (\$29,395) | (29%) |

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

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer increased due to the State making payments for one half of FY06 compared to one pay period in FY05.

State contributions to State Employees' Retirement System

State contributions decreased due to the percentage paid for contributions decreasing from 16.107% in FY05 to 7.792% in FY06.

Travel and allowances for committed, paroled and discharged prisoners

Travel and allowance for committed, paroled and discharged prisoners decreased due to DOC – Central Office's instruction to draw down the Center's local fund until all funds were depleted.

Equipment

Equipment expenditures decreased due to the Center's equipment purchases for required equipment in FY06 compared to FY05's sole payment for efficiency initiatives.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Telecommunications services

Telecommunication expenditures decreased due to FY06 expenditures paid with FY07 appropriations.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

| <u>EXPENDITURE ITEM</u> | <u>FISCAL YEAR ENDED</u> | | <u>INCREASE</u> | |
|---|--------------------------|-------------|-------------------|----------|
| | <u>2005</u> | <u>2004</u> | <u>(DECREASE)</u> | <u>%</u> |
| Employee retirement contributions paid by employer | \$32,032 | \$859,263 | (\$827,231) | (96%) |
| State contributions to State Employees' Retirement System | \$2,420,646 | \$1,482,158 | \$938,488 | 63% |
| Travel | \$17,409 | \$27,246 | (\$9,837) | (36%) |
| Travel and allowances for committed, paroled and discharged prisoners | \$10 | \$116 | (\$106) | (91%) |
| Commodities | \$851,950 | \$545,926 | \$306,024 | 56% |
| Equipment | \$85,000 | \$26,093 | \$58,907 | 226% |
| Telecommunications services | \$102,252 | \$132,295 | (\$30,043) | (23%) |

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

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer were funded for only the first pay period of July 2004.

State contributions to State Employees' Retirement System

State contributions increased due to no contributions made in FY04 for the period of March 2004 through June 2004.

Travel

Travel expenditures decreased due to the Center utilizing teleconferencing equipment for training purposes. In addition, employees were required to stay at the Academy when conducting business in Springfield.

Travel and allowances for committed, paroled and discharged prisoners

Travel and allowance for committed, paroled and discharged prisoners decreased due to DOC – Central Office's instruction to draw down the Center's local fund until all funds were depleted.

STATE OF ILLINOIS
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ILLINOIS YOUTH CENTER – ST. CHARLES
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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Commodities

Commodities expenditures increased due to food purchases being completely funded by the General Revenue Fund in FY05. In FY04, food purchases were funded by the DOC – reimbursement fund (Fund 523).

Equipment

Equipment expenditures increased due to DOC – Central Office’s instruction for the Center to make one sole payment for an efficiency fund initiatives.

Telecommunications services

Telecommunications expenditures decreased due to previous fiscal year’s purchases for security cameras and other telecommunication items in the visiting center.

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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2006 disclosed two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

| <u>EXPENDITURE ITEM</u> | <u>Fiscal Year Ended June 30, 2006</u> | | |
|-------------------------|--|----------------------------------|-------------------|
| | <u>TOTAL EXPENDITURES</u> | <u>LAPSE PERIOD EXPENDITURES</u> | <u>PERCENTAGE</u> |
| Travel | \$14,679 | \$3,494 | 24% |
| Printing | \$15,971 | \$7,552 | 47% |

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

Travel

The Center was waiting for DOC – Central Office to approve a 2% appropriation transfer to pay travel expenditures.

Printing

The Center received invoices and goods during the lapse period.

STATE OF ILLINOIS
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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2005 disclosed two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

| <u>EXPENDITURE ITEM</u> | <u>Fiscal Year Ended June 30, 2005</u> | | |
|-------------------------|--|----------------------------------|-------------------|
| | <u>TOTAL EXPENDITURES</u> | <u>LAPSE PERIOD EXPENDITURES</u> | <u>PERCENTAGE</u> |
| Printing | \$16,170 | \$5,818 | 36% |
| Equipment | \$85,000 | \$85,000 | 100% |

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

Printing

The Center received invoices and goods during the lapse period.

Equipment

The Center was instructed by DOC - Central Office to make efficiency payment during the lapse period.

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ILLINOIS YOUTH CENTER - ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)

Two Years Ended June 30, 2006

| | Balance July 1, 2005 | Additions | Deletions | Balance June 30, 2006 |
|-----------------------------|-------------------------|---------------------|---------------------|--------------------------|
| GENERAL REVENUE FUND | | | | |
| General Stores | \$ 155,950 | \$ 341,152 | \$ 325,654 | \$ 171,448 |
| Mechanical Stores | 58,517 | 277,056 | 284,845 | 50,728 |
| Officers' Clothing | 0 | 41,925 | 41,925 | 0 |
| Postage | 3,798 | 24,500 | 28,076 | 222 |
| Surplus Inventory | 0 | 4,661 | 1,079 | 3,582 |
| Kitchen | 57,191 | 397,430 | 418,421 | 36,200 |
| | <u>\$ 275,456</u> | <u>\$ 1,086,724</u> | <u>\$ 1,100,000</u> | <u>\$ 262,180</u> |

| | Balance July 1, 2004 | Additions | Deletions | Balance June 30, 2005 |
|-----------------------------|-------------------------|---------------------|---------------------|--------------------------|
| GENERAL REVENUE FUND | | | | |
| General Stores | \$ 192,041 | \$ 286,871 | \$ 322,962 | \$ 155,950 |
| Mechanical Stores | 43,803 | 312,513 | 297,799 | 58,517 |
| Officers' Clothing | 0 | 25,728 | 25,728 | 0 |
| Postage | 13,571 | 25,000 | 34,773 | 3,798 |
| Surplus Inventory | 0 | 0 | 0 | 0 |
| Kitchen | 60,120 | 509,164 | 512,093 | 57,191 |
| | <u>\$ 309,535</u> | <u>\$ 1,159,276</u> | <u>\$ 1,193,355</u> | <u>\$ 275,456</u> |

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

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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

Function

The Illinois Youth Center – St. Charles (Center) is a male residential level II, medium security facility within the Illinois Department of Juvenile Justice. The Center is regulated under the Juvenile Court Act of 1987, the purpose of which is to secure for each minor, when removed from his family, custody, care and discipline and to ensure that the minor receives services necessary to his proper development, including health, education and social services.

Under the enabling Act of the Juvenile Division the facility has two functions. The first is to provide a medium security residential facility for male residents under the age of 18 that encompasses appropriate custody, responsible care and relevant programs to meet the needs of its resident population. The second function is to provide a Reception Center to process newly adjudicated male juvenile offenders committed by the courts to the Department of Juvenile Justice.

Operations

The Center has three main components: The Reception Unit, the General Population, and the Special Treatment Units. The Reception Unit admits male juveniles into the Juvenile Division for multiple centers. Offenders in the General Population are involved in a diverse range of programs based upon an assessment of their individual needs. The two Special Treatment Units assist offenders with emotional disorders through provision of intensive mental health services and myriad of program services.

As part of the general program, the Center provides a comprehensive educational and vocational program including a full academic curriculum ranging from elementary through high school. Vocational classes include carpentry, computer education, plumbing, masonry and farming. The Center also provides a work program where the residents can earn wages for jobs performed in the dietary, hospital, administration and other departments. The wages earned can be used to purchase personal items, to send money home, and to meet other obligations.

Planning Program

The management of the Department of Juvenile Justice does planning for the Department as a whole. The Center has its own planning body called the Administrative Staff Team. This team was organized to implement department-wide goals as well as to develop, implement and monitor internal long range and immediate goals.

The Administrative Staff Team is composed of the Acting Warden, Assistant Wardens, each representing a different operational unit, the Business Administrator, and all area administrators. Monthly meetings are used to monitor daily operations and provide current feedback into the

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For the Two Years Ended June 30, 2006

Planning Program (cont.)

planning process. Additionally, each operational unit has a monthly meeting so department heads are aware of any new progress or anticipated problems.

One of the models used to accomplish effective planning is The American Correction Association's Accreditation Standards for Juvenile Training Schools. Each year, the Center updates its progress, goals and planning using this prescribed format both on a facility-wide level and for each operational unit.

Financial planning is accomplished through the budgetary process. Each department head reviews actual data from previous periods and combines this with current information about departmental data to develop a detailed budget. Budgetary needs are prioritized. The Accounting Information System (AIS) provides daily reports of budgeted and actual expenditures, which are viewed by the Business Administrator. Department of Juvenile Justice officials perform monthly reviews of budget to actual.

Auditor's Assessment of Center's Planning Program

The planning program developed by the Center includes the establishment of specific goals and objectives and a methodology to monitor and report on their implementation. Accordingly, we conclude that the planning program appears to be adequate for the Center's needs.

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ILLINOIS YOUTH CENTER – ST. CHARLES
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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

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 | | |
|-----------------------------------|-------------|-------------|-------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
| Administrative | 10 | 7 | 9 |
| Business office and stores | 11 | 12 | 15 |
| Clinical services | 20 | 20 | 24 |
| Recreation | 1 | 1 | 3 |
| Maintenance/Utilities | 22 | 23 | 25 |
| Laundry | 1 | 1 | 0 |
| Correctional Officers | 169 | 182 | 197 |
| Dietary | 10 | 10 | 10 |
| Medical/Psychiatric | 2 | 2 | 3 |
| Religion | 2 | 2 | 3 |
| Records | 9 | 12 | 13 |
| Farm and Grounds - Transportation | <u>0</u> | <u>1</u> | <u>1</u> |
| Total | <u>257</u> | <u>273</u> | <u>303</u> |

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.

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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

EMPLOYEE OVERTIME (cont.)

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred during fiscal year 2006 and 2005.

| | <u>2006</u> | <u>2005</u> |
|---|------------------|--------------------|
| Paid overtime hours worked during fiscal year | <u>18,903</u> | <u>40,430</u> |
| Value of overtime hours worked during fiscal year | <u>\$655,313</u> | <u>\$1,310,621</u> |
| Compensatory hours earned during fiscal year | <u>8,745</u> | <u>10,218</u> |
| Value of compensatory hours earned during fiscal year | <u>\$206,390</u> | <u>\$240,659</u> |
| Total paid overtime hours and earned compensatory hours during fiscal year | <u>27,648</u> | <u>50,648</u> |
| Total value of paid overtime hours and earned compensatory hours during fiscal year | <u>\$861,703</u> | <u>\$1,551,280</u> |

INMATE COMMISSARY OPERATION

The Center does maintain a Residents' Commissary Fund, therefore, no testing was performed at the Center.

SHARED RESOURCES (not examined)

The following staff functions were paid by the Center but performed at other agencies as follows:

| <u>Staff Function</u> | <u>Center/Agency Name</u> | <u>% Time Spent</u> |
|--------------------------------|----------------------------------|---------------------|
| Chaplain | IYC – Chicago | 10% |
| | IYC – Joliet | 10% |
| Youth Supervisor 4 | Stateville Correctional Center | 100% |
| Youth Supervisor 2 | IYC – Valley View | 10% |
| 3 Maintenance Workers | IYC – Joliet | 10% |
| Assistant Warden of Programs | Westside Adult Transition Center | 10% |
| Employee Service Administrator | DOC – Central Office | 50% |

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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SHARED RESOURCES (cont.)

The following facility's expenses were paid by the Center, but other agencies used the facility as follows:

| <u>Facility</u> | <u>Center/Agency Name</u> | <u>Estimated Expenses Paid</u> | <u>% Time Used</u> |
|--------------------|---------------------------|--------------------------------|--------------------|
| Washington Cottage | IYC – Chicago | \$20,000 | 100% |
| Washington Cottage | Grants Unit | \$20,000 | 100% |

COSTS PER YEAR PER INMATE (not examined)

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

| | <u>Fiscal Year</u> | | |
|---|---------------------|---------------------|---------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
| Rated population | <u>318</u> | <u>318</u> | <u>318</u> |
| Inmate population (as of May 31) | <u>322</u> | <u>355</u> | <u>399</u> |
| Average number of inmates | <u>330</u> | <u>362</u> | <u>409</u> |
| Expenditures from appropriations | \$21,600,687 | \$23,731,065 | \$24,329,443 |
| Less-equipment and capital improvements | <u>15,462</u> | <u>85,000</u> | <u>26,093</u> |
| Net expenditures | <u>\$21,585,225</u> | <u>\$23,646,065</u> | <u>\$24,303,350</u> |
| Net inmate cost per year | <u>\$ 65,410</u> | <u>\$ 65,321</u> | <u>\$ 59,421</u> |

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 Illinois Department of Corrections' quarterly reports to the State legislature.

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ILLINOIS YOUTH CENTER – ST. CHARLES
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

RATIO OF EMPLOYEES TO INMATES (not examined)

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

| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|---|-----------------|-----------------|-----------------|
| Average number of employees | <u>257</u> | <u>273</u> | <u>303</u> |
| Average number of correctional officers | <u>169</u> | <u>182</u> | <u>197</u> |
| Average number of inmates | <u>330</u> | <u>362</u> | <u>409</u> |
| Ratio of employees to inmates | <u>1 to 1.3</u> | <u>1 to 1.3</u> | <u>1 to 1.3</u> |
| Ratio of correctional officers to inmates | <u>1 to 2</u> | <u>1 to 2</u> | <u>1 to 2.1</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>2006</u> | <u>2005</u> | <u>2004</u> |
|------------------------------------|-------------|-------------|-------------|
| Approximate Square Foot Per Inmate | <u>69</u> | <u>63</u> | <u>56</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 | | |
|-------------------------|-------------------|-------------------|-------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
| Breakfast | 120,484 | 131,040 | 146,730 |
| Lunch | 120,484 | 131,040 | 146,730 |
| Dinner | 120,484 | 131,040 | 146,730 |
| 1:00 a.m. meal | 9,100 | 9,100 | 9,100 |
| Staff meals | 29,120 | 34,580 | 41,975 |
| Vocational School Meals | <u>1,040</u> | <u>1,820</u> | <u>4,160</u> |
| Total Meals Served | <u>400,712</u> | <u>438,620</u> | <u>495,425</u> |
| | | | |
| Food Cost | <u>\$ 377,632</u> | <u>\$ 482,547</u> | <u>\$ 561,711</u> |
| | | | |
| Cost Per Meal | <u>\$ 0.94</u> | <u>\$ 1.10</u> | <u>\$ 1.13</u> |

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2006, 2005 and 2004.

| | Fiscal Year | | |
|--------------------------------------|--------------------|--------------------|--------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
| Medical Services: | | | |
| Health Professionals | \$1,834,007 | \$1,782,486 | \$1,861,076 |
| Adler Professional School Psychology | <u>177,125</u> | <u>139,359</u> | <u>166,333</u> |
| | <u>\$2,011,132</u> | <u>\$1,921,845</u> | <u>\$2,027,409</u> |
| | | | |
| Clergy Services: | <u>\$ 101,582</u> | <u>\$ 95,479</u> | <u>\$ 133,594</u> |

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The Illinois Youth Center – St. Charles (Center) has remained constant in providing a safe and secure working and living environment for all staff and youths. The following is a list of accomplishments the Center has achieved during the period:

- Religious services are provided on a consistent basis and programming continues to expand under the supervision of the Chaplains.
- The youths work details within the facility from food preparation to maintenance and landscaping allowing the youth to participate in outside work programs and earn monies for commissary items.
- The Anti-Cruelty Society of Chicago comes to the facility twice per year for a three-day workshop. The purpose of the program is to show the youth animals are not just fighters and defenders, but they can be taught kindness and to respect to their trainers; that behavior can be shaped and bonds can be formed. Trained pit bulls are also used to show they are not always aggressive fighters. Staff is encouraged to bring in their dogs to participate in the program.
- GROW (Getting Ready for the Outside World) was a new program implemented the past year to teach youth vocational training. With help from the Extension Office and teachers, youth planted vegetables and flowers, were responsible for weeding and tending the gardens and watched what they had planted grow. Pride and a sense of accomplishment were achieved by the youth from this program. The produce was consumed by the youth at the facility as a supplement to their meals.
- The facility held youth baseball tournaments in the summer months teaching competition and teamwork. Basketball competitions were held teaching sportsmanship and discipline.
- The facility has a Substance Abuse Program that provides counseling to the youth. The facility also has a psychology contract that provides interns to counsel, develop and implement therapy programs.
- Many youth have received their GED and High School diplomas.
- The Business Office successfully moved to the new North Main Gate and was given a shared Business Administrator in October 2005. Expenditures were monitored closely and met budget expectations.