

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Center Officials | 2 |
| Management Assertion Letter | 3 |
| Compliance Report | |
| Summary | 4 |
| Accountants' Report | |
| Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes | 5 |
| Schedule of Findings | |
| Current Findings | 8 |
| Prior Findings Not Repeated | 9 |
| Supplementary Information for State Compliance Purposes | |
| Summary | 10 |
| Fiscal Schedules and Analysis | |
| Schedule of Appropriations, Expenditures and Lapsed Balances | 11 |
| Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances | 13 |
| Description of Locally Held Funds | 14 |
| Schedule of Locally Held Funds | 16 |
| Schedule of Changes in State Property (not examined) | 19 |
| Comparative Schedule of Cash Receipts and Deposits (not examined) | 20 |
| Analysis of Significant Variations in Expenditures | 21 |
| Analysis of Significant Lapse Period Spending | 25 |
| Schedule of Changes in Inventories (not examined) | 27 |
| Analysis of Operations | |
| Center Functions and Planning Program | 28 |
| Average Number of Employees | 30 |
| Employee Overtime (not examined) | 30 |
| Inmate Commissary Operation | 31 |
| Annual Cost Statistics | |
| Costs Per Year Per Inmate (not examined) | 32 |
| Ratio of Employees to Inmates (not examined) | 32 |
| Cell Square Feet Per Inmate (not examined) | 33 |
| Food Services (not examined) | 33 |
| Medical and Clergy Service Contracts (not examined) | 33 |
| Service Efforts and Accomplishments (not examined) | 34 |

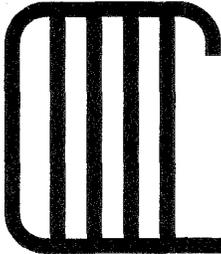
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

| | |
|---|-------------------|
| Warden (12/16/04 to Present) | Mr. Tom Weger |
| Warden (11/1/04 to 12/15/04) | Vacant |
| Warden (7/1/04 to 10/31/04) | Mr. Randy Grounds |
| Assistant Warden – Programs (1/18/05 to Present) | Mrs. Dana Tylka |
| Assistant Warden – Programs (12/16/04-1/17/05) | Vacant |
| Assistant Warden – Programs (7/1/04 to 12/15/04) | Mr. Tom Weger |
| Assistant Warden - Operations | Mr. Terry Guy |
| Business Office Administrator | Mr. John Anderson |

The Center is located at:

13423 E. 1150th Ave
Robinson, Illinois 62454



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker Jr.
Director

Robinson Correctional Center / 13423 E. 1150th Ave., / P.O. Box 1000 / Robinson, IL 62454 / Telephone: (618) 546-5659 / TDD: (800) 526-0844

October 17, 2006

Doehring, Winders & Co. LLP
Certified Public Accountants
1601 Lafayette Avenue
Mattoon, Illinois 61938

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. 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 Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the year(s) ended June 30, 2005, and June 30, 2006, the Agency has materially complied with the assertions below.

- A. The agency 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 agency 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 agency 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 agency 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 agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,


John Anderson, Business Administrator


Tom Weger, Warden

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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

There were no findings noted in our testing which are required to be included in the report.

SCHEDULE OF FINDINGS

CURRENT FINDINGS

| <u>Item No.</u> | <u>Page</u> | <u>Description</u> |
|-----------------|-------------|--------------------|
|-----------------|-------------|--------------------|

NONE

PRIOR FINDINGS NOT REPEATED

NONE

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated January 19, 2007.

DOEHRING, WINDERS & CO. LLP

*Certified Public Accountants
& Business Advisers*

1601 LAFAYETTE AVENUE
P.O. BOX 628
MATTOON, ILLINOIS 61938

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Corrections - Robinson Correctional Center's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the State of Illinois Department of Corrections - Robinson Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Robinson Correctional Center's compliance based on our examination.

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

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

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

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the 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. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

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 - Robinson Correctional Center's 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 - Robinson Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections – Robinson Correctional Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Internal Control

The management of the State of Illinois Department of Corrections – Robinson Correctional Center 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 - Robinson Correctional Center's 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. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006.

The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

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.

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 – Inmate Benefit Fund for the year ended June 30, 2006, Schedule of Locally Held Funds – Travel and Allowance Revolving Fund/Inmate Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 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.

Doehring, Winders & Co. LLP

October 17, 2006

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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
ROBINSON CORRECTIONAL CENTER
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
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Annual Cost Statistics
 - 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 – Inmate Benefit Fund for the year ended June 30, 2006, Schedule of Locally Held Funds – Travel and Allowance Revolving Fund/Inmate Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the 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
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2006

| | <u>APPROPRIATIONS NET OF TRANSFERS</u> | <u>EXPENDITURES THROUGH JUNE 30, 2006</u> | <u>LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006</u> | <u>TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006</u> | <u>BALANCES LAPSED AUGUST 31, 2006</u> |
|--|--|---|--|---|--|
| PUBLIC ACT 94-0015 | | | | | |
| <u>GENERAL REVENUE FUND - 001</u> | | | | | |
| Personal services | \$ 13,463,400 | \$ 12,733,937 | \$ 703,643 | \$ 13,437,580 | \$ 25,820 |
| Employee retirement contributions paid by employer | 170,600 | 170,078 | 500 | 170,578 | 22 |
| II Student, member and inmate compensation | 238,800 | 218,881 | 19,848 | 238,729 | 71 |
| State contributions to State Employees' Retirement System | 1,049,200 | 992,264 | 55,043 | 1,047,307 | 1,893 |
| State contributions to Social Security | 993,900 | 941,241 | 52,641 | 993,882 | 18 |
| Contractual services | 3,854,300 | 3,491,929 | 358,238 | 3,850,167 | 4,133 |
| Travel | 15,700 | 14,247 | 1,436 | 15,683 | 17 |
| Travel and allowances for committed, paroled and discharged prisoners | 6,300 | 6,078 | 134 | 6,212 | 88 |
| Commodities | 1,312,700 | 1,221,361 | 84,494 | 1,305,855 | 6,845 |
| Printing | 12,800 | 12,742 | - | 12,742 | 58 |
| Equipment | 17,800 | 14,601 | 3,125 | 17,726 | 74 |
| Telecommunications services | 22,700 | 22,674 | - | 22,674 | 26 |
| Operation of automotive equipment | 82,800 | 76,693 | 6,067 | 82,760 | 40 |
| Total - Fiscal Year 2006 | <u>\$ 21,241,000</u> | <u>\$ 19,916,726</u> | <u>\$ 1,285,169</u> | <u>\$ 21,201,895</u> | <u>\$ 39,105</u> |

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
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2005

| | <u>APPROPRIATIONS NET OF TRANSFERS</u> | <u>EXPENDITURES THROUGH JUNE 30, 2005</u> | <u>LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2005</u> | <u>TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005</u> | <u>BALANCES LAPSED AUGUST 31, 2005</u> |
|--|--|---|--|---|--|
| PUBLIC ACT 93-0842 & 93-0681 | | | | | |
| <u>GENERAL REVENUE FUND - 001</u> | | | | | |
| Personal services | \$ 13,475,600 | \$ 12,692,783 | \$ 725,613 | \$ 13,418,396 | \$ 57,204 |
| Employee retirement contributions paid by employer | 26,880 | 26,880 | - | 26,880 | - |
| Student, member and inmate compensation | 241,100 | 221,053 | 19,974 | 241,027 | 73 |
| State contributions to State Employees' Retirement System | 2,089,700 | 1,971,126 | 113,894 | 2,085,020 | 4,680 |
| State contributions to Social Security | 960,800 | 903,276 | 52,678 | 955,954 | 4,846 |
| Contractual services | 3,549,600 | 3,333,862 | 184,834 | 3,518,696 | 30,904 |
| Travel | 21,800 | 16,998 | 4,741 | 21,739 | 61 |
| Travel and allowances for committed, paroled and discharged prisoners | 11,100 | 2,798 | - | 2,798 | 8,302 |
| Commodities | 1,381,100 | 1,285,368 | 55,044 | 1,340,412 | 40,688 |
| Printing | 27,200 | 6,087 | 4,133 | 10,220 | 16,980 |
| Equipment | 14,900 | 9,900 | - | 9,900 | 5,000 |
| Telecommunications services | 34,400 | 30,798 | 3,534 | 34,332 | 68 |
| Operation of automotive equipment | 85,500 | 72,224 | 13,216 | 85,440 | 60 |
| Total - Fiscal Year 2005 | <u>\$ 21,919,680</u> | <u>\$ 20,573,153</u> | <u>\$ 1,177,661</u> | <u>\$ 21,750,814</u> | <u>\$ 168,866</u> |

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
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30, 2006, 2005, and 2004

| | 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) | \$ 21,241,000 | \$ 21,919,680 | \$ 22,510,500 |
| EXPENDITURES | | | |
| Personal services | 13,437,580 | 13,418,396 | 13,249,827 |
| Employee retirement contributions paid by employer | 170,578 | 26,880 | 681,554 |
| Student, member and inmate compensation | 238,729 | 241,027 | 245,570 |
| State contributions to State Employees' Retirement System | 1,047,307 | 2,085,020 | 1,190,262 |
| State contributions to Social Security | 993,882 | 955,954 | 978,325 |
| Contractual services | 3,850,167 | 3,518,696 | 3,157,104 |
| Travel | 15,683 | 21,739 | 22,698 |
| Travel and allowances for committed, paroled and discharged prisoners | 6,212 | 2,798 | 10,853 |
| Commodities | 1,305,855 | 1,340,412 | 1,699,231 |
| Printing | 12,742 | 10,220 | 22,257 |
| Equipment | 17,726 | 9,900 | 64,585 |
| Telecommunications services | 22,674 | 34,332 | 36,136 |
| Operation of automotive equipment | 82,760 | 85,440 | 81,894 |
| Total Expenditures | <u>21,201,895</u> | <u>21,750,814</u> | <u>21,440,296</u> |
| LAPSED BALANCES | <u>\$ 39,105</u> | <u>\$ 168,866</u> | <u>\$ 1,070,204</u> |

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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 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. Most Centers maintain four special revenue funds.

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

Inmate Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for inmates 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 Inmate Benefit Fund were transferred to the Department of Corrections - General Office.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2006

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 Inmate Trust Fund which is a depository for the inmates' money. The Inmate Trust Fund is used to account for the receipts and disbursements of the inmate's individual accounts.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the the Year ended June 30, 2006

| | Inmate Commissary Fund | Employees' Benefit Fund | Inmate Benefit Fund* |
|---------------------------------------|------------------------------|-------------------------------|----------------------------|
| <u>REVENUES</u> | | | |
| Income from Sales | \$ 1,166,839 | \$ - | \$ - |
| Interest / Investment Income | 529 | 80 | 2,559 |
| Miscellaneous | | | |
| Entry Fees | - | - | - |
| Postage | - | - | - |
| Other | - | 17,538 | 25,839 |
| Donations | - | - | - |
| Total Revenues | <u>1,167,368</u> | <u>17,618</u> | <u>28,398</u> |
| <u>EXPENDITURES</u> | | | |
| Purchases | 941,903 | - | - |
| General and Administrative | - | - | 25,026 |
| Contractual | - | - | 49,861 |
| Equipment | - | - | 6,002 |
| Postage | - | - | - |
| Cable Television | - | - | - |
| Donations | - | - | - |
| Other | 2,563 | 18,461 | - |
| Total Expenditures | <u>944,466</u> | <u>18,461</u> | <u>80,889</u> |
| Excess (Deficiency) of Revenues | | | |
| Over (Under) Expenditures | <u>222,902</u> | <u>(843)</u> | <u>(52,491)</u> |
| <u>OTHER FINANCING SOURCES</u> | | | |
| Transfers In | - | - | 89,970 |
| Transfers (Out) | <u>(222,902)</u> | <u>-</u> | <u>-</u> |
| Total Other Financing Sources | <u>(222,902)</u> | <u>-</u> | <u>89,970</u> |
| Net Change in Fund Balance | - | (843) | 37,479 |
| Fund Balance July 1, 2005 | - | 11,930 | 62,246 |
| Fund Balance June 30, 2006 | <u>\$ -</u> | <u>\$ 11,087</u> | <u>\$ 99,725</u> |

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

* The Inmate Benefit Fund activity, for the period of July 1, 2005 through June 30, 2006, was provided by the Department of Corrections - Central Office. This information has not been examined by us as it was outside the scope of this engagement.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the the Year ended June 30, 2005

| | Inmate Commissary Fund | Employees' Benefit Fund | Inmate Benefit Fund |
|--|------------------------------|-------------------------------|---------------------------|
| <u>REVENUES</u> | | | |
| Income from Sales | \$ 1,071,941 | \$ - | \$ 23,263 |
| Interest / Investment Income | 450 | 96 | 398 |
| Miscellaneous | | | |
| Entry Fees | - | - | - |
| Postage | - | - | - |
| Other | - | 16,126 | 24,935 |
| Donations | - | - | - |
| Total Revenues | <u>1,072,391</u> | <u>16,222</u> | <u>48,596</u> |
| <u>EXPENDITURES</u> | | | |
| Purchases | 851,193 | - | 25,870 |
| General and Administrative | - | - | - |
| Contractual | - | - | - |
| Equipment | - | 555 | 9,050 |
| Postage | - | - | - |
| Cable Television | - | - | - |
| Donations | - | - | - |
| Other | 5,162 | 17,776 | 86,142 |
| Total Expenditures | <u>856,355</u> | <u>18,331</u> | <u>121,062</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>216,036</u> | <u>(2,109)</u> | <u>(72,466)</u> |
| <u>OTHER FINANCING SOURCES</u> | | | |
| Transfers In | - | - | 87,110 |
| Transfers (Out) | (216,036) | - | - |
| Total Other Financing Sources | <u>(216,036)</u> | <u>-</u> | <u>87,110</u> |
| Net Change in Fund Balance | - | (2,109) | 14,644 |
| Fund Balance July 1, 2004 | (1) - | 14,039 | 47,602 |
| Fund Balance June 30, 2005 | <u>\$ -</u> | <u>\$ 11,930</u> | <u>\$ 62,246</u> |

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

(1) The Fund Balance at July 1, 2004 for the Inmate Commissary Fund does not agree to the prior examination report, because the balance reported at June 30, 2004 was on the cash basis of accounting. The balance at July 1, 2004 has been changed to the accrual basis of accounting.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For The Years Ended June 30, 2005 and 2006

| | <u>2006</u> | | <u>2005</u> | |
|---|--------------------------------------|-------------------------|--------------------------------------|-------------------------|
| | Travel and Allowance Rev. Fund | Inmate Trust Fund | Travel and Allowance Rev. Fund | Inmate Trust Fund |
| Balance - July 1 | \$ 219 | \$ 30,006 | \$ 7,935 | \$ 59,106 |
| Receipts | | | | |
| Investment Income | - | 809 | - | 696 |
| Inmate Account Receipts | - | 1,387,025 | - | 1,234,267 |
| Appropriations from General Revenue Fund | - | - | 3,363 | - |
| TOTAL RECEIPTS | <u>-</u> | <u>1,387,834</u> | <u>3,363</u> | <u>1,234,963</u> |
| Disbursements | | | | |
| Inmate Account Disbursements | - | 1,364,248 | - | 1,263,367 |
| Disbursements for released inmates | 219 | - | 11,079 | - |
| TOTAL DISBURSEMENTS | <u>219</u> | <u>1,364,248</u> | <u>11,079</u> | <u>1,263,367</u> |
| Fund Transfers | | | | |
| Fund Transfers In | - | - | - | - |
| Fund Transfers (Out) | - | (809) | - | (696) |
| TOTAL TRANSFERS | <u>-</u> | <u>(809)</u> | <u>-</u> | <u>(696)</u> |
| Balance - June 30 | <u>\$ -</u> | <u>\$ 52,783</u> | <u>\$ 219</u> | <u>\$ 30,006</u> |

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)
For The Years Ended June 30, 2006 and 2005

| | 2006 | | | | | 2005 | | | | |
|-----------------------------|--------------|---------------|--------------|-------------------|---------------|--------------|---------------|--------------|-------------------|---------------|
| | Land | Buildings | Equipment | Land Improvements | Total | Land | Buildings | Equipment | Land Improvements | Total |
| Balance, beginning | \$ 5,058,159 | \$ 18,907,890 | \$ 2,385,383 | \$ - | \$ 26,351,432 | \$ 5,058,159 | \$ 18,911,460 | \$ 2,328,763 | \$ - | \$ 26,298,382 |
| Additions: | | | | | | | | | | |
| Purchases | - | - | 21,771 | - | 21,771 | - | - | 51,682 | - | 51,682 |
| Transfers-in: | | | | | | | | | | |
| Intra-agency | - | - | 339,321 | - | 339,321 | - | - | 25,451 | - | 25,451 |
| Inter-agency | - | - | - | - | - | - | - | - | - | - |
| Capital Development Board | - | - | - | - | - | - | - | - | - | - |
| Employees' Commissary Fund | - | - | - | - | - | - | - | - | - | - |
| Employees' Benefit Fund | - | - | - | - | - | - | - | 1,834 | - | 1,834 |
| Inmate Commissary Fund | - | - | - | - | - | - | - | - | - | - |
| Inmate Benefit Fund | - | - | 10,721 | - | 10,721 | - | - | 5,404 | - | 5,404 |
| Donations | - | - | - | - | - | - | - | 1,016 | - | 1,016 |
| Grants | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Additions | - | - | 371,813 | - | 371,813 | - | - | 85,387 | - | 85,387 |
| Deductions: | | | | | | | | | | |
| Transfers-out: | | | | | | | | | | |
| Intra-agency | - | - | 413,010 | - | 413,010 | - | - | 2,475 | - | 2,475 |
| Inter-agency | - | - | - | - | - | - | - | - | - | - |
| Scrap property | - | - | 14,105 | - | 14,105 | - | 3,570 | 26,292 | - | 29,862 |
| Surplus property | - | - | - | - | - | - | - | - | - | - |
| Condemned and lost property | - | - | - | - | - | - | - | - | - | - |
| Adjustment | - | - | - | - | - | - | - | - | - | - |
| Total Deductions | - | - | 427,115 | - | 427,115 | - | 3,570 | 28,767 | - | 32,337 |
| Balance, ending | \$ 5,058,159 | \$ 18,907,890 | \$ 2,330,081 | \$ - | \$ 26,296,130 | \$ 5,058,159 | \$ 18,907,890 | \$ 2,385,383 | \$ - | \$ 26,351,432 |

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
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005, AND 2004

| | FISCAL YEAR | | |
|--|------------------|------------------|------------------|
| | 2006 | 2005 | 2004 |
| <u>RECEIPTS</u> | | | |
| Jury Duty | \$ 115 | \$ 253 | \$ 225 |
| Inmate Restitution | 11,862 | 24,892 | 23,832 |
| Dormant Inmate Accounts | - | - | - |
| Funeral Furlough | - | - | - |
| Staff Witness Fees | - | - | - |
| Contraband Cash | - | - | - |
| Copying Fees | - | - | - |
| Miscellaneous | 70 | 429 | 648 |
| TOTAL RECEIPTS | <u>\$ 12,047</u> | <u>\$ 25,574</u> | <u>\$ 24,705</u> |
| <u>REMITTANCES</u> | | | |
| General Revenue Fund - 001 | \$ 185 | \$ 682 | \$ 873 |
| Department of Corrections Reimbursement Fund - 523 | 11,862 | 24,892 | 23,832 |
| TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER | <u>\$ 12,047</u> | <u>\$ 25,574</u> | <u>\$ 24,705</u> |
| <u>DEPOSITS</u> | | | |
| Receipts recorded by Center | \$ 185 | \$ 682 | \$ 873 |
| Add: Deposits in transit - Beginning of year | 1 | - | - |
| Deduct: Deposits in transit - End of year | - | (1) | - |
| DEPOSITS RECORDED BY THE STATE COMPTROLLER | <u>\$ 186</u> | <u>\$ 681</u> | <u>\$ 873</u> |

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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:

| EXPENDITURE ITEM | FISCAL YEAR ENDED JUNE 30 | | INCREASE (DECREASE) | |
|---|------------------------------|--------------|------------------------|-------|
| | 2006 | 2005 | AMOUNT | % |
| Employee retirement contributions paid by employer | \$ 170,578 | \$ 26,880 | \$ 143,698 | 535% |
| State contributions to State Employee's Retirement System | \$ 1,047,307 | \$ 2,085,020 | \$ (1,037,713) | (50%) |
| Travel | \$ 15,683 | \$ 21,739 | \$ (6,056) | (28%) |
| Printing | \$ 12,742 | \$ 10,220 | \$ 2,522 | 25% |
| Equipment | \$ 17,726 | \$ 9,900 | \$ 7,826 | 79% |
| Travel and Allowance for Committed, Paroled, etc... | \$ 6,212 | \$ 2,798 | \$ 3,414 | 122% |
| Telecom munications services | \$ 22,674 | \$ 34,332 | \$ (11,658) | (34%) |

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

Employee retirement contributions paid by employer

Fiscal year 2006 expenditures increased significantly due to a regulatory change initiated late in the preceding fiscal year; for most of fiscal year 2005, retirement contributions paid by the State were paid from Personal Services appropriations. Retirement contributions paid by the State resumed during fiscal year 2006.

State contributions to State Employee's Retirement System

The decrease in state contributions to state employees' retirement system expenditures was due to the overall State employee retirement rate which decreased.

Travel

Due to budget constraints in fiscal year 2006, travel appropriations were reduced. The facility reduced expenditures by coordinated training on site to reduce overtime and travel expenditures.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006 (Continued)

Printing

Printing expenditures were increased in fiscal year 2006, because the facility was switching over to newly revised Department of Correction forms which had to be printed.

Equipment

Due to budget constraints in fiscal year 2005, only limited purchases were allowed for equipment expenditures.

Travel and Allowance of Committed, Paroled, and Discharged Prisoners

Travel and Allowance of Committed, Paroled, and Discharged Prisoners expenditures varies based on the number of prisoners leaving the facility, and the number was increased in fiscal year 2006.

Telecommunications services

Telecom expenditures decreased in an amount similar to that of the appropriations that were given to the Center. The Center was only able to pay for 9 months of service with the reduced appropriation amount.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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:

| EXPENDITURE ITEM | FISCAL YEAR ENDED JUNE 30 | | INCREASE (DECREASE) | |
|---|------------------------------|--------------|------------------------|-------|
| | 2005 | 2004 | AMOUNT | % |
| Employee retirement contributions paid by employer | \$ 26,880 | \$ 681,554 | \$ (654,674) | (96%) |
| State contributions to State Employee's Retirement System | \$ 2,085,020 | \$ 1,190,262 | \$ 894,758 | 75% |
| Commodities | \$ 1,340,412 | \$ 1,699,231 | \$ (358,819) | (21%) |
| Printing | \$ 10,220 | \$ 22,257 | \$ (12,037) | (54%) |
| Equipment | \$ 9,900 | \$ 64,585 | \$ (54,685) | (85%) |
| Travel and Allowance for Committed, Paroled, etc... | \$ 2,798 | \$ 10,853 | \$ (8,055) | (74%) |

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

Employee retirement contributions paid by employer

Fiscal year 2005 expenditures decreased significantly due to a regulatory change whereby all State paid retirement contributions were paid from Personal Services appropriations beginning with the second payroll of the fiscal year.

State contributions to State Employee's Retirement System

State contributions to state employees' retirement systems expenditures increased in fiscal year 2005 due to the State discontinuing payments into the State Employees' Retirement in fiscal year 2004 as a result of Public Act 93-0665 (Act), which became effective in March 2004. The Act suspended contribution payments from March through June of fiscal year 2004. However, contributions resumed in fiscal year 2005. In addition, the overall State employee retirement rate increased from 13.4% in fiscal year 2004 to 16.1% in fiscal year 2005.

Commodities

Due to budget constraints in fiscal year 2005, commodity appropriations and spending was decreased.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2005 (Continued)

Printing

Due to budget constraints in fiscal year 2005, appropriations and spending was decreased for printing expenditures .

Equipment

Due to budget constraints in fiscal year 2005, only limited purchases were allowed for equipment expenditures.

Travel and Allowance of Committed, Paroled, and Discharged Prisoners

Travel and Allowance of Committed, Paroled, and Discharged Prisoners expenditures varies based on the number of prisoners leaving the facility, and the number was decreased in fiscal year 2005.

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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 2 appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

| Fiscal Year Ended June 30, 2005 | | | |
|---------------------------------|---------------------------|----------------------------------|-------------------|
| <u>EXPENDITURE ITEM</u> | <u>TOTAL EXPENDITURES</u> | <u>LAPSE PERIOD EXPENDITURES</u> | <u>PERCENTAGE</u> |
| Travel | \$21,739 | \$4,741 | 21.8% |
| Printing | \$10,220 | \$4,133 | 40.4% |

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

Travel

The Center received and paid invoices for employee travel that were incurred during the fiscal year, but not paid until the lapse period.

Printing

The Center received and paid invoices for printing that were incurred during the fiscal year, but not paid until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
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 | | | | |
| In-House Repair & Maint | \$ 22,530 | \$ 81,026 | \$ 82,174 | \$ 21,382 |
| Printing | 12,188 | 15,451 | 16,758 | 10,881 |
| Office Supplies | 7,844 | 20,811 | 21,885 | 6,770 |
| Mechanical Supplies | 3,361 | 9,320 | 9,758 | 2,923 |
| Medical Supplies | 1,554 | 11,455 | 3,134 | 9,875 |
| Food | 90,312 | 977,052 | 973,506 | 93,858 |
| Officer Clothing | 2,066 | 15,492 | 16,275 | 1,283 |
| Resident Clothing | 17,901 | 98,360 | 91,639 | 24,622 |
| Cleaning Supplies | 21,287 | 165,521 | 161,054 | 25,754 |
| Office Equipment | 1,028 | 4,542 | 4,799 | 771 |
| Small Tools | 281 | 1,828 | 1,936 | 173 |
| Household Equipment | 11,602 | 20,058 | 22,745 | 8,915 |
| Equipment NEC | 14 | 2,112 | 2,071 | 55 |
| Commodities NEC | 1,271 | 19,017 | 18,510 | 1,778 |
| Postage | 13,313 | - | - | 13,313 |
| Surplus | - | - | - | - |
| | <u>\$ 206,552</u> | <u>\$ 1,442,045</u> | <u>\$ 1,426,244</u> | <u>\$ 222,353</u> |
| LOCAL FUNDS | | | | |
| Inmate Commissary Fund | \$ 20,954 | \$ 896,408 | \$ 899,179 | \$ 18,183 |
| | <u>\$ 20,954</u> | <u>\$ 896,408</u> | <u>\$ 899,179</u> | <u>\$ 18,183</u> |
| | Balance July 1, 2004 | Additions | Deletions | Balance June 30, 2005 |
| GENERAL REVENUE FUND | | | | |
| General Stores | \$ 178,740 | \$ 1,169,957 | \$ 1,234,221 | \$ 114,476 |
| Mechanical Stores | 27,577 | 147,998 | 148,989 | 26,586 |
| Resident Clothing | 47,074 | 129,419 | 148,161 | 28,332 |
| Officers' Clothing | 2,849 | 14,060 | 14,706 | 2,203 |
| Office Supplies | 35,598 | 34,072 | 48,028 | 21,642 |
| Postage | 20,236 | 15,625 | 22,548 | 13,313 |
| Surplus Inventory | 447 | - | 447 | - |
| | <u>\$ 312,521</u> | <u>\$ 1,511,131</u> | <u>\$ 1,617,100</u> | <u>\$ 206,552</u> |
| LOCAL FUNDS | | | | |
| Inmate Commissary Fund | \$ 26,870 | \$ 847,182 | \$ 853,098 | \$ 20,954 |
| | <u>\$ 26,870</u> | <u>\$ 847,182</u> | <u>\$ 853,098</u> | <u>\$ 20,954</u> |

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM

CENTER'S FUNCTION

ROBINSON CORRECTIONAL CENTER'S MISSION STATEMENT

The mission of the Robinson Correctional Center is to protect the public from the criminal offenders through a system of incarceration and supervision which securely segregates offenders from society and assures offenders of their constitutional rights. As a minimum security institution that features academic and vocational training, as well as a therapeutic substance abuse program, Robinson Correctional Center strives to enhance the above and other quality programs in an attempt to ensure successful reentry of its offenders into society.

CENTER LOCATION

Robinson Correctional Center is an adult male, American Disability Act Level 5, Minimum Security Facility, located in Southeastern Illinois, just one mile northeast of the City of Robinson in Crawford County. The facility is approximately 6.5 miles from the Indiana border and 230 miles south of Chicago. Robinson Correctional Center opened in January of 1991, with a design capacity of 600 inmates. Currently, the facility houses an average daily population of 1,200 inmates.

The facility is composed of 23 buildings, which provide over 200,000 square feet of serviceable space. This includes 6 housing units, each containing 10 dormitory rooms with 20 beds per room, and an administrative building containing the executive, personnel, business and records office, a control center, armory and main gate. Also within the compound are an Academic/Vocation building, a multi-purpose building with a gym and nondenominational chapel, a medical unit, segregation unit, a food service building and a building housing identification, personal property, commissary and laundry. Outside the perimeter fence sits a maintenance building, storehouse and a training facility which includes a firing range. The entire complex occupies approximately 100 acres.

CENTER PURPOSE

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CENTERS FUNCTION AND PLANNING PROGRAM - CONTINUED

PLANNING PROGRAM

Robinson Correctional Center has developed a formal management system to address the Department of Corrections and various other standards. Formal written long and short-term goals have been established with respect to its functions and programs. On an annual basis, key personnel are responsible for the implementation of these goals, meeting to update the plan, assessing the program for the attainment of goals and objectives previously established, and to determine if plans are being implemented in accordance with the time schedule set forth. Additionally, the goals and objectives of the administrative staff and the department heads formulated to comply with the Center's functions and planning program are reviewed and revised on a quarterly basis.

AUDITORS' ASSESSMENT OF PLANNING PROGRAM

The Center has established formal written long and short-term goals with respect to its functions and programs. The Center's system ensures that plans adopted are geared to authorizing legislation and the needs of the citizens of Illinois. Center officials feel that their goals and objectives are maintained, are consistent with those of other facilities providing similar services and that considerable progress has been made implementing programs pursuant to plans. We believe the planning program is adequate to meet the needs of the Center.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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 | | |
|----------------------------------|-------------|------------|------------|
| | 2006 | 2005 | 2004 |
| Administrative | 7 | 6 | 7 |
| Business office and stores | 12 | 13 | 17 |
| Clinical services | 13 | 13 | 12 |
| Recreation | 1 | 1 | 2 |
| Maintenance | 7 | 7 | 7 |
| Laundry | 1 | 1 | 0 |
| Correctional Officers | 192 | 197 | 204 |
| Dietary | 15 | 15 | 13 |
| Medical | 1 | 1 | 1 |
| Religion | 0 | 0 | 1 |
| Records/Bureau of Identification | 8 | 8 | 8 |
| Secretary/Clerical Misc. | 1 | 1 | 1 |
| 523/ Supply Supervisor | 3 | 3 | 0 |
| Total | <u>261</u> | <u>266</u> | <u>273</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.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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>FISCAL YEAR</u> | |
|---|--------------------|-------------------|
| | <u>2006</u> | <u>2005</u> |
| Paid overtime hours worked during fiscal year | <u>5,801</u> | <u>6,225</u> |
| Value of overtime hours worked during fiscal year | <u>\$ 215,710</u> | <u>\$ 214,788</u> |
| Compensatory hours earned during fiscal year | <u>13,220</u> | <u>13,806</u> |
| Value of compensatory hours earned during fiscal year | <u>\$ 331,891</u> | <u>\$ 324,919</u> |
| Total paid overtime hours and earned compensatory hours during fiscal year | <u>19,021</u> | <u>20,031</u> |
| Total value of paid overtime hours and earned compensatory hours during fiscal year | <u>\$ 547,601</u> | <u>\$ 539,707</u> |

INMATE COMMISSARY OPERATION

The Center operates a commissary for the benefit of the inmates. The commissary purchases goods from outside vendors and then retails the items to the inmates. The commissary purchases goods at wholesale prices where possible. Effective January 1, 2004 the Unified Code of Corrections, 730 ILCS 5/3-7-2a, was amended to change the mark-up of cost on the goods purchased for resale in the commissary. Effective January 1, 2004 the selling price for all goods shall be sufficient to cover the cost of the goods and an additional charge of up to 35% for tobacco products and up to 25% for non-tobacco products.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

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:

| | FISCAL YEAR | | |
|---|----------------------|----------------------|----------------------|
| | 2006 | 2005 | 2004 |
| Rated population | 600 | 600 | 600 |
| Inmate population (as of May 31) | 1,205 | 1,183 | 1,194 |
| Average number of inmates | 1,200 | 1,200 | 1,200 |
| Expenditures from appropriations | \$ 21,201,895 | \$ 21,750,814 | \$ 21,440,298 |
| Less-equipment and capital improvements | 17,726 | 9,900 | 64,586 |
| Net Expenditures | <u>\$ 21,184,169</u> | <u>\$ 21,740,914</u> | <u>\$ 21,375,712</u> |
| Net inmate cost per year | \$ 17,654 | \$ 18,117 | \$ 17,813 |

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.

RATIO OF EMPLOYEES TO INMATES (not examined)

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

| | 2006 | 2005 | 2004 |
|---|----------|----------|----------|
| Average number of employees | 261 | 266 | 273 |
| Average number of correctional officers | 192 | 197 | 201 |
| Average number of inmates | 1,200 | 1,200 | 1,200 |
| Ratio of employees to inmates | 1 to 4.6 | 1 to 4.5 | 1 to 4.4 |
| Ratio of correctional officers to inmates | 1 to 6.3 | 1 to 6.1 | 1 to 6.0 |

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

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 | 29 | 29 | 29 |

FOOD SERVICES (not examined)

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

| | <u>FISCAL YEAR</u> | | |
|-------------------------|--------------------|---------------------|---------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
| Breakfast | 180,496 | 172,937 | 194,276 |
| Lunch | 356,311 | 353,495 | 333,127 |
| Dinner | 362,137 | 365,123 | 361,876 |
| 1:00 a.m. meal | 20,719 | 19,943 | 15,250 |
| Staff meals | 50,400 | 49,200 | 48,480 |
| Vocational School Meals | 853 | 4,042 | 4,460 |
| Total Meals Served | <u>970,916</u> | <u>964,740</u> | <u>957,469</u> |
| Food Cost | <u>\$ 969,135</u> | <u>\$ 1,084,077</u> | <u>\$ 1,218,706</u> |
| Cost Per Meal | <u>\$ 1.00</u> | <u>\$ 1.12</u> | <u>\$ 1.27</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.

| | <u>FISCAL YEAR</u> | | |
|-------------------|---------------------|--------------------|--------------------|
| | <u>2006</u> | <u>2005</u> | <u>2004</u> |
| Medical Services: | <u>\$ 2,853,449</u> | <u>\$2,513,238</u> | <u>\$2,040,641</u> |
| Clergy Services: | <u>\$ 0</u> | <u>\$ 646</u> | <u>\$ 2,238</u> |

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

HIGHLIGHTS:

The main focus of Robinson Correctional Center is to uphold the mission statement of the Department of Corrections to protect the public from criminal offenders through a system of incarceration and supervision which securely segregates offenders from society, assures offenders of their constitutional rights and maintains programs to enhance the success of offenders' reentry into society. Although the end of this examination period showed a reduction in our staffing by approximately 6%, the levels of security and inmate programs remained high.

Special projects during this examination period included the refining and enforcement of a new Inmate Dress Code, the implementation of the Amber Alert System, and the statewide revamping of the Prestart program into a one-week program. Also, air conditioning units were upgraded in two housing units and were installed in the Vocational Horticultural classroom.

PROGRAMS:

The Clinical Services Department at Robinson Correctional Center provides programming in Parenting, Domestic Violence Education, Substance Abuse Education, and the Treatment Readiness program, which prepares inmates for transfer to the substance abuse program at Southwestern Illinois Correctional Center. TASC, our contractual substance abuse provider, employs four full time counselors to oversee our Treatment Readiness Program. Leisure Time Activities Specialists provide Anger Management classes for the inmate population.

The Chaplaincy Department has received over \$50,000 during this examination period in donations in the form of Bibles, religious books, audiocassette tapes and greeting cards for distribution to the inmate population. Over 300 inmates participate in a variety of weekly religious programming designed for the different faiths represented at Robinson Correctional Center.

The Educational Department has an average monthly enrollment of 189 students for ABE, GED, Special Education and Cooperative Work Training. One hundred and eight inmates completed the ABE program and 41 men graduated with their GED during this examination period. Also during this time frame, the Adult Learning Partners program trained and certified 18 inmates to act as new volunteer tutors. These tutors have provided 353 inmates over 7,971 hours of tutoring. During this examination period, the General Library completed the input of data for the Auto-Librarian System. Nearly 11,479 inmates used the general library, checking out over 6,260 books and 1,873 used the law library.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) – continued

PROGRAMS: - continued

Lincoln Trail College provides vocational classes for an average of 90 students per month, plus offers instruction for a two-year college academic program that provides enrollment for approximately 190 students per month in the evenings and on weekends. During this examination period, Lincoln Trail College conferred 76 Associate degrees and 129 vocational certificates through the five vocational programs, with an overall completion rate of 57 percent. It is hoped that recidivism can be reduced by providing inmates with necessary educational and vocational tools to re-enter society.

SECURITY INITIATIVES:

Security initiatives during this examination period include a joint Intel and Tactical Unit exercise with Lawrence Correctional Center, Danville Correctional Center, and Graham Correctional Center. Robinson Correctional Center also coordinates with Lawrence Correctional Center to provide staffing and vehicles for transportation of Lawrence's weekly inmate transfers. Additionally, the Training Offices at Lawrence Correctional Center and Robinson Correctional Center coordinate training schedules to enable Lawrence's security staff to re-qualify for firearms at Robinson Correctional Center's firing range. This combination of staffing and resources provides a reduction in costs for the State while maintaining a high level of security.

FISCAL RESPONSIBILITIES:

Robinson Correctional Center's Business Office has closely monitored policies and procedures and instituted cost-saving measures to remain within budgetary guidelines. Overtime and compensatory time were monitored on a continuing basis. Expenditures for Contractual and Commodity purchases were scrutinized, and current inventory levels were re-evaluated and reduced. Surplus items from the Federal Government and other facilities were used, when available, to stay within the facility's budget. The initiation of a statewide menu for the Dietary Department has ensured consistency and unified product purchases. Additional savings were achieved with the introduction of soy-based products.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ROBINSON CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) – continued

INDICATOR REPORTS:

Indicator report comparisons reflect statistically significant increases/decreases in the following key result areas:

- a) Inmate grievances were kept at a low average of 25 per month.
- b) The number of Prestart graduates has remained consistent. 839 inmates graduated from Prestart during this examination period.
- c) Drug testing was completed on 780 inmates during this examination period. No positive test results were received.
- d) The Health Care Unit saw an average of 1,928 inmates per month on sick call.

NEW TECHNOLOGY:

The examination period has brought an improvement in the inmate disciplinary tracking technology. The new system is user friendly and has resulted in increased efficiency for the Adjustment Committee. The utilization of computerized training afforded a fast and effective method of providing Ethics training for all staff.