

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

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

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	7
Schedule of Findings	
Current Findings	11
Prior Findings Not Repeated	25
Supplementary Information for State Compliance Purposes	
Summary	26
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	27
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	29
Description of Locally Held Funds	30
Schedule of Locally Held Funds	32
Schedule of Changes in State Property	35
Comparative Schedule of Cash Receipts and Deposits (not examined)	36
Analysis of Significant Variations in Expenditures	37
Analysis of Significant Lapse Period Spending	41
Analysis of Operations	
Center Functions and Planning Program	43
Average Number of Employees	46
Employee Overtime (not examined)	47
Inmate Commissary Operation	48
Shared Resources (not examined)	48
Annual Cost Statistics	49
Center Inmate Statistics (not examined)	49
Center Employee Statistics (not examined)	50
Cell Square Feet Per Inmate (not examined)	50
Food Services (not examined)	51
Medical and Clergy Service Contracts (not examined)	51
Service Efforts and Accomplishments (not examined)	52

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

CENTER OFFICIALS

Acting Warden (3/1/09 to present)	Mr. Frank Shaw
Warden (11/1/06 to 2/28/09)	Mr. Terry L. McCann
Warden (3/16/05 to 10/31/06)	Ms. Deirdre Battaglia
Acting Assistant Warden – Programs (1/16/08 to present)	Mr. Mark Hosey
Acting Assistant Warden – Programs (10/16/06 to 1/15/08)	Ms. Venita Wright
Assistant Warden – Programs (11/16/04 to 10/15/06)	Mr. Jimmy Dominguez
Assistant Warden – Operations (10/15/07 to present)	Mr. Marvin Reed Jr.
Assistant Warden – Operations (10/16/06 to 10/14/07)	Mr. Jimmy Dominguez
Assistant Warden – Operations (6/1/06 to 10/15/06)	Vacant
Business Office Administrator	Mr. Kenneth E. Harris

The Center is located at:

Route 53
P.O. Box 112
Joliet, IL 60434



Illinois
Department of
Corrections

Pat Quinn
Governor

Roger E. Walker Jr.
Director

Stateville Correctional Center / Rt. 53 / P.O. Box 112 / Joliet, IL 60434 / Telephone: (815) 727-3607 / TDD: (800) 526-0844

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 E. Ash
Springfield, IL 62703-3154

March 30, 2009

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 Center. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two years ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2007, the Center has materially complied with the assertions below.

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

Yours very truly,

Stateville Correctional Center

Mr. Frank Shaw, Warden

Kenneth E. Harris, Business Administrator

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	7	9
Repeated findings	5	2
Prior recommendations implemented or not repeated	4	0

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
08-1	11	Inadequate control over commodities	Material Weakness and Material Noncompliance
08-2	14	Inadequate control over equipment and related records	Significant Deficiency and Noncompliance

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

FINDINGS (STATE COMPLIANCE) - Continued

08-3	17	Inadequate segregation of duties	Significant Deficiency and Noncompliance
08-4	18	Inadequate staffing	Significant Deficiency and Noncompliance
08-5	20	Inadequate employee training	Significant Deficiency and Noncompliance
08-6	21	Inadequate controls over locally held funds	Significant Deficiency and Noncompliance
08-7	23	Expenditure processing weaknesses	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	25	Employee loans not repaid timely
B	25	Inadequate control over inmate commissary disbursements
C	25	Inadequate monitoring over personnel
D	25	Untimely deposit of receipts

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Department and Center personnel at an exit conference on March 19, 2009. Attending were:

Department of Corrections
Mary Ann Bohlen, Audit Liaison

Stateville Correctional Center
Frank Shaw, Warden
Kenneth Harris, Business Administrator

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

Office of the Auditor General
Thomas Kizziah, Audit Manager
Jose G. Roa, Audit Supervisor

Responses to the recommendations were provided by Mary Ann Bohlen per correspondence dated March 30, 2009.

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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 - Stateville Correctional Center's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2008. The management of the State of Illinois Department of Corrections - Stateville Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Stateville Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections - Stateville 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 - Stateville 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 - Stateville Correctional Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Corrections - Stateville 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 - Stateville Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections - Stateville Correctional Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

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

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the State of Illinois Department of Correction's General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Corrections – General Office compliance report.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Corrections - Stateville Correctional Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Corrections - Stateville Correctional Center's compliance with specified requirements.

As described in finding 08-1 in the accompanying schedule of State Findings, the State of Illinois Department of Corrections – Stateville Correctional Center did not materially comply with requirements regarding the accounting and recordkeeping of commodities held by the State of Illinois Department of Corrections – Stateville Correctional Center. More specifically, the Center did not comply with the Department of Corrections, Administrative Directive 02.82.114A-J, which requires the Center to make necessary adjustments for any discrepancies between physical counts and perpetual records and the Department of Corrections, Administrative Directive 02.95.105, which requires the Center to properly identify records for ready access, storage, and safeguarding at the facility. The Center inappropriately maintained an overstock of inventory as defined by the Illinois Procurement Code (30 ILCS 500/50-55). Furthermore, the Center did not comply with the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), which requires each State agency to establish and maintain an effective system of internal fiscal and administrative controls, which would include controls over commodity transactions, inventory, accounting, reporting, and software systems. Compliance with such requirements is necessary, in our opinion, for the State of Illinois

Department of Corrections – Stateville Correctional Center to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois Department of Corrections - Stateville Correctional Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as Finding Code No. 08-2, 08-3, 08-4, 08-5, 08-6, and 08-7.

Internal Control

The management of the State of Illinois Department of Corrections - Stateville Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections - Stateville Correctional Center's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Corrections - Stateville Correctional Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Corrections - Stateville Correctional Center's internal control over compliance.

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as Finding Code No. 08-1, 08-2, 08-3, 08-4, 08-5, 08-6, and 08-7 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in

the first paragraph of this report will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings, we consider Finding Code No. 08-1 to be material weaknesses.

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

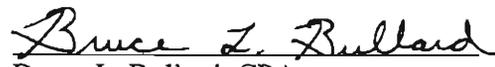
The State of Illinois Department of Corrections – Stateville Correctional Center's response to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Corrections – Stateville Correctional Center's responses and, accordingly, we express no opinion on it.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Cash Basis, Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

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


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

March 30, 2009

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

Current Findings

08-1. **FINDING** (Inadequate control over commodities)

The Stateville Correctional Center (Center) did not exercise adequate control over its commodities inventory. As a result of the Center's inadequate recordkeeping and the weaknesses noted in the Center's internal controls over commodities inventory, we were unable to report on the commodities inventory balances at June 30, 2007 and June 30, 2008 in the Center's limited scope compliance examination report. Center management stated the commodities inventory balances at June 30, 2007 and June 30, 2008 were \$1,427,030 and \$1,490,430, respectively.

We noted the following exceptions and weaknesses during our testing of the Center's commodity inventory records:

- On the date of physical inventory we noted 54 of 75 (72%) tested commodity counts did not agree to the Center's perpetual records. The overall net error was a \$90,349 overstatement of inventory. After reviewing the final inventory we noted 11 of the 54 (20%) original test count discrepancies were not adjusted in the Center's inventory system. The overall net error was a \$25,137 understatement of final inventory.
- The Center maintained a stock of commodity inventory items in excess of a historically computed 12-month supply. We noted 11 of 25 (44%) items for which the supply was greater than 12 months. The total dollar amount of the overstocked inventory was \$367,856.
- The Center did not properly utilize pre-numbered requisition and receiving reports to control year-end cutoff. This resulted in the numerical order not following date order.
- Center could not provide the following items for auditor review:
 - Item Status Report as of 6/30/07 for Commodity Inventory that reported yearly activity.
 - Inventory Reconciliations for General Revenue and Commissary for June 30, 2007 and 2008.
 - Twenty-four of 24 (100%) monthly The Inventory Management System (TIMS) Posting Report Reconciliations.
 - Five of 5 (100%) of the last five requisitions from FY08.

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

Current Findings – Continued

- Two of 8 (25%) TIMS Transaction Registry by Category Reports for the first five requisition and receiving reports of FY09.
- Five of 5 (100%) TIMS Issue Reports for the first five requisition reports of FY09.
- Five of 5 (100%) TIMS Receiving Reports for the first five receiving reports of FY09.
- Two copies of DC7163 reports for commodity receipts, and two copies of DC1764 reports for commodity issues.
- Average unit costs were not calculated correctly for seven of 15 (47%) commodity items selected for testing, which resulted in a net overstatement of inventory of \$22,615.
- Nine of 25 (36%) commodity transactions tested were recorded incorrectly in TIMS inventory records. In addition, one commodity transaction valued at \$39 was recorded in TIMS but the item was not listed on the related invoice.
- Seven of 20 (35%) receiving reports and three of 15 (20%) requisition reports were missing the required signature approval and/or date. For four of 15 (27%) requisition reports tested, six items were issued according to the requisition reports but were not recorded in TIMS. Two of the six items were not able to be recorded in TIMS because the TIMS inventory balance was zero, and four of the six items were not able to be recorded in TIMS because no product numbers existed in TIMS for the inventory items. In addition, one of 20 (5%) receiving reports tested contained five instances in which receiving report descriptions did not match TIMS inventory descriptions.

The Department of Corrections, Administrative Directive 02.82.114A-J requires the Center to make necessary adjustments for any discrepancies between physical counts and perpetual records. The Department of Corrections, Administrative Directive 02.95.105 requires records to be properly identified for ready access and shall be stored and safeguarded at the facility.

The Illinois Procurement Code (30 ILCS 500/50-55) requires a State agency to inventory and stock no more than a 12-month need of equipment, supplies, commodities, articles, and other items, except as otherwise noted by the State agency's regulations. In addition, the State agency should periodically review its inventory to ensure compliance with this Section.

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

Current Findings – Continued

The Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires each State agency to establish and maintain an effective system of internal fiscal and administrative controls, which would include controls over receiving and shipping reports, commodity transactions, inventory reporting, and software systems. The proper organization of areas where commodities are stored is essential to maintaining accurate perpetual inventory records.

Center management stated that deficiencies were caused by staff shortages, misfiling of documents, and input errors. In addition, the Center was in the process of changing inventory management system from the Automated Inventory Management System (AIMS) to The Inventory Management System (TIMS).

Accurate inventory quantity information is crucial in determining re-order or overstocking points. Failure to account for commodities inventories accurately and in a timely manner increases the risk that a loss due to theft or unauthorized use may occur and would not be detected in the normal course of employees carrying out their assigned duties. Failure to adequately monitor inventory on hand and usage levels may lead to the inefficient use of State funds. The failure to maintain adequate supporting documentation could lead to inaccurate accounting records. (Finding Code No. 08-1, 06-1)

RECOMMENDATION

We recommend the Center apply proper year-end inventory procedures to reflect actual quantities on hand at the end of the fiscal year. Further, the Center should devote adequate resources to ensure that commodity records are maintained and updated timely and to ensure that commodities are stored in an organized manner to help easily identify amounts on hand in excess of a 12-month supply. Additionally, supporting documentation should be maintained to support the expenditures made for the Center's commodity inventory.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to ensure compliance with Departmental policies and statutes on inventory.

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

Current Findings – Continued

08-2. **FINDING** (Inadequate control over equipment and related records)

The Stateville Correctional Center (Center) did not maintain adequate control over equipment and related records.

During our testing, we noted the following:

- Nine of 50 (18%) property items tested, totaling \$13,180, could not be located. In addition, seven of 50 (14%) property items, totaling \$74,672, were located but at a different location than was recorded on the property records. The Department of Corrections, Administrative Directives (No. 02.70) requires the Property Control Officer to secure and control all property items and maintain all required records within the appropriate location code grouping. The location code group number shall identify the exact physical location of property within the facility and the agency. Center employees shall not relocate property items within or outside the facility without prior written approval from the Chief Administrator. Internal transfers of property to another location within the same location code grouping shall require completion of an Equipment Transfer Permit, Form DOC 0020, and shall be approved by the Chief Administrator.
- Six of 50 (12%) property items, totaling \$46,595, were obsolete and not properly removed from the property records. The Department of Corrections, Administrative Directive 02.70.115 states property that is no longer needed by the Center shall be identified as transferable, non-transferable, trade-in or demolition. Transferable property shall first be offered to another facility within the Department or to another State agency. Non-transferable property shall be disposed of in the appropriate manner. Trade-in property shall be used as credit towards the purchase of a replacement, and demolition is only used to identify buildings that need to be destroyed.
- Three of 50 (6%) property items, totaling \$176,979, were not currently in use. The Illinois Administrative Code (44 Ill. Adm. Code 5010.620) requires State agencies to regularly survey inventories for transferable equipment that is no longer needed or useable by the agency and report the transferable equipment to the Department of Central Management Services.

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

Current Findings – Continued

- Three of 50 (6%) property items, totaling \$25,510, were not properly tagged with a State identification number. The Department of Corrections, Administrative Directive 02.70.105 requires the department to identify each piece of State-owned controlled property in its possession with a unique identification number.

- Three of 7 (43%) property transfers, totaling \$48,812, were not supported by evidence that appropriate authorizations were obtained from both the transferring facility and appropriate Central Office personnel. The Department of Corrections, Administrative Directive 02.70.150 requires the Request for Change of Status of Equipment, Form DOC 0013, to be completed for a change in status of property, including vehicles and computers. The form is required for requests to physically remove, dispose of, or transfer property outside the Center. In addition, appropriate signature approval is required of the respective Deputy Director, Director, Deputy Director of Finance, and Chief Administrator prior to the change in status of the property. The Center may only take action as indicated on the approved form.

- Property balances were incorrectly reported to Central Office in all eight quarters during FY07 and FY08:
 - Three data entry errors in FY06 were not corrected, resulting in a \$543 understatement of equipment balances for each quarter of fiscal year 2007 and 2008.
 - In the fourth quarter FY07, the Center did not accurately report the transfer-out of a building to CMS, totaling \$169,581. The Center reported the transfer-out of the building as equipment. As a result, buildings were overstated by \$169,581 and equipment was understated by \$169,581. This error carried forward throughout fiscal year 2008.
 - In the fourth quarter FY08, the Center did not accurately report the transfer-in from CDB, totaling \$120,925. The Center reported the transfer-in of land from CDB as a transfer-in of a building. As a result, land was understated by \$120,925 and buildings were overstated by \$120,925 as of 6/30/2008.
 - One of 25 (4%) disposal transactions, totaling \$493,282, was incorrectly written off the property records.

The Department of Corrections, Administrative Directive 02.70.155 requires the accurate and timely quarterly reporting of fixed assets to the State Comptroller's office.

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

Current Findings – Continued

The quarterly reports (Form C-15W) shall reconcile and balance with the Center's fixed asset records.

- In addition, auditors observed buildings that appeared to be in poor condition and in need of repair.

The Illinois Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system of internal fiscal and administrative controls to ensure that property and other assets are safeguarded against waste, loss, unauthorized use and misappropriation. The Act also requires adequate controls to ensure assets are properly recorded and accounted for to permit the accurate preparation of accounts and reliable financial and statistical reports, and to maintain accountability over the State's resources.

Equipment that is not adequately safeguarded from theft and misuse could lead to a loss of State assets. Equipment that is not properly tagged could lead to improper use of Center assets. Additionally, the absence of accurate property control records may result in incorrect accounting information and could cause unnecessary equipment expenditures and inaccurate financial reporting. (Finding Code No. 08-2, 06-2)

RECOMMENDATION

We recommend the Center adequately safeguard State equipment and adhere to its procedures to ensure that property and equipment records are properly maintained. In addition, we recommend the Center properly dispose of and remove from its records any assets that are obsolete, damaged or no longer used in operations.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to ensure compliance with property control procedures and policies.

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

Current Findings – Continued

08-3. **FINDING** (Inadequate segregation of duties)

The Stateville Correctional Center (Center) did not maintain adequate segregation of duties in the areas of receipt processing for its local funds.

We noted 23 of 75 (31%) receipts tested, totaling \$24,999 and \$28,343 for fiscal years 2007 and 2008, respectively, were entered into the Fund Accounting and Commissary Trading System (FACTS) by the cashier who also received the physical checks.

The Illinois Fiscal Control and Internal Auditing Act (Act) (30 ILCS 10/3001) requires each State agency to establish and maintain a system of internal and administrative controls, which includes maintaining an adequate segregation of duties over locally held funds.

Center personnel stated the Business Office had a significant reduction in staff which resulted in duties being reassigned.

Inadequate segregation of duties increases the likelihood that a loss from errors or irregularities could occur and would not be found in the normal course of employees carrying out their assigned duties. (Finding Code No. 08-3, 06-4, 04-1)

RECOMMENDATION

We recommend the Center properly segregate duties in order to maintain an effective internal control over the recordkeeping and accounting function.

CENTER RESPONSE

Recommendation implemented. The reported duties have been reassigned.

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

Current Findings - Continued

08-4. **FINDING** (Inadequate staffing)

The Stateville Correctional Center (Center) was not adequately staffed in key functional areas.

During our examination period, we noted the following key positions were vacant:

- The Office Administrative Specialist (LANS Administrator) position has been vacant since 12/31/2007. This position oversees, maintains, and updates the computer system for both Stateville and the Northern Reception and Classification (NRC) Center. Center personnel stated it submitted a request to fill the LANS Administrator position on 12/28/2007 and received final approval to fill the position on 6/11/2008. Center personnel stated the position was subsequently posted, candidates were interviewed, and the Center is in the final stages of candidate review and selection.
- The Public Service Administrator (Health Care Unit Administrator) position has been vacant since 3/31/2008. This position is responsible for overseeing and supervising both State and contractual staff for Stateville and NRC health care units. Center personnel stated it submitted a request to fill the Health Care Unit Administrator position on 5/19/2008 and received final approval to fill the position on 6/6/08. Center personnel stated the position was subsequently posted, candidates were interviewed, and the Center is in the final stages of candidate review and selection.
- The Public Service Administrator (Business Manager) position has been vacant since 2/10/2006. This position is responsible for the evaluation and control of fiscal activities related to budgetary projects, contracting and procurement, and warehousing services for the Center. Center personnel stated it first submitted a request to fill the Business Manager position on 9/18/2006 and then again on 1/16/2007. The position was approved by the Director of the Department of Corrections on 12/5/2007. Center personnel stated the position is now covered under the American Federation of State, County and Municipal Employees (AFSCME) Council union contract and, therefore, the Business Manager position description is currently being rewritten to comply with the requirements of the union.

Center personnel stated that staffing is a priority as is reflected on the priority posting submissions.

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

Current Findings - Continued

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all state agencies to establish and maintain a system of administrative controls which shall provide assurance that resources are utilized efficiently and effectively, which includes adequate staffing levels.

Proper staffing levels are necessary to ensure administrative controls can be implemented for an agency to operate effectively and efficiently. (Finding Code No. 08-4)

RECOMMENDATION

We recommend the Center ensure adequate staffing is maintained in key functional areas.

CENTER RESPONSE

Recommendation accepted. The Center is making every effort to ensure adequate staff and compensating controls exist.

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

Current Findings - Continued

08-5. **FINDING** (Inadequate employee training)

The Stateville Correctional Center (Center) did not comply with the Illinois Department of Corrections' (DOC) Administrative Directive regarding employee training.

Nineteen of 26 (73%) employees tested in fiscal year 2007 and fiscal year 2008 did not receive the required training hours. Employees were deficient anywhere from 8 to 40 hours of training in fiscal year 2007 and fiscal year 2008. The Center could not locate the training file for 1 of 26 (4%) employees for each fiscal year 2007 and 2008. In addition, the Center did not appear to have a required training program in place in FY08. Available training was reduced from 5 eight-hour days to 3 eight-hour days. Accordingly, only 24 hours were required for formal training. The Center did not follow procedures to coordinate the remaining 16 hours of required training for employees requiring 40 hours of training annually.

The Department of Corrections, Administrative Directive 03.03.102 requires that all employees receive 40 hours of training per fiscal year. There are exceptions for clerical staff that rarely have contact with inmates. These employees are required to receive 16 hours of training each fiscal year.

Center personnel stated that due to staff shortages, required training was deferred because employees were needed at their work locations. In addition training records were not maintained to document all training received during the examination period due to employee oversight.

Lack of employee training could result in work inefficiencies, safety and security problems and failure to improve the quality of the workforce and the working environment. (Finding Code No. 08-5, 06-5, 04-2)

RECOMMENDATION

We recommend Center management ensure employees receive the required training every fiscal year.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to ensure compliance based upon the limitation in resources.

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

Current Findings - Continued

08-6. **FINDING** (Inadequate controls over locally held funds)

The Stateville Correctional Center (Center) did not exercise adequate control over its locally held funds.

During our testing, we noted the following:

- The ending cash balance of the Inmate Trust Fund checking account per the bank statement reconciliation as of June 30, 2007 and 2008 was \$211 and \$1,226 higher than the Center's general ledger balance as of June 30, 2007 and 2008, respectively. In addition, the Center did not perform bank reconciliations for the Employee Benefit Fund and Inmate Trust Fund savings accounts. Good business practices require an accurate bank reconciliation to be performed to adequately monitor the cash activity so that reliable data is used in preparing financial reports. Center personnel stated deficiencies noted in the bank reconciliation are due to employee oversight.
- Nine of 10 (90%) accounts payable tested, totaling \$20,357 and \$289,366 for fiscal years 2007 and 2008, respectively, did not have adequate supporting documentation. Auditors were unable to reconcile to payable amounts. In addition, two of 25 (8%) disbursements tested were not properly reported as payables at 6/30/08. The disbursements were made from the Employee Benefit Fund, totaling \$9,930, and the Inmate Commissary Fund, totaling \$6,863. Good business practices require sufficient and properly designed accounting records be maintained to adequately control fiscal operations and provide reliable data for necessary management reports. Center personnel stated deficiencies noted are due to employee oversight.
- Two of 75 (3%) disbursements tested, totaling \$12,100, did not have the proper support. The disbursements were made from the Employee Benefit Fund. The Illinois State Records Act (5 ILCS 160/8) requires that the Center preserve the records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency. Center personnel stated proper support was not obtained or maintained due to employee oversight.

Failure to investigate reconciling items may lead to inaccurate financial reporting. Approving orders without proper supporting documentation could result in misstated financial information and increases the risk that theft or unauthorized use could occur and not be detected. Inadequate documentation increases the chances of errors occurring in the

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

Current Findings - Continued

reporting of expenditures and the likelihood of inappropriate disbursements. (Finding Code No. 08-6, 06-6)

RECOMMENDATION

We recommend the Center perform proper bank reconciliations at month-end, investigate all reconciling items, and make adjustments to the general ledgers when needed. In addition, we recommend the Center obtain sufficient documentation prior to payment of disbursements. Further, we recommend the Center comply with the Illinois State Records Act, and ensure it maintains an adequate system of recordkeeping.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to ensure the locally held funds are maintained as required.

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

Current Findings - Continued

08-7. **FINDING** (Expenditure processing weaknesses)

The Stateville Correctional Center (Center) did not exercise adequate control over its expenditure processing. We noted the following weaknesses:

- Seventeen of 110 (15%) vouchers tested, totaling \$366,641 were approved for payment from 4 to 76 days late. The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either approve or deny the bill in whole or in part within 30 days after physical receipt of the bill. Center personnel stated staff shortages attributed to the late payment of vouchers.
- Two of 110 (2%) vouchers tested, totaling \$251,478, that were not paid required interest of \$3,952. In addition, two of 110 (2%) vouchers tested, totaling \$21,391, were overpaid interest by \$7. The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and automatically pay interest penalties amounting to \$50 or more to the appropriate vendor when payment is not issued within 60 days after receipt of a proper bill. Center personnel stated the required interest was not paid due to oversight. In addition, Center personnel stated overpayment of interest was due to using an incorrect calculation.
- Five of 110 (5%) vouchers tested, totaling \$158,787, were not properly approved by the receiving clerk. Four of the five vouchers did not have the date of signature by the receiving clerk, and one of the five vouchers did not have both the signature and date of the receiving clerk. The Statewide Accounting Management System (SAMS), Procedure 17.20.20, states that each invoice-voucher, upon receipt of goods or services, must be signed by the receiving officer verifying goods or services meet the stated specifications. Center personnel stated the vouchers were not properly approved due to oversight.
- The Center could not locate one of 110 (1%) vouchers selected for testing, totaling \$1,655. The Illinois State Records Act (5 ILCS 160/9) requires the head of each agency establish and maintain an active, continuing program for the economical and efficient management of the records of the agency. In addition, SAMS Procedure 17.10.20 requires each State agency maintain all supporting documentation necessary to substantiate their expenditures. Center personnel stated the voucher may have been misfiled.

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

Current Findings - Continued

Failure to approve vouchers timely could subject the State to unnecessary interest charges. Failure to pay the required interest on vouchers results in noncompliance with the State Prompt Payment Act. The lack of a receiving officer's signature reduces the overall control over expenditures and may lead to inappropriate expenditures. The failure to maintain adequate supporting documentation for expenditures could result in incorrect accounting information and could cause unnecessary expenditures. (Finding Code No. 08-7)

RECOMMENDATION

We recommend that the Center implement procedures to ensure that all vouchers are approved or denied within 30 days of receipt as required by the Illinois Administrative Code and ensure the proper amount of interest is paid. We also recommend that the Center comply with SAMS procedures by having a receiving officer sign and date each voucher to indicate goods were received according to stated specifications. We further recommend that the Center maintain adequate support for their expenditures.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to ensure compliance with the Prompt Payment Act and Departmental policies.

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

Prior Findings Not Repeated

A **FINDING** (Employee loans not repaid timely)

During the prior examination, the Stateville Correctional Center (Center) did not comply with Department of Corrections' (DOC) Administrative Directive (No. 02.60.135) for following up on employee loans that were not repaid on a timely basis.

During the current examination, the Center strengthened its controls over employee loans to comply with Department of Corrections' (DOC) Administrative Directive. (Finding Code No. 06-8)

B **FINDING** (Inadequate control over inmate commissary disbursements)

In the prior examination, the Stateville Correctional Center (Center) did not maintain adequate control over inmate commissary disbursements. The Center accepted items from vendors that were not ordered. In addition, orders for delivery were approved with missing cost information.

During the current examination, the Center strengthened controls over inmate commissary disbursements. No payments to vendors for items that were not ordered or missing cost information were noted during testing. (Finding Code No. 06-9)

C **FINDING** (Inadequate monitoring over personnel)

During the prior examination, the Stateville Correctional Center (Center) did not adequately monitor its employees.

During the current examination, the Center strengthened its controls over employee monitoring. However, we did note one instance which is reported in the Immaterial Finding Letter as finding IM08-4. (Finding Code No. 06-3)

D **FINDING** (Untimely deposit of receipts)

During the prior examination, the Stateville Correctional Center (Center) did not deposit local fund receipts in a timely manner.

During the current examination, the Center strengthened its controls over deposit of receipts. However, we did note six instances of untimely deposits of receipts which are reported in the Immaterial Finding Letter as finding IM08-3. (Finding Code No. 06-7)

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

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending

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
 - Center Inmate Statistics (not examined)
 - Center Employee Statistics (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 that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2008

	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
APPROPRIATIONS NET OF TRANSFERS				
\$ 70,598,000	\$ 66,173,308	\$ 4,417,007	\$ 70,590,315	\$ 7,685
239,100	217,386	21,661	239,047	53
11,723,900	10,989,474	734,352	11,723,826	74
5,282,500	4,948,476	334,019	5,282,495	5
15,144,800	13,815,666	1,324,376	15,140,042	4,758
174,500	151,749	22,747	174,496	4
25,700	25,622	-	25,622	78
5,883,800	5,383,274	483,082	5,866,356	17,444
105,700	88,269	17,274	105,543	157
6,400	6,068	253	6,321	79
184,600	158,689	25,911	184,600	-
413,000	358,623	54,375	412,998	2
Total - Fiscal Year 2008	\$ 102,316,604	\$ 7,435,057	\$ 109,751,661	\$ 30,339

PUBLIC ACT 95-0348

GENERAL REVENUE FUND - 001

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

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
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES AUGUST 31, 2007		
PUBLIC ACT 94-0798						
GENERAL REVENUE FUND - 001						
Personal services	\$ 63,339,700	\$ 59,524,233	\$ 3,815,453	\$	63,339,686	\$ 14
Student, member and inmate compensation	245,300	212,234	33,036		245,270	30
State contributions to State Employees' Retirement System	7,324,700	6,883,719	440,948		7,324,667	33
State contributions to Social Security	4,732,988	4,445,422	287,545		4,732,967	21
Contractual services	15,041,499	13,265,327	1,684,490		14,949,817	91,682
Travel	186,836	154,000	32,836		186,836	-
Travel and allowances for committed, paroled and discharged prisoners	35,000	28,316	6,613		34,929	71
Commodities	5,732,600	4,949,618	565,836		5,515,454	217,146
Printing	86,600	84,873	373		85,246	1,354
Equipment	11,900	11,832	-		11,832	68
Telecommunications services	301,500	165,580	87,289		252,869	48,631
Operation of automotive equipment	582,606	520,864	61,742		582,606	-
Total - Fiscal Year 2007	\$ 97,621,229	\$ 90,246,018	\$ 7,016,161	\$	97,262,179	\$ 359,050

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
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-0798	P.A. 94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 109,782,000</u>	<u>\$ 97,621,229</u>	<u>\$ 93,435,400</u>
EXPENDITURES			
Personal services	\$ 70,590,315	\$ 63,339,686	\$ 60,506,858
Employee retirement contributions paid by employer	-	-	785,278
Student, member and inmate compensation	239,047	245,270	243,834
State contributions to State Employees' Retirement System	11,723,826	7,324,667	4,731,883
State contributions to Social Security	5,282,495	4,732,967	4,523,395
Contractual services	15,140,042	14,949,817	16,512,032
Travel	174,496	186,836	171,159
Travel and allowances for committed, paroled and discharged prisoners	25,622	34,929	23,693
Commodities	5,866,356	5,515,454	5,096,479
Printing	105,543	85,246	96,015
Equipment	6,321	11,832	28,093
Telecommunications services	184,600	252,869	157,469
Operation of automotive equipment	412,998	582,606	468,686
Total Expenditures	<u>\$ 109,751,661</u>	<u>\$ 97,262,179</u>	<u>\$ 93,344,874</u>
LAPSED BALANCES	<u>\$ 30,339</u>	<u>\$ 359,050</u>	<u>\$ 90,526</u>

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

The locally held funds of the Center are grouped into two fund categories, Governmental and Fiduciary funds. These are non-appropriated funds with the exception of the Travel and Allowance Revolving Fund, which is an appropriated fund. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide cash for travel and allowances for discharged inmates and to pay out inmate Trust Fund balances under \$50 upon inmates being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Inmate Trust Fund. The Center's Inmate Trust Fund account is reimbursed from the General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

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

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for inmates and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Expenditures from the Residents' Benefit Fund are initiated at the Center but all the transactions are processed through the General Office. The Center has a sub-account within the Residents' Benefit Fund bank account at the General Office that records their specific transactions.

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

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund. The Residents' Trust Fund is maintained as a depository for funds of inmates while incarcerated at the Center. Receipts and disbursements of the inmates are recorded in each inmate's individual account within the Residents' Trust Fund.

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

	Residents' Commissary Fund	Employees' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 1,271,933	\$ 27,405
Interest / Investment Income	829	83
Miscellaneous:		
Other		7,972
Donations		
Total Revenues	<u>\$ 1,272,762</u>	<u>\$ 35,460</u>
<u>EXPENDITURES</u>		
Purchases	\$ 1,085,653	
General and Administrative		
Contractual		
Equipment		
Donations		
Other	9,492	27,229
Total Expenditures	<u>\$ 1,095,145</u>	<u>\$ 27,229</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 177,617</u>	<u>\$ 8,231</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	\$ -	
Transfers (Out)	(177,617)	-
Total Other Financing Sources	<u>\$ (177,617)</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ -	\$ 8,231
Fund Balance July 1, 2007	-	20,259
Fund Balance June 30, 2008	<u>\$ -</u>	<u>\$ 28,490</u>

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

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

	<u>Residents' Commissary Fund</u>	<u>Employees' Benefit Fund</u>
<u>REVENUES</u>		
Income from Sales	\$ 1,202,376	\$ 29,661
Interest / Investment Income	1,718	125
Miscellaneous:		
Other		1,829
Donations		
Total Revenues	<u>\$ 1,204,094</u>	<u>\$ 31,615</u>
<u>EXPENDITURES</u>		
Purchases	\$ 962,349	
General and Administrative		
Contractual		
Equipment		
Donations		
Other	10,707	40,401
Total Expenditures	<u>\$ 973,056</u>	<u>\$ 40,401</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 231,038</u>	<u>\$ (8,786)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	\$ -	\$ -
Transfers (Out)	(231,038)	-
Total Other Financing Sources	<u>\$ (231,038)</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ -	\$ (8,786)
Fund Balance July 1, 2006		29,045
Fund Balance June 30, 2007	<u><u>\$ -</u></u>	<u><u>\$ 20,259</u></u>

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

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

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 1,825	\$ 300,461	\$ 1,694	\$ 318,187
Receipts				
Investment Income		1,445		1,634
Inmate Account Receipts		2,854,447		2,828,642
Appropriations from General Revenue Fund				
TOTAL RECEIPTS	<u>\$ -</u>	<u>\$2,855,892</u>	<u>\$ -</u>	<u>\$2,830,276</u>
Disbursements				
Inmate Account Disbursements		\$1,918,538		\$1,418,521
Disbursements for released inmates	26,727	999,457	31,629	1,427,902
TOTAL DISBURSEMENTS	<u>\$ 26,727</u>	<u>\$2,917,995</u>	<u>\$ 31,629</u>	<u>\$2,846,423</u>
Fund Transfers				
Fund Transfers In	\$ 26,369		\$ 31,760	
Fund Transfers (Out)		(1,445)		(1,579)
TOTAL TRANSFERS	<u>\$ 26,369</u>	<u>\$ (1,445)</u>	<u>\$ 31,760</u>	<u>\$ (1,579)</u>
Balance - June 30	<u>\$ 1,467</u>	<u>\$ 236,913</u>	<u>\$ 1,825</u>	<u>\$ 300,461</u>

Note: Schedule is presented on the cash basis of accounting. Additionally, Center reported incorrect ending balance for FY06 in prior year report. Correct amount is reported above.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For The Years Ended June 30,

	2008				2007					
	Land	Land Improvements	Buildings	Equipment	Total	Land	Land Improvements	Buildings	Equipment	Total
	\$ 493,823	\$ 8,702,632	\$ 168,651,526	\$ 9,786,831	\$ 187,634,812	\$ 493,823	\$ 8,537,577	\$ 168,771,850	\$ 10,439,722	\$ 188,242,972
Balance, beginning										
Additions:										
Purchases		40,063	468,843	28,167	537,073				37,414	37,414
Transfers-in										
Intra-agency				2,283,658	2,283,658				36,847	36,847
Inter-agency										
Capital Development Board		120,925			120,925		165,055	62,888		227,943
Employees' Commissary Fund										
Employees' Benefit Fund										
Residents' Commissary Fund										
Residents' Benefit Fund										
Donations										
Grants										
Adjustments										
Total Additions	0	160,988	468,843	2,311,825	2,941,656	0	165,055	62,888	74,261	302,204
Deductions:										
Transfers-out										
Intra-agency				2,146	2,146				362,568	362,568
Inter-agency										
Scrap property		555,760	206,318	42,469	804,547				364,584	378,215
Surplus property										
Condemned and lost property										
Adjustment										
Total Deductions	0	555,760	206,318	44,615	806,693	0	0	183,212	727,152	910,364
Balance, ending	\$ 493,823	\$ 8,307,860	\$ 168,914,051	\$ 12,054,041	\$ 189,769,775	\$ 493,823	\$ 8,702,632	\$ 168,651,526	\$ 9,786,831	\$ 187,634,812

Note: The property balances at June 30, 2008 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller. Additionally, ending balance in FY06 for Equipment was understated in the prior year report by the Center in the amount of \$1,085.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)

For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ 1,607	\$ 1,206	\$ 594
Inmate Restitution			
Dormant Inmate Accounts	267		18,667
Funeral Furlough			
Staff Witness Fees			
Contraband Cash			
Copying Fees			
Miscellaneous	2,683	9,998	4,719
TOTAL RECEIPTS	\$ 4,557	\$ 11,204	\$ 23,980
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 4,557	\$ 11,204	\$ 21,722
Department of Corrections Reimbursement Fund - 523			2,258
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 4,557	\$ 11,204	\$ 23,980
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 4,557	\$ 11,204	\$ 21,722
Add: Deposits in transit - Beginning of year			
Deduct: Deposits in transit - End of year			
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 4,557	\$ 11,204	\$ 21,722

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
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2008

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State Contributions to State Employees' Retirement System	\$ 11,723,826	\$ 7,324,667	\$ 4,399,159	60%
Travel and allowances for committed, paroled and discharged prisoners	\$ 25,622	\$ 34,929	\$ (9,307)	(27)%
Printing	\$ 105,543	\$ 85,246	\$ 20,297	24%
Equipment	\$ 6,321	\$ 11,832	\$ (5,511)	(47)%
Telecommunications	\$ 184,600	\$ 252,869	\$ (68,269)	(27)%
Operation of Automotive Equipment	\$ 412,998	\$ 582,606	\$ (169,608)	(29)%

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

State contributions to state employees' retirement system

State contributions to State employees' retirement system increase was due to the overall State employee retirement rate increasing from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

Travel and allowances for committed, paroled, and discharged prisoners

Travel and allowances for committed, paroled, and discharged prisoners decreased due to more inmates being released to other correctional centers.

Printing

Printing expenditures increased due to increased use of forms and log books in cell houses. Also the Adult Transition Center and the North Reception and Classification center began using multi-page forms as a result of procedure changes.

Equipment

Equipment expenditures decreased based upon the need and availability of funding of that year.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2008 (cont.)

Telecommunications

Telecommunications expenditures decreased due to the Center receiving instructions by DOC – Central Office to pay \$62,129 of fiscal year 2006 expenses with fiscal year 2007 appropriations. Center only paid for fiscal year 2008 expenses with fiscal year 2008 appropriations.

Operation of automotive equipment

Operation of automotive equipment expenditures decreased due to the Center receiving instructions by DOC – Central Office to pay \$269,630 of fiscal year 2008 expenses with fiscal year 2009 appropriations.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ 0	\$ 785,278	\$ (785,278)	(100)%
State contributions to State Employees Retirement System	\$ 7,324,667	\$ 4,731,883	\$ 2,592,784	55%
Travel and allowances for committed, paroled and discharged prisoners	\$ 34,929	\$ 23,693	\$ 11,236	47%
Equipment	\$ 11,832	\$ 28,093	\$ (16,261)	(58)%
Telecommunications	\$ 252,869	\$ 157,469	\$ 95,400	61%
Operation of Automotive Equipment	\$ 582,606	\$ 468,686	\$ 113,920	24%

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

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer decreased due to the State discontinuing contributions in fiscal year 2007.

State contributions to state employees' retirement system

State contributions to state employees' retirement system increased due to the contribution percentage increasing from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

Travel and allowances for committed, paroled, and discharged prisoners

Travel and allowances for committed, paroled, and discharged prisoners increased due to an increase in the relocation of inmates to other facilities.

Equipment

Equipment expenditures decreased based upon the need and availability of funding of that year. In fiscal year 2006, the Center needed more funds to install required security upgrades.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2007 (cont.)

Telecommunications

Telecommunications expenditures increased due to the Center receiving instructions by DOC – Central Office to pay \$62,129 of fiscal year 2006 expenses with fiscal year 2007 appropriations.

Operation of automotive equipment

Operation of automotive equipment expenditures increased due to the Center receiving instructions by DOC – Central Office to pay \$160,799 of fiscal year 2006 expenses with fiscal year 2007 appropriations. In addition, both gas prices and maintenance costs increased during fiscal year 2007.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Auditor reviewed lapse period spending for fiscal year ended June 30, 2008 and did not identify any significant lapse period spending (20% or more).

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed one appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	Fiscal Year Ended June 30, 2007		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Telecommunications	\$ 252,869	\$ 87,289	35%

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

Telecommunications

Telecommunications expenditures were made during the lapse period since the Center was waiting on a 2% transfer of funds.

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

CENTER FUNCTIONS AND PLANNING PROGRAM

In the Illinois Department of Corrections, classification initially occurs at one of three Reception and Classification Centers in the state: Stateville, Menard or Graham. Inmates are given security and escape risk designations. These designations determine which correctional facility the inmate will be placed. The security levels range from 1 to 8 with 1 being maximum security and 8 being a transitional facility. The escape risk designations are extremely high, high, moderate and low. Inmates are transferred to an institution appropriate to those designations.

The Stateville Correctional Center located near Joliet, Illinois is a maximum-security facility, which operates under the jurisdiction of the State of Illinois Department of Corrections. Its objectives are to promote a climate of safe and secure conditions for staff, inmates, and the neighboring communities by encouraging positive attitudes and by providing programs and work opportunities for adult males admitted to the facility. As a maximum-security facility, Stateville recognizes its obligation to prevent escapes, deter aggression, and control contraband.

Stateville Correctional Center was officially opened on March 9, 1925. There are seven housing units inside the walls. Some of the Stateville Correctional Center's departments and their functions include:

Education Department

Education programs at Stateville Correctional Center operate under the direction of the Department of Corrections School District #428. School District #428 was organized in 1972 and is recognized by the Illinois State Board of Education program. In December 1990, a program was initiated by the Illinois Department of Corrections to reward certain qualifying inmates "good time" for successful completion of school programs.

Health Care Unit

Construction of a modern Health Care Unit was completed in December 1989. Approximately 47 employees are involved in the health care program at Stateville and over 275 patients are seen daily.

Clinical Services

The Clinical Services staff includes 25 correctional counselors who provide casework management services to the inmate population. The staff assists inmates with various problems that arise during incarceration and assist with program planning and involvement. Each major housing unit has assigned correctional counselors who are supervised by a correctional casework supervisor.

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

CENTER FUNCTIONS AND PLANNING PROGRAM - Continued

Training

The Illinois Department of Corrections has a central Training Academy located in Springfield, Illinois. The Academy provides both pre-service and in-service training to all staff working for the Department. Annual staff training is conducted at the Training School on-site. The school's staff includes a full-time Training Coordinator and full- and part-time trainers.

Correctional Industries

Stateville employs inmates in the Industries Program. Correctional Industry products are sold to any tax-supported institution, including other correctional centers, mental health facilities, school districts and many state and municipal office buildings. Products produced at Stateville include:

Soap Shop: laundry detergent, bar soap, shampoo, etc
Furniture Factory: desks, chairs, tables, cabinets, etc.

North Reception & Classification (NRC)

The new R & C Center opened at near its 2,200 capacity on July 27, 2004, where 2,500 inmates are processed per month.

The amount of inmates processed through reception during an average week consists of approximately 570 inmates, who are brought from the northern counties in Illinois, the largest number being from Cook County.

A master record file is generated for each inmate coming into the system and that file stays with the inmate throughout his incarceration. After spending an average of 7-14 days in the Reception Center and the classification process has been completed, inmates are transferred out to other Centers. Approximately 20 inmates are released per week either after reaching their mandatory supervised release or discharge date.

PLANNING PROGRAM

The Center has its own planning body composed of Warden, Assistant Wardens, the Business Administrator, and all area administrators. The Center's planning body implements department-wide goals as well as developing and monitoring internal short and long range goals.

Monthly meetings are used to monitor daily operations and provide current feedback into the planning process. Additionally, each operational unit has a monthly meeting so administrators can be made aware of any new progress or anticipated problems.

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

CENTER FUNCTIONS AND PLANNING PROGRAM - Continued

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

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

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of employees, by function, for the past three years.

	<u>Fiscal Year Ending June 30,</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	28	30	30
Business office and stores	22	23	24
Clinical services	58	60	63
Recreation	2	2	2
Maintenance	32	33	35
Utilities	9	9	9
Correctional Officers	753	818	853
Dietary	27	27	28
Medical/Psychiatric	43	45	48
Religion	1	2	2
Secretary/Records/Clerical	0	0	2
Mail room	4	3	3
Switchboard	1	1	1
Total	<u>980</u>	<u>1,053</u>	<u>1,100</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	818	861
New Correctional Officers hired	0	32
Correctional Officers transferred-in	6	18
Correctional Officers transferred-out	(12)	(4)
Correctional Officers separated from Department	(59)	(89)
Correctional Officers, end of the year	<u>753</u>	<u>818</u>

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

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

EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a day exceed the employees standard work hours. Correctional Officers receive a ¼-hour of overtime for each day they stand for roll call. The roll call overtime is paid at straight time for all but Correctional Lieutenants who receive 1 ½ times normal pay.

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An employees' supervisor must approve any overtime. In most cases, except for roll call, employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. Employees have the opportunity to be compensated either in pay for the overtime or receive compensatory time off.

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>255,639</u>	<u>117,198</u>	<u>83,189</u>
Value of overtime hours worked during fiscal year	<u>\$10,517,287</u>	<u>\$4,572,618</u>	<u>\$3,079,116</u>
Compensatory hours earned during fiscal year	<u>112,641</u>	<u>84,500</u>	<u>75,605</u>
Value of compensatory hours earned during fiscal year	<u>\$3,252,215</u>	<u>\$2,296,984</u>	<u>\$1,932,631</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>368,280</u>	<u>201,698</u>	<u>158,794</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$13,769,502</u>	<u>\$6,869,602</u>	<u>\$5,011,747</u>

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

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. Effective January 1, 2008 the inmate commissaries at all Centers discontinued selling tobacco products.

The financial transactions of the Inmate Commissary are recorded in the Residents' Commissary Fund. A summary of the financial activity of the Residents' Commissary Fund for the years ended June 30, 2008 and 2007 are presented on pages 32 and 33 of this report.

As part of our testing, 25 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted 25 inmate commissary products (100%) were marked-up an additional 7% above the statutorily required mark-up.

SHARED RESOURCES (not examined)

The following staff function was paid by the Center but performed at another Center during fiscal year 2007 and 2008 as follows:

<u>Staff Function</u>	<u>Center Name</u>	<u>% Time Spent</u>
Public Service Administrator	Central Office	100%
Chaplin	Various Facilities	60%

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

ANNUAL COST STATISTICS

CENTER INMATE STATISTICS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>3,162</u>	<u>3,162</u>	<u>3,187</u>
Inmate population (as of May 31)	<u>3,418</u>	<u>3,265</u>	<u>3,450</u>
Average number of inmates	<u>3,342</u>	<u>3,358</u>	<u>3,301</u>
Expenditures from appropriations	\$109,751,661	\$97,262,180	\$93,344,874
Less-equipment and capital improvements	<u>6,321</u>	<u>11,832</u>	<u>28,093</u>
Net expenditures	<u>\$109,745,340</u>	<u>\$97,250,348</u>	<u>\$93,316,781</u>
Net inmate cost per year	<u>\$ 32,838</u>	<u>\$ 28,961</u>	<u>\$ 28,269</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 Department of Corrections' quarterly reports to the State legislature.

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

CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>980</u>	<u>1,053</u>	<u>1,100</u>
Average number of correctional officers	<u>753</u>	<u>818</u>	<u>853</u>
Average number of inmates	<u>3,342</u>	<u>3,358</u>	<u>3,301</u>
Ratio of employees to inmates	<u>1 to 3.4</u>	<u>1 to 3.2</u>	<u>1 to 3.0</u>
Ratio of correctional officers to inmates	<u>1 to 4.4</u>	<u>1 to 4.1</u>	<u>1 to 3.9</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	38	43

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>44</u>	<u>46</u>	<u>44</u>

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

FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	1,162,160	1,162,160	1,204,683
Lunch	1,162,160	1,162,160	1,204,683
Dinner	1,162,160	1,162,160	1,204,683
1:00 a.m. meal	0	0	0
Staff meals	208,050	208,050	177,025
Vocational School Meals	<u>0</u>	<u>0</u>	<u>0</u>
Total Meals Served	3,694,530	3,694,530	3,791,074
Food Cost	<u>\$4,046,972</u>	<u>\$3,572,064</u>	<u>\$3,533,233</u>
Cost Per Meal	<u>\$ 1.10</u>	<u>\$ 0.97</u>	<u>\$ 0.93</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Wexford Health Service, Inc.	\$ 8,664,519	\$ 8,733,364	\$ 4,844,843
Health Professionals LTD	0	0	4,859,445
Chardonnay	746,013	579,583	762,964
Autopsy Pathology Consultants	0	0	850
John S. Denton, MD	0	0	1,700
M & M Orthopedics LTD	0	0	900
J.S. Player MD SC	<u>1,075</u>	<u>0</u>	<u>0</u>
Total -	<u>\$ 9,411,607</u>	<u>\$ 9,312,947</u>	<u>\$10,470,702</u>
Clergy Services:			
Mohammed A. Firdausi	\$ 11,427	\$ 10,535	\$ 6,255
Lubatavich Chabad	<u>688</u>	<u>894</u>	<u>0</u>
Total -	<u>\$ 12,115</u>	<u>\$ 11,429</u>	<u>\$ 6,255</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Northern Reception & Classification Center (NRC)

The NRC is located three miles north of Joliet and sits on approximately 2,264 acres of land with 64 acres surrounded by a 33-foot concrete perimeter with 10 wall towers. Approximately 280 minimum-security units (MSU) are housed there. Most of the housing units are being utilized to house reception and classification inmates.

Western Union

Since May 2003, Stateville Correctional Center (Center) has utilized the Western Union Quick Collect service. Inmates' friends and/or family are able to have money sent from Western Union directly to the Center. Upon receipt by the Center, the money is posted to the individual's Trust Fund account.

Fiscal Responsibility and Budgetary Compliance

The Center has experienced rising utility rates and fuel costs. Despite these pressures, the Department remained within the budgetary amounts allocated.

Using various projections, spending was slowed down toward the end of the fiscal year. Instructions were given to only purchase operational necessities. In addition, outstanding orders were reviewed to determine if they could be cancelled and delayed until the next fiscal year. Examples included costs incurred due to institutional spring cleanups, painting, landscaping, etc.

Health Care

The NRC processes over 2,500 inmates monthly. The staff completes inmate physicals within 4 days of reception. Chronic clinics are offered to the inmates at the NRC if inmates are not going to be transferred in 30 days. Dental exams are provided to all residents that are received. HIV tests are also offered to all offenders there. The X-ray department provides services for both the NRC and the Center. The chronic clinics, inmate physicals and tuberculosis tests are all being scheduled. To facilitate diabetics the Center has made arrangements to move all of the diabetic patients to the first two galleries in the cell houses.

Mental Health

The Center continues to perform psychological testing. In addition, the Center has started Grief, Anger Management, Life Skills, and Social Skills groups. In fiscal year 2007 and fiscal year 2008, 847 inmates and 804 inmates, respectively, attended various group sessions throughout the year.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
STATEVILLE CORRECTIONAL CENTER
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) - Continued

Education

The Office of Adult Education and Vocational Services provided the following services for the Center: Adult Basic Education (ABE), General Education Development (GED), Barbering and law and general library. The law library operates five days a week providing general library and law services to all residents at the Center. In fiscal year 2007 and fiscal year 2008, respectively, 13 and 17 inmates completed the ABE program, 7 and 8 inmates obtained their GED, and 1 and 3 inmates became a licensed barber.