

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

TAYLORVILLE CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2008

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



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

**TABLE OF CONTENTS**

	<u>Pages</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	5-8
Schedule of Findings	
Current Findings	9
Prior Findings Not Repeated	10
Supplementary Information for State Compliance Purposes	
Summary	11
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	12-13
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	14
Description of Locally Held Funds	15-16
Schedule of Locally Held Funds	17-19
Schedule of Changes in State Property (not examined)	20
Comparative Schedule of Cash Receipts and Deposits (not examined)	21
Analysis of Significant Variations in Expenditures	22-24
Analysis of Significant Lapse Period Spending	25
Schedule of Changes in Inventories (not examined)	26
Analysis of Operations	
Center Functions and Planning Program	27-28
Average Number of Employees	29
Employee Overtime (not examined)	30
Inmate Commissary Operation	31
Annual Cost Statistics	
Center Inmate Statistics (not examined)	32
Center Employee Statistics (not examined)	33
Cell Square Feet Per Inmate (not examined)	33
Food Services (not examined)	34
Medical and Clergy Service Contracts (not examined)	34
Service Efforts and Accomplishments (not examined)	35-36

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

**CENTER OFFICIALS**

Warden	Mr. Gregory Sims
Assistant Warden – Programs (Current)	Mr. Lynn Dexheimer
Assistant Warden – Programs (1/1/08 – 1/15/08)	Vacant
Assistant Warden – Programs (7/1/06 – 12/31/07)	Mr. Anthony Suggs
Assistant Warden – Operations (Current)	Mr. Terry Polk
Assistant Warden – Operations (10/6/07 – 1/27/08)	Vacant
Assistant Warden – Operations (6/16/07 – 10/5/07)	Mr. Michael McKinney
Assistant Warden – Operations (4/2/07 – 6/15/07)	Vacant
Assistant Warden – Operations (7/1/06 – 4/1/07)	Ms. Jennifer Stoudt
Business Office Administrator	Mr. Michael Gleason

The Center is located at:

Illinois Route 29 South  
P.O. Box 1000  
Taylorville, Illinois 62568



Pat Quinn  
Governor

Roger E. Walker Jr.  
Director

Taylorville Correctional Center / P.O. Box 1000 / Taylorville, IL 62568 / Telephone: 217/824-4004 TDD: 800/526-0844

MANAGEMENT ASSERTION LETTER

February 17, 2009

West & Company, LLC  
Certified Public Accountants  
613 Broadway Avenue  
Mattoon, IL 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, 2008. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2008, 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. 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. 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,

Illinois Department of Corrections – Taylorville Correctional Center

  
\_\_\_\_\_  
Gregory Sims

  
\_\_\_\_\_  
Michael Gleason

## COMPLIANCE REPORT

---

### Compliance Testing

A compliance examination test, on a sample basis, whether an agency is conforming to laws, rules, regulations, grant agreements, and other standards governing its conduct. A compliance report covers the agency's operations for the previous one or two fiscal years, depending upon how often the examination is performed.

The compliance report is comprised of the following:

A Summary section providing a brief overview of the compliance examination.

- An Auditors' Reports section containing statements by the auditors on the scope and results of their testing, as required by applicable professional standards. Depending upon the nature of the agency's operations, several reports may be issued.
- A Findings & Recommendations section containing sequentially numbered findings in which the auditors note any instances of non-conformity by the agency with applicable laws, rules, regulations, grant agreements, and other standards governing its conduct that were found by the auditors in the course of their review. All findings are discussed with the agency officials during the post audit process.

Each finding generally contains: a description of the condition found; a recommendation by the auditors for corrective action; a response by the agency either accepting or rejecting the auditors' finding; and a description of the agency's plan for addressing the problem.

---

### Auditors' Reports

---

### Findings and Recommendations

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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	-	-
Repeated findings	-	-
Prior recommendations implemented or not repeated	-	-

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

**EXIT CONFERENCE**

The Center management waived having an exit conference per correspondence dated February 3, 2009.



# WEST & COMPANY, LLC

## MEMBERS

E. LYNN FREESE  
RICHARD C. WEST  
KENNETH L. VOGT  
BRIAN E. DANIELL  
JANICE K. ROMACK  
DIANA R. SMITH  
D. RAIF PERRY  
JOHN H. VOGT

## CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

613 BROADWAY AVENUE  
P.O. BOX 945  
MATTOON, ILLINOIS 61938

(217) 235-4747  
www.westcpa.com

## OFFICES

EDWARDSVILLE  
EFFINGHAM  
GREENVILLE  
MATTOON  
SULLIVAN

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

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

In our opinion, the State of Illinois Department of Corrections – Taylorville 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.

## **Internal Control**

The management of the State of Illinois Department of Corrections – Taylorville 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 - Taylorville 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 - Taylorville 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 - Taylorville Correctional Center’s internal control over compliance.

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.

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.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

## **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 Annual Cost Statistics and Service Efforts and Accomplishments, Schedule of Locally Held Funds – Cash Basis – Resident’ Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, and Employee Overtime, on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

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

*West & Company, LLC*

West & Company, LLC

February 17, 2009



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

**Current findings**

There were no current findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2008.

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

**Prior findings not repeated**

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

**SUPPLEMENTARY INFORMATION  
FOR STATE COMPLIANCE PURPOSES**

---

**Supplementary Information**

Supplementary related information may include segments of financial statements, specific financial information such as schedules of state property or schedules of appropriations and expenditures, and information on employees, operations, service efforts and agency accomplishments.

This section of the report may contain:

A Summary section or Table of Contents providing a brief overview.

---

**Supplementary Schedules**

- A Supplementary Schedules section containing fiscal schedules and analysis relative to the agency.

---

**Analysis of Operations**

- An Analysis of Operations section to assist report users in obtaining an understanding of the nature and scope of the agency's operations and placing financial audit reports and compliance examination findings into their proper context. This section of the report may contain additional data on agency operations, such as:
  - Number of Employees;
  - Cost Statistics; and
  - Financial, Statistical, and Programmatic Data on Service Efforts and Accomplishments

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

**SUMMARY**

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

Fiscal Schedules and Analysis:

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

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Annual Cost Statistics
  - Center Inmate Statistics (not examined)
  - Center Employee Statistics (not examined)
  - Cell Square Feet Per Inmate (not examined)
  - Food Services (not examined)
  - Medical 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 Annual Cost Statistics and Service Efforts and Accomplishments, Schedule of Locally Held Funds – Cash Basis – Resident' Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, and Employee Overtime 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  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
<b>PUBLIC ACT 95-0348</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 14,276,100	\$ 13,575,469	\$ 700,569	\$ 14,276,038	\$ 62
Student, member and inmate compensation	243,300	223,475	19,812	243,287	13
State contributions to State Employees' Retirement System	2,364,500	2,248,450	116,031	2,364,481	19
State contributions to Social Security	1,059,900	1,007,601	52,265	1,059,866	34
Contractual services	4,332,900	3,931,133	401,744	4,332,877	23
Travel	2,600	2,088	437	2,525	75
Travel and allowances for committed, paroled and discharged prisoners	10,100	8,303	1,720	10,023	77
Commodities	1,356,100	1,289,727	66,353	1,356,080	20
Printing	13,100	13,019	-	13,019	81
Equipment	1,100	1,038	-	1,038	62
Telecommunications services	45,500	45,500	-	45,500	-
Operation of automotive equipment	55,900	53,232	2,609	55,841	59
<b>Total - Fiscal Year 2008</b>	<b>\$ 23,761,100</b>	<b>\$ 22,399,035</b>	<b>\$ 1,361,540</b>	<b>\$ 23,760,575</b>	<b>\$ 525</b>

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
<b>PUBLIC ACT 94-0798</b>					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 12,357,000	\$ 11,694,248	\$ 662,738	\$ 12,356,986	\$ 14
Student, member and inmate compensation	241,700	221,462	20,209	241,671	29
State contributions to State Employees' Retirement System	1,425,000	1,347,817	76,383	1,424,200	800
State contributions to Social Security	917,100	867,076	49,412	916,488	612
Contractual services	4,575,400	4,114,110	461,250	4,575,360	40
Travel	5,100	4,901	192	5,093	7
Travel and allowances for committed, paroled and discharged prisoners	12,300	12,206	-	12,206	94
Commodities	1,215,300	1,180,608	34,668	1,215,276	24
Printing	12,800	12,794	-	12,794	6
Equipment	700	670	-	670	30
Telecommunications services	39,200	35,520	3,680	39,200	-
Operation of automotive equipment	66,200	53,831	11,086	64,917	1,283
<b>Total - Fiscal Year 2007</b>	<b>\$ 20,867,800</b>	<b>\$ 19,545,243</b>	<b>\$ 1,319,618</b>	<b>\$ 20,864,861</b>	<b>\$ 2,939</b>

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  
TAYLORVILL 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
	95-0348	94-0798	94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 23,761,100</u>	<u>\$ 20,867,800</u>	<u>\$ 20,718,000</u>
EXPENDITURES			
Personal services	14,276,038	12,356,986	12,651,805
Employee retirement contributions paid by employer	-	-	159,467
Student, member and inmate compensation	243,287	241,671	240,398
State contributions to State Employees' Retirement System	2,364,481	1,424,200	985,804
State contributions to Social Security	1,059,866	916,488	936,345
Contractual services	4,332,877	4,575,360	4,365,391
Travel	2,525	5,093	1,737
Travel and allowances for committed, paroled and discharged prisoners	10,023	12,206	16,595
Commodities	1,356,080	1,215,276	1,235,680
Printing	13,019	12,794	12,687
Equipment	1,038	670	9,355
Telecommunications services	45,500	39,200	33,902
Operation of automotive equipment	55,841	64,917	51,962
Total Expenditures	<u>23,760,575</u>	<u>20,864,861</u>	<u>20,701,128</u>
LAPSED BALANCES	<u>\$ 525</u>	<u>\$ 2,939</u>	<u>\$ 16,872</u>

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

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

1. Governmental Funds

*General Revenue Fund*

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

*Special Revenue Funds*

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

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

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

1. Governmental Funds (Continued)

*Special Revenue Funds* (Continued)

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for inmates and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in fiscal year 2006, the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

Expenditures from the Residents' Benefit Fund are initiated at the Center, but all the transactions are processed through the General Office. All of the financial accounting for the Center's Residents' Benefit Fund transactions are also performed and maintained at the General Office. Because the Center does not maintain the financial records, a summary of the Center's Residents' Benefit Fund activity for fiscal years 2008 and 2007 will be presented in the General Office Compliance Report for the two years ending June 30, 2008.

2. Fiduciary Fund

*Agency Fund*

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 44,350	\$ 1,243,401	\$ 12,080
Interest / Investment Income	2	25	21
Total Revenues	<u>44,352</u>	<u>1,243,426</u>	<u>12,101</u>
<u>EXPENDITURES</u>			
Purchases	36,098	1,013,538	-
General and Administrative	778	6,810	9,160
Other	-	-	4,711
Total Expenditures	<u>36,876</u>	<u>1,020,348</u>	<u>13,871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,476</u>	<u>223,078</u>	<u>(1,770)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	2,990
Transfers (Out)	<u>(7,476)</u>	<u>(223,078)</u>	<u>-</u>
Total Other Financing Sources	<u>(7,476)</u>	<u>(223,078)</u>	<u>2,990</u>
Net Change in Fund Balance	-	-	1,220
Fund Balance July 1, 2007	<u>-</u>	<u>-</u>	<u>4,565</u>
Fund Balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,785</u>

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 40,649	\$ 1,187,330	\$ 11,188
Interest / Investment Income	5	95	26
Total Revenues	<u>40,654</u>	<u>1,187,425</u>	<u>11,214</u>
<u>EXPENDITURES</u>			
Purchases	35,364	963,360	-
General and Administrative	577	3,756	7,526
Contractual	-	111	-
Equipment	331	-	-
Other	-	-	4,817
Total Expenditures	<u>36,272</u>	<u>967,227</u>	<u>12,343</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,382</u>	<u>220,198</u>	<u>(1,129)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	1,753
Transfers (Out)	<u>(4,382)</u>	<u>(220,198)</u>	<u>-</u>
Total Other Financing Sources	<u>(4,382)</u>	<u>(220,198)</u>	<u>1,753</u>
Net Change in Fund Balance	-	-	624
Fund Balance July 1, 2006	<u>-</u>	<u>-</u>	<u>3,941</u>
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,565</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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	\$ -	\$ 69,591	\$ -	\$ 85,565
<b>Receipts</b>				
Investment Income	-	789	-	774
Inmate Account Receipts	-	1,204,490	-	1,116,867
Appropriations from General Revenue Fund	-	247,638	-	246,007
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>1,452,917</b>	<b>-</b>	<b>1,363,648</b>
<b>Disbursements</b>				
Inmate Account Disbursements	-	1,457,862	-	1,378,848
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>1,457,862</b>	<b>-</b>	<b>1,378,848</b>
<b>Fund Transfers</b>				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(789)	-	(774)
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>(789)</b>	<b>-</b>	<b>(774)</b>
Balance - June 30	<u>\$ -</u>	<u>\$ 63,857</u>	<u>\$ -</u>	<u>\$ 69,591</u>

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN STATE PROPERTY  
(NOT EXAMINED)

For The Years Ended June 30,

	2008				2007					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 252,450	\$ 19,034,182	\$ 2,074,694	\$ 4,880,799	\$ 26,242,125	\$ 252,450	\$ 19,034,182	\$ 2,070,532	\$ 4,880,799	\$ 26,237,963
Additions:										
Purchases	-	9,492	67,616	-	77,108	-	-	16,313	-	16,313
Transfers-in	-	6,360	162,845	-	169,205	-	-	57,447	-	57,447
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Additions</b>	-	15,852	230,461	-	246,313	-	-	73,760	-	73,760
Deductions:										
Transfers-out	-	-	28,890	-	28,890	-	-	4,055	-	4,055
Scrap property	-	-	16,734	-	16,734	-	-	65,543	-	65,543
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
<b>Total Deductions</b>	-	-	45,624	-	45,624	-	-	69,598	-	69,598
<b>Balance, ending</b>	<b>\$ 252,450</b>	<b>\$ 19,050,034</b>	<b>\$ 2,259,531</b>	<b>\$ 4,880,799</b>	<b>\$ 26,442,814</b>	<b>\$ 252,450</b>	<b>\$ 19,034,182</b>	<b>\$ 2,074,694</b>	<b>\$ 4,880,799</b>	<b>\$ 26,242,125</b>

Note: Center management indicated the balances at June 30, 2008 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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	\$ 109	\$ 171	\$ 342
Funeral Furlough	-	-	575
Contraband Cash	-	-	32
Copying Fees	-	-	15,459
Miscellaneous	78	1,677	468
Total Receipts	<u>\$ 187</u>	<u>\$ 1,848</u>	<u>\$ 16,876</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 187	\$ 1,848	\$ 810
Department of Corrections Reimbursement Fund - 523	-	-	16,066
Total Receipts Remitted Directly To State Treasurer	<u>\$ 187</u>	<u>\$ 1,848</u>	<u>\$ 16,876</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 187	\$ 1,848	\$ 16,876
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	-	-	-
Deposits Recorded By The State Comptroller	<u>\$ 187</u>	<u>\$ 1,848</u>	<u>\$ 16,876</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  
TAYLORVILLE 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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
State Contributions to State Employees' Retirement System	\$ 2,364,481	\$ 1,424,200	\$ 940,281	66.02%
Travel	\$ 2,525	\$ 5,093	\$ (2,568)	-50.42%
Equipment	\$ 1,038	\$ 670	\$ 368	54.93%

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

State Contributions to State Employees' Retirement System

The rate of State contributions to State Employees' Retirement System in FY 2008 (16.561%) increased compared to FY 2007 (11.525%).

Travel

In FY 2007, the Center was required to pay for lodging for three employees. This was not the case for FY 2008.

Equipment

Purchases are only made when absolutely necessary. Purchases varied due to necessity of the equipment.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Employee Retirement Contributions				
Paid by Employer	\$ -	\$ 159,467	\$ (159,467)	-100.00%
State Contributions to State				
Employees' Retirement				
System	\$ 1,424,200	\$ 985,804	\$ 438,396	44.47%
Travel	\$ 5,093	\$ 1,737	\$ 3,356	193.21%
Travel and Allowance for				
committed, paroled and				
discharged prisoners	\$ 12,206	\$ 16,595	\$ (4,389)	-26.45%
Equipment	\$ 670	\$ 9,355	\$ (8,685)	-92.84%
Automotive Equipment	\$ 64,917	\$ 51,962	\$ 12,955	24.93%

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

Employee Retirement Contributions Paid by Employer

The state discontinued matching a percentage of the employee's retirement contributions at the beginning of FY 2007.

State Contributions to State Employees' Retirement System

The rate of State contributions to State Employees' Retirement System in FY 2007 (11.525%) increased compared to FY 2006 (7.792%).

Travel

In FY 2007, the Center was required to pay for lodging for three employees. This was not the case for FY 2006.

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

Fiscal Year 2007 (Continued)

Travel and Allowance for committed, paroled and discharged prisoners

Prior to FY 2007, the Center's main method of transportation was using tickets from the Greyhound bus line. In 2007, the Center also began to use Amtrak when it was cheaper than a bus ticket. Additionally, it appeared that more families came to pick up the discharged prisoners.

Equipment

Purchases are only made when absolutely necessary. Purchases varied due to necessity of the equipment.

Automotive Equipment

FY 2006 invoices from the Management Services State Garage Revolving Fund totaling \$7,786 were paid with FY 2007 monies.

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

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed no appropriation line items with significant (20% or more) lapse period expenditures.

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed no appropriation line items with significant (20% or more) lapse period expenditures.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2008</u>
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 150,512	\$ 1,323,841	\$ 1,319,728	\$ 154,625
Resident/Inmate Clothing	28,533	73,181	65,629	36,085
Officers' Clothing	-	26,923	26,923	-
	<u>\$ 179,045</u>	<u>\$ 1,423,945</u>	<u>\$ 1,412,280</u>	<u>\$ 190,710</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 2,097	\$ 36,357	\$ 36,011	\$ 2,443
Residents' Commissary Fund	32,723	1,023,598	1,012,515	43,806
	<u>\$ 34,820</u>	<u>\$ 1,059,955</u>	<u>\$ 1,048,526</u>	<u>\$ 46,249</u>
	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 202,323	\$ 1,173,715	\$ 1,225,526	\$ 150,512
Resident Clothing	33,713	59,605	64,785	28,533
Officers' Clothing	-	26,114	26,114	-
	<u>\$ 236,036</u>	<u>\$ 1,259,434</u>	<u>\$ 1,316,425</u>	<u>\$ 179,045</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 2,229	\$ 35,151	\$ 35,283	\$ 2,097
Residents' Commissary Fund	37,209	957,679	962,165	32,723
	<u>\$ 39,438</u>	<u>\$ 992,830</u>	<u>\$ 997,448</u>	<u>\$ 34,820</u>

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



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

CENTER FUNCTIONS AND PLANNING PROGRAM

The Taylorville Correctional Center (Center) is a Level 5 - high minimum security institution for 1200 adult males. The institution consists of twenty-two buildings on one hundred acres, of which, forty acres are located within the perimeter fence.

The Center was designated as "Gang Free Prison" in December 1996. The Center implemented an innovative program called "Lifestyle Redirection" in May 1998. This program is designed to assist inmates housed at the institution to recognize and deal with the root causes of their criminal behavior. The ultimate goal is to reduce recidivism.

The Center currently maintains a 200-bed substance abuse program. Participants receive 15 hours of group treatment weekly in addition to one-on-one sessions with a counselor.

The Center is also designed as an Americans with Disabilities Act facility and housed a number of inmates with a variety of disabilities. These inmates can participate in adaptive gym. This is offered to those who are physically unable to participate in regular gym due to mobility and safety issues.

The Center continues to embody a holistic philosophy in its approach to programming. Programs that address the whole person, psychologically, mentally, physically and socially are promoted. These programs include Parenting, Teen Parenting, and Inside Out Dads (Parenting for the Incarcerated Dads). Hot Topics are one day presentations on health issues, grief, psychological issues, substance abuse, anger management and self esteem that are conducted on an ongoing basis to address the offenders varied issues

The Center also offers sex offender counseling and education. The program helps sex offenders be more honest about their crimes and the issues that led to those crimes.

The Unified Code of Corrections (730 ILCS 5/3-2-2) directs the Department of Corrections, to accept persons committed to it by the courts of this State for care, custody, treatment, and rehabilitation. In addition to legislative mandate, the institution is striving to create an environment which provides the individual a humane and secure incarceration.

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

CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

The mission statement of the Center is to incarcerate adult offenders assigned to the Center in a gang free environment that maintains safe, secure, and humane living and working conditions for inmates and staff and to provide quality programs and services designed to assist these offenders in making lifestyle changes to enhance the success of their reentry into society. To adhere to this mission statement, following are the goals of the Center:

- Establish and operate under defined policies and procedures that maintain zero tolerance for gangs to enhance and ensure workplace safety for employees and volunteers and to provide a safe and secure living environment for inmates.
- Set a standard of professional excellence and maintain a code of behavior that will serve as a model for the correctional community.
- Allocate and utilize all available resources efficiently to ensure taxpayers receive the maximum benefit for their investment.
- Provide the requirements of constitutional and statutory mandates that govern the custody of convicted felons.
- Establish and operate programs and services which give offenders the opportunity to change their lifestyle to enhance success of their reentry into society upon release.
- Be a good corporate citizen and neighbor to Taylorville and the surrounding communities.

The programs of the Center are designed to achieve the above goals. A meeting of the heads of the Center is held on a monthly basis. During these meetings, Center personnel review the past month's activities and discuss information related to operations and events for the upcoming month. The Center uses this meeting as a means to monitor progress of Center's programs and activities. The Warden also prepares a monthly report, which is sent to the Department of Corrections' Central Office.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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.

	Fiscal Year Ending June 30,		
	2008	2007	2006
Administrative	8	9	9
Business office and stores	14	14	13
Clinical services	16	17	18
Recreation	1	1	1
Maintenance	8	8	8
Laundry	1	1	1
Correctional Officers	173	179	183
Dietary	12	12	12
Medical/Psychiatric	2	2	2
Religion	1	-	-
Total	<u>236</u>	<u>243</u>	<u>247</u>

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

	Fiscal Year	
	2008	2007
Correctional Officers, beginning of year	180	184
New Correctional Officers hired	-	2
Correctional Officers transferred-in	3	2
Correctional Officers transferred-out	2	1
Correctional Officers separated from Department	<u>12</u>	<u>7</u>
Correctional Officers, end of year	<u>169</u>	<u>180</u>

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

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during the fiscal year	<u>12,959</u>	<u>10,969</u>	<u>3,613</u>
Value of overtime hours worked during fiscal year	<u>\$ 539,608</u>	<u>\$ 421,920</u>	<u>\$ 144,011</u>
Compensatory hours earned during fiscal year	<u>7,515</u>	<u>6,047</u>	<u>4,304</u>
Value of compensatory hours earned during fiscal year	<u>\$ 212,265</u>	<u>\$ 159,858</u>	<u>\$ 113,582</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>20,473</u>	<u>17,016</u>	<u>7,917</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 751,874</u>	<u>\$ 581,778</u>	<u>\$ 257,593</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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 17 and 18 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 that an overhead charge of 7% was added to the Center's purchase price of goods before application of the statutorily allowed markup, which resulted in an overall markup of approximately 34% for non-tobacco products over the initial product cost. This matter was addressed with the compliance examination of the Department of Corrections' General Office.

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

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		
	2008	2007	2006
Rated population	600	600	600
Inmate population (as of May 31)	1,163	1,171	1,180
Average number of inmates	1,186	1,177	1,172
Expenditures from appropriations	\$ 23,760,575	\$ 20,864,861	\$ 20,701,128
Less: equipment and capital improvements	1,038	670	9,355
Net expenditures	\$ 23,759,537	\$ 20,864,191	\$ 20,691,773
Net inmate cost per year	\$ 20,033	\$ 17,727	\$ 17,655

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  
TAYLORVILLE 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>236</u>	<u>243</u>	<u>247</u>
Average number of correctional officers	<u>173</u>	<u>179</u>	<u>183</u>
Average number of inmates	<u>1,186</u>	<u>1,177</u>	<u>1,172</u>
Ratio of employees to inmates	<u>1 to 5.03</u>	<u>1 to 4.84</u>	<u>1 to 4.74</u>
Ratio of correctional officers to inmates	<u>1 to 6.86</u>	<u>1 to 6.58</u>	<u>1 to 6.40</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	<u>1</u>	<u>-</u>

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>30</u>	<u>29</u>	<u>29</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE 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		
	2008	2007	2006
Breakfast	156,890	163,050	104,965
Lunch	341,725	355,952	223,883
Dinner	345,676	347,690	228,530
1:00 a.m. meal	12,462	8,151	-
Staff meals	35,271	35,670	45,480
<b>Total meals served</b>	<b>892,024</b>	<b>910,513</b>	<b>602,858</b>
<b>Food Cost</b>	<b>\$ 979,784</b>	<b>\$ 864,556</b>	<b>\$ 921,625</b>
<b>Cost per meal</b>	<b>\$ 1.10</b>	<b>\$ 0.95</b>	<b>\$ 1.53</b>

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		
	2008	2007	2006
Medical Services:			
Health Professionals, Ltd.	<b>\$2,898,560</b>	<b>\$3,157,767</b>	<b>\$2,553,227</b>

Clergy Services:

These invoices are sent to and paid by IDOC's main office at Concordia.

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Comparative data on service efforts and accomplishments was provided by Center personnel for the fiscal years ended June 30:

	Fiscal Year		
	2008	2007	2006
<b>EDUCATIONAL ACHIEVEMENTS</b>			
GED certificates earned	69	63	53
Vocational certificates earned	136	133	178
Associate degrees earned	1	6	4
Work training program certificates earned	20	15	16
Food handlers licensing class graduates	58	61	78
<b>COMMUNITY SERVICE PROJECTS</b>			
Hours of work completed	436	4,084	5,655
Bags of trash collected	154	343	791

The Vocational School at Taylorville Correctional Center builds Habitat for Humanity homes. They are currently working on what will amount to a total of 142 - 150 homes built by 2009.

Management has also implemented increased programming during the two years ended June 30, 2008. Additionally, Staff Development Programs at the Center include annual cycle training for all employees. Also available to state employees is the Upward Mobility program and smoking cessation support.

The Center has implemented programs to reduce injuries to employees and offenders. These programs include an adaptive gym for offenders, substance abuse programs for inmates, and an annual cycle training day for employees. The annual cycle training day is aimed at reducing employee injuries and requires all employees to learn first aid and CPR. Additionally, the Center has many hot topic presentations for offenders. These are one day presentations on a variety of topics including grief, cancer, proper lifting, exercise, and health and physical wellness programs which are presented by Health Care Unit.

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (Continued)

Taylorville Correctional Center has a CiviGenics program that helps those inmates who have a substance abuse problem. Comparative data for the program are as follows:

	Fiscal Year	
	2008	2007
TREATMENT PROGRAMS		
Substance abuse program enrollment	191	200
Number of successful discharges	148	77
Number of group hours provided	63,565	50,874
Number of individual hours provided	1,035	642

The program began at the Center on October 1, 2006. This program services 120 inmates. CiviGenics at Taylorville Correctional Center has been going well for staff and inmates. The response to treatment has been a challenge for everyone. Inmates are gaining an understanding of behaviors that have brought them here and to learn new skills they can use to live a life free of drugs and crime. The curriculum has given the inmates a new perspective on how to go home and stay home.

The Center encourages the inmates to take advantage of all programs at Taylorville Correctional Center. Several of the clients attend and graduate from Lifestyle Redirection, ABE, GED, and many take college courses in the evening. Inmates also attend alcoholics anonymous and narcotics anonymous meetings. All inmates in the program receive fifteen hours of group training per week.

Staff of the program receive updates from released inmates to tell the staff how they are doing. The staff consists of six counselors and one clinical supervisor. For most of the two years, the program has been fully staffed. In April of 2008, one staff member resigned. Since then, there have been two applicants. Three of the staff members are attending training to obtain CEU's for certification.