

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

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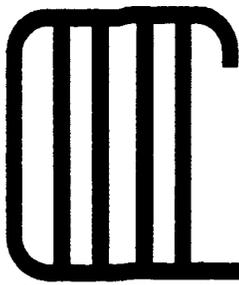
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

CENTER OFFICIALS

Warden	Mr. Steven Mensing
Assistant Warden - Programs (Current)	Ms. Casandra Wright
Assistant Warden - Programs (7/1/06 to 5/31/07)	Ms. Patricia West
Assistant Warden - Operations	Mr. Gregory Schwartz
Acting Business Office Administrator	Ms. Belinda Francois

The Center is located at:

Vandalia Correctional Center
Rt. 51 North
P.O. Box 500
Vandalia, IL 62471



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker Jr.
Director

Vandalia Correctional Center / Rt. 51 North / P.O. Box 500 / Vandalia, IL 62471 / Telephone: (618) 283-4170 / TDD: (600) 526-0844

MANAGEMENT ASSERTION LETTER

Glass and Shuffett, Ltd.
Certified Public Accountants
1819 W. McCord, Box 489
Centralia, IL 62801

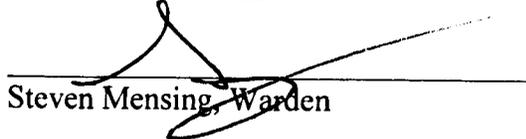
January 23, 2009

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 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,
Vandalia Correctional Center


Steven Mensing, Warden


Belinda Francois, Acting
Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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	0	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	1

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

There were no current findings.

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	10	Lack of adequate segregation of duties.

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

EXIT CONFERENCE

Center management waived having an exit conference per a correspondence dated December 24, 2008.

GLASS AND SHUFFETT, LTD.

Certified Public Accountants

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P.O. Box 489

Centralia, Illinois 62801

(618) 532-5683

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Carlyle, Illinois 62231

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American Institute of
Certified Public Accountants
Illinois Society of
Certified Public Accountants

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

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

In our opinion, the State of Illinois Department of Corrections - Vandalia 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 - Vandalia 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 - Vandalia 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 - Vandalia 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 - Vandalia 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.

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 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.


Glass and Shuffett, Ltd.

January 23, 2009

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

Prior Findings Not Repeated

A. Finding:

The Center's procedures for handling cash removed from debit card machines did not provide for an effective segregation of duties.

Disposition:

Recommendation implemented. The Center has reassigned the duty of reconciling cash collected to an employee not responsible for collecting cash directly from the machines. (Finding Code 06-1)

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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 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
VANDALIA 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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
			EXPENDITURES JULY 1 TO AUGUST 31, 2008	EXPENDITURES JULY 1 TO AUGUST 31, 2008		
PUBLIC ACT 95-0348						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 22,466,700	\$ 21,378,246	\$ 1,088,365	\$ 22,466,611	\$ 89	
Student, member and inmate compensation	339,200	311,607	27,593	339,200	-	
State contributions to State Employees' Retirement System	3,723,200	3,542,776	180,408	3,723,184	16	
State contributions to Social Security	1,662,200	1,581,003	81,132	1,662,135	65	
Contractual services	3,874,100	3,572,685	301,402	3,874,087	13	
Travel	11,100	9,200	1,804	11,004	96	
Travel and allowances for committed, paroled and discharged prisoners	13,800	13,503	236	13,739	61	
Commodities	2,007,600	1,930,586	76,910	2,007,496	104	
Printing	12,800	12,577	190	12,767	33	
Equipment	18,000	14,908	3,024	17,932	68	
Telecommunications services	52,100	52,100	-	52,100	-	
Operation of automotive equipment	146,600	134,425	12,098	146,523	77	
Total - Fiscal Year 2008	\$ 34,327,400	\$ 32,553,616	\$ 1,773,162	\$ 34,326,778	\$ 622	

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
VANDALIA 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
PUBLIC ACT 94-0798					
GENERAL REVENUE FUND - 001					
Personal services	\$ 21,676,600	\$ 20,571,317	\$ 1,105,183	\$ 21,676,500	\$ 100
Student, member and inmate compensation	346,400	317,326	29,066	346,392	8
State contributions to State Employees' Retirement System	2,500,000	2,372,551	127,425	2,499,976	24
State contributions to Social Security	1,603,000	1,520,651	82,253	1,602,904	96
Contractual services	3,808,992	3,544,661	264,133	3,808,794	198
Travel	10,610	10,096	514	10,610	-
Travel and allowances for committed, paroled and discharged prisoners	21,500	21,133	364	21,497	3
Commodities	1,902,500	1,694,784	207,716	1,902,500	-
Printing	15,600	15,477	90	15,567	33
Equipment	-	-	-	-	-
Telecommunications services	85,200	58,446	26,754	85,200	-
Operation of automotive equipment	120,300	112,360	7,940	120,300	-
Total - Fiscal Year 2007	\$ 32,090,702	\$ 30,238,802	\$ 1,851,438	\$ 32,090,240	\$ 462

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
VANDALIA 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)	\$ 34,327,400	\$ 32,090,702	\$ 31,116,600
EXPENDITURES			
Personal services	\$ 22,466,611	\$ 21,676,500	\$ 21,052,233
Employee retirement contributions paid by employer	-	-	271,413
Student, member and inmate compensation	339,200	346,392	340,065
State contributions to State Employees' Retirement System	3,723,184	2,499,976	1,640,336
State contributions to Social Security	1,662,135	1,602,904	1,553,512
Contractual services	3,874,087	3,808,794	4,004,627
Travel	11,004	10,610	5,711
Travel and allowances for committed, paroled and discharged prisoners	13,739	21,497	27,757
Commodities	2,007,496	1,902,500	1,990,324
Printing	12,767	15,567	15,389
Equipment	17,932	-	11,122
Telecommunications services	52,100	85,200	53,737
Operation of automotive equipment	146,523	120,300	130,564
Total Expenditures	<u>\$ 34,326,778</u>	<u>\$ 32,090,240</u>	<u>\$ 31,096,790</u>
LAPSED BALANCES	<u>\$ 622</u>	<u>\$ 462</u>	<u>\$ 19,810</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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 four 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.

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.

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

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
VANDALIA 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>Fund</u>	<u>Fund</u>	<u>Fund</u>
<u>REVENUES</u>			
Income from Sales	\$ 47,646	\$1,397,163	\$ 4,901
Interest / Investment Income	27	592	13
Miscellaneous:			
Other	-	-	1,520
Donations	-	-	-
Total Revenues	<u>47,673</u>	<u>1,397,755</u>	<u>6,434</u>
<u>EXPENDITURES</u>			
Purchases	43,300	1,140,011	-
General and Administrative	-	-	-
Contractual	-	-	315
Equipment	-	-	-
Donations	-	-	1,448
Other	1,980	7,411	5,371
Total Expenditures	<u>45,280</u>	<u>1,147,422</u>	<u>7,134</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,393</u>	<u>250,333</u>	<u>(700)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	888
Transfers (Out)	(2,393)	(250,333)	-
Total Other Financing Sources	<u>(2,393)</u>	<u>(250,333)</u>	<u>888</u>
Net Change in Fund Balance	-	-	188
Fund Balance July 1, 2007	-	-	6,119
Fund Balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,307</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDLIA 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	\$ 72,758	\$1,259,836	\$ 5,173
Interest / Investment Income	37	910	21
Miscellaneous:			
Other	-	-	2,904
Donations	-	-	-
Total Revenues	<u>72,795</u>	<u>1,260,746</u>	<u>8,098</u>
<u>EXPENDITURES</u>			
Purchases	66,090	1,018,281	-
General and Administrative	-	-	-
Contractual	-	-	1,406
Equipment	-	-	-
Donations	-	-	2,177
Other	2,249	12,150	8,016
Total Expenditures	<u>68,339</u>	<u>1,030,431</u>	<u>11,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,456</u>	<u>230,315</u>	<u>(3,501)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	1,693
Transfers (Out)	(4,456)	(230,315)	-
Total Other Financing Sources	<u>(4,456)</u>	<u>(230,315)</u>	<u>1,693</u>
Net Change in Fund Balance	-	-	(1,808)
Fund Balance July 1, 2006	-	-	7,927
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,119</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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	\$ 967	\$ 75,785	\$ -	\$ 80,178
Receipts				
Investment Income	-	1,681	-	1,854
Inmate Account Receipts	-	1,838,786	-	1,670,176
Appropriations from General Revenue Fund	27,400	-	22,100	-
TOTAL RECEIPTS	27,400	1,840,467	22,100	1,672,030
Disbursements				
Inmate Account Disbursements	-	1,841,752	-	1,674,569
Disbursements for released inmates	13,870	-	21,133	-
TOTAL DISBURSEMENTS	13,870	1,841,752	21,133	1,674,569
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	(14,200)	(1,681)	-	(1,854)
TOTAL TRANSFERS	(14,200)	(1,681)	-	(1,854)
Balance - June 30	\$ 297	\$ 72,819	\$ 967	\$ 75,785

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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	\$ 4,707,542	\$28,866,240	\$ 3,362,944	\$ -	\$36,936,726	\$ 4,707,542	\$28,866,240	\$ 3,444,500	\$ -	\$37,018,282
Additions:										
Purchases	-	-	16,262	-	16,262	-	-	14,892	-	14,892
Transfers-in	-	-	193,634	-	193,634	-	-	33,203	-	33,203
Capital Development Board	-	35,706	-	-	35,706	-	-	-	-	-
Residents' Benefit Fund	-	-	6,198	-	6,198	-	-	11,885	-	11,885
Donations	-	-	2,547	-	2,547	-	-	2,339	-	2,339
Total Additions	-	35,706	218,641	-	254,347	-	-	62,319	-	62,319
Deductions:										
Scrap property	-	-	12,205	-	12,205	-	-	45,461	-	45,461
Surplus property	-	-	-	-	-	-	-	98,327	-	98,327
Adjustment	-	-	-	-	-	-	-	87	-	87
Total Deductions	-	-	12,205	-	12,205	-	-	143,875	-	143,875
Balance, ending	\$ 4,707,542	\$28,901,946	\$ 3,569,380	\$ -	\$37,178,868	\$ 4,707,542	\$28,866,240	\$ 3,362,944	\$ -	\$36,936,726

Note: The property 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
VANDALIA 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	\$ 640	\$ 487	\$ 256
Inmate Restitution	-	-	13,610
Dormant Inmate Accounts	1,065	1,030	1,154
Funeral Furlough	-	325	791
Miscellaneous	631	380	-
TOTAL RECEIPTS	\$ 2,336	\$ 2,222	\$ 15,811
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 2,336	\$ 1,897	\$ 1,410
Department of Corrections Reimbursement Fund - 523	-	325	14,401
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 2,336	\$ 2,222	\$ 15,811
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 2,336	\$ 1,897	\$ 1,410
Add: Deposits in transit - Beginning of year	380	266	35
Deduct: Deposits in transit - End of year	-	(380)	(266)
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 2,716	\$ 1,783	\$ 1,179

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
VANDALIA 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</u>		<u>INCREASE</u>	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State Contribution to State Employees Retirement System	\$3,723,184	\$ 2,499,976	\$1,223,203	48.93%
Travel and Allowances for Committed, Paroled and Discharged Prisoners	\$ 13,739	\$ 21,497	\$ (7,758)	(36.09)%
Equipment	\$ 17,932	\$ -	\$ 17,932	100.00%
Telecommunications Services	\$ 52,100	\$ 85,200	\$ (33,100)	(38.85)%
Operation of Automotive Equipment	\$ 146,523	\$ 120,300	\$ 26,300	21.80%

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

State Contribution to State Employees Retirement System

The significant increase in State retirement contributions resulted from an increase in the required employees contribution rate from 11.53% in fiscal year 2007 to 16.561% in fiscal year 2008.

Travel and Allowances for Committed, Paroled and Discharged Prisoners

Center officials attribute the decrease in travel and allowance expenditures to spending restrictions placed on inmate accounts 60 days prior to release. As a result, more inmates had sufficient funds in their trust accounts to pay for their own transportation at time of release.

Equipment

Equipment expenditures are based on an amount allocated to each Center from the General Office. No money was allocated in fiscal year 2007.

Telecommunications Services

Telecommunications charges from the State Telecommunication Revolving Fund for the last quarter of fiscal year 2006 were paid in fiscal year 2007 resulting in the significant increase in telecommunication expenditures in fiscal year 2007.

Operation of Automotive Equipment

Per Center officials, higher costs for the operation of automotive equipment is reflective of an older vehicle fleet and higher fuel costs. Additionally, \$8,500 of fiscal year 2007 expenditures were paid with fiscal year 2008 monies.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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</u>		<u>INCREASE</u>	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement				
Contributions Paid by Employees	\$ -	\$ 271,413	\$ (271,413)	(100.00)%
State Contributions to State				
Employees Retirement System	\$2,499,976	\$ 1,640,336	\$ 859,640	52.41%
Travel	\$ 10,610	\$ 5,711	\$ 4,899	85.78%
Travel and Allowances for Committed, Paroled and Discharged Prisoners	\$ 21,497	\$ 27,757	\$ (6,260)	(22.55)%
Equipment	\$ -	\$ 11,122	\$ (11,122)	(100.00)%
Telecommunications Services	\$ 85,200	\$ 53,737	\$ 31,463	58.55%

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

Employee Retirement Contributions Paid by Employees

This appropriation was eliminated in fiscal year 2005. Only a small amount was paid by the State in fiscal year 2006, as per union contract and none was paid in fiscal year 2007.

State Contributions to State Employees Retirement System

The significant increase in state retirement contributions resulted from an increase in the required employer contribution rate from 7.795% in fiscal year 2006 to 11.53% in fiscal year 2007.

Travel

In December, 2005, a memorandum of understanding was signed by the Director of the Department and the union allowing employees on escort duty the option of refusing a sack lunch. Instead, employees could submit for a paid lunch that resulted in higher travel cost in 2007.

Travel Allowances for Committed, Paroled and Discharged Prisoners

Center officials attribute the decrease in travel and allowance expenditures to spending restrictions placed on inmates' accounts 60 days prior to release. As a result more inmates had sufficient funds in their trust accounts to pay for their own transportation at time of release.

Equipment

Equipment expenditures are based on an amount allocated to each Center from the General Office. No money was allocated in fiscal year 2007.

Telecommunications Services

Per Center officials, fiscal year 2006 invoices from the State Telecommunications Revolving Fund totaling \$23,831 were paid with fiscal year 2007 monies.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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 two appropriation line items with significant (10% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2008</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$11,000	\$1,804	16.40%
Equipment	\$17,932	\$3,024	16.86%

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

Travel

Per Center officials, delays in processing travel vouchers occurred because the Center was waiting for the Department to move money to the necessary line items.

Equipment

Purchases of equipment were delayed until the end of the year pending availability of funds.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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 two appropriation line items with significant (10% 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>
Commodities	\$1,902,500	\$207,716	10.92%
Telecommunications Services	\$ 85,200	\$ 26,754	31.40%

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

Commodities

Per Center officials, delays in processing commodities vouchers occurred because the Center was waiting for the Department to move money to the necessary line items.

Telecommunications Services

Lapse period spending was due to timing of billings from the Department of Central Management Services for telecommunications services used during the fiscal year.

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

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
GENERAL REVENUE FUND				
General Stores	\$ 193,465	\$ 1,790,891	\$ 1,782,634	\$ 201,722
Mechanical Stores	164,120	257,758	262,360	159,518
Resident/Inmate Clothing	67,090	123,889	146,459	44,520
Officers' Clothing	2,387	24,028	24,067	2,348
Office Supplies	1,180	14,555	13,934	1,801
Postage	1,540	23,445	24,610	375
Surplus Inventory	8,034	-	8,034	-
	<u>\$ 437,816</u>	<u>\$2,234,566</u>	<u>\$ 2,262,098</u>	<u>\$ 410,284</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 4,961	\$ 41,997	\$ 43,299	\$ 3,659
Residents' Commissary Fund	68,639	1,136,385	1,140,011	65,013
	<u>\$ 73,600</u>	<u>\$1,178,382</u>	<u>\$ 1,183,310</u>	<u>\$ 68,672</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 228,429	\$ 1,627,408	\$ 1,662,372	\$ 193,465
Mechanical Stores	164,825	277,095	277,800	164,120
Resident Clothing	85,240	175,469	193,619	67,090
Officers' Clothing	2,439	10,375	10,427	2,387
Office Supplies	1,166	18,699	18,685	1,180
Postage	1,876	24,600	24,936	1,540
Surplus Inventory	8,016	18	-	8,034
	<u>\$ 491,991</u>	<u>\$2,133,664</u>	<u>\$ 2,187,839</u>	<u>\$ 437,816</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 4,712	\$ 66,339	\$ 66,090	\$ 4,961
Residents' Commissary Fund	76,971	1,009,949	1,018,281	68,639
	<u>\$ 81,683</u>	<u>\$1,076,288</u>	<u>\$ 1,084,371</u>	<u>\$ 73,600</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

The Vandalia Correctional Center is a minimum security correctional institution for adult male offenders, which opened in 1921 and is located on 1,715 acres of land in Vandalia, Illinois. In 1980, the Center opened a work camp, which housed up to 50 inmates, and was expanded in 1996 to a 400 bed site. Inmates at the work camp provide services such as mowing, clean-up projects, and public service projects on institutional grounds and to nearby state and local governmental agencies and nonprofit organizations.

The Center was last accredited in 1999 by the Commission on Accreditation for Corrections of the American Correctional Association for a three-year period.

Authority

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) mandates the Department to “accept persons committed to it by the courts of this State for care, custody, treatment and rehabilitation”. Within this framework, the Department offers the residents a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These programs include GED classes, vocational training and Junior College level academic courses offered by Correctional School District #428. In addition, the Department strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services as well as recreation programs.

Planning Program

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

On an annual basis, key personnel responsible for implementation meet to update the plan, assess progress in the attainment of goals and objectives previously established, and to determine if plans are being implemented in accordance with the time schedule set forth. The annual goals and objectives of the administrative staff, as well as department heads, are formulated to comply with the Center’s functions and planning program. The goals and objectives of these employees are reviewed and revised as necessary on a quarterly basis.

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

CENTER FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

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

Auditors' Assessment of Center's Planning Program

Vandalia Correctional Center appears to be effectively using their planning program to improve their current management of the Center and has established adequate operating programs to meet their defined goals and objectives.

Agency Head and Location

Steve Mensing, Warden
Vandalia Correctional Center
Rt. 51 North
P.O. Box 500
Vandalia, IL 62471

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VANDALIA 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,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	7	8	7
Business office and stores	11	12	12
Clinical services	13	15	16
Work Camp	20	20	20
Recreation	1	1	2
Maintenance	10	11	12
Utilities	8	7	8
Laundry	1	1	1
Correctional Officers	271	291	305
Dietary	11	11	10
Medical/Psychiatric	12	13	13
Religion	<u>1</u>	<u>1</u>	<u>1</u>
Total	<u>366</u>	<u>391</u>	<u>407</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	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	289	299
New Correctional Officers hired	0	0
Correctional Officers transferred-in	2	1
Correctional Officers transferred-out	(1)	(5)
Correctional Officers separated from Department	(24)	(6)
Correctional Officers, end of the year	<u>266</u>	<u>289</u>

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

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DEPARTMENT OF CORRECTIONS
VANDALIA 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>8,065</u>	<u>4,408</u>	<u>3,703</u>
Value of overtime hours worked during fiscal year	<u>\$373,247</u>	<u>\$180,971</u>	<u>\$146,953</u>
Compensatory hours earned during fiscal year	<u>14,508</u>	<u>14,207</u>	<u>11,141</u>
Value of compensatory hours earned during fiscal year	<u>\$422,646</u>	<u>\$386,642</u>	<u>\$292,575</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>22,573</u>	<u>18,615</u>	<u>14,844</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$795,893</u>	<u>\$567,613</u>	<u>\$439,528</u>

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VANDALIA 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, 48 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 a 7% operating charge has been added to the purchase price of goods sold in the inmate commissary, resulting in a mark-up of 34% over the purchase price, instead of the statutorily allowed mark-up of 25%.

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VANDALIA CORRECTIONAL CENTER
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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		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
Inmate population (as of May 31)	<u>1,474</u>	<u>1,456</u>	<u>1,505</u>
Average number of inmates	<u>1,459</u>	<u>1,487</u>	<u>1,488</u>
Expenditures from appropriations	\$34,326,778	\$32,090,240	\$31,096,790
Less-equipment and capital improvements	<u>17,932</u>	<u>-</u>	<u>11,122</u>
Net expenditures	<u>\$34,308,846</u>	<u>\$32,090,240</u>	<u>\$31,085,668</u>
Net inmate cost per year	<u>\$ 23,515</u>	<u>\$ 21,581</u>	<u>\$ 20,890</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.

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DEPARTMENT OF CORRECTIONS
VANDALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
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CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>366</u>	<u>391</u>	<u>407</u>
Average number of correctional officers	<u>271</u>	<u>291</u>	<u>305</u>
Average number of inmates	<u>1,459</u>	<u>1,487</u>	<u>1,488</u>
Ratio of employees to inmates	<u>1 to 4</u>	<u>1 to 3.8</u>	<u>1 to 3.7</u>
Ratio of correctional officers to inmates	<u>1 to 5.4</u>	<u>1 to 5.1</u>	<u>1 to 4.9</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>4</u>	<u>4</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>29</u>	<u>29</u>	<u>28</u>

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VANDALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
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FOOD SERVICES (not examined)

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

	Fiscal Year		
	2008	2007	2006
Breakfast	185,423	155,550	196,138
Lunch	452,976	366,000	471,470
Dinner	345,978	329,400	346,764
Staff meals	153,387	139,500	147,966
Vocational School Meals	<u>4,872</u>	<u>4,597</u>	<u>4,432</u>
Total Meals Served	<u>1,142,636</u>	<u>995,047</u>	<u>1,166,770</u>
Food Cost	<u>\$1,488,107</u>	<u>\$1,382,918</u>	<u>\$1,470,700</u>
Cost Per Meal	<u>\$ 1.30</u>	<u>\$ 1.39</u>	<u>\$ 1.26</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		
	2008	2007	2006
Medical Services:			
Health Professionals Ltd.	<u>\$1,755,672</u>	<u>\$1,766,907</u>	<u>\$1,808,287</u>
Clergy Services:			
Masjid Wali Hasan	\$ -	\$ -	\$ 3,141
Lubabitch Chedar	<u>-</u>	<u>-</u>	<u>540</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,681</u>

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VANDALIA CORRECTIONAL CENTER
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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

	FISCAL YEAR		
	2008	2007	2006
WORK CAMP SERVICES			
Days of Work Completed by Residents:			
Outside Institution	7,620	13,102	17,770
Inside Institution	<u>14,185</u>	<u>20,680</u>	<u>8,767</u>
Total Days of Work Completed	<u><u>21,805</u></u>	<u><u>33,782</u></u>	<u><u>26,537</u></u>
Outside Institution:			
Hours of Work Performed by Entity Type:			
Disaster	945	25,828	444
Governmental Agencies	23,590	29,152	44,480
Local & State Parks	12,417	16,163	23,449
Non-Profit	14,907	21,925	29,908
Highway	2,098	1,482	1,890
Youth Services	305	589	973
Special Projects	<u>2,889</u>	<u>3,128</u>	<u>5,480</u>
Total Hours of Work Performed	57,151	98,267	106,624
Inside Institution:			
Total Hours of Work Performed	<u>49,239</u>	<u>56,838</u>	<u>52,602</u>
Total Hours of Work Camp Services	<u><u>106,390</u></u>	<u><u>155,105</u></u>	<u><u>159,226</u></u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

	2008	2007	2006
CLINICAL SERVICES			
Work Release Applications Process	1,926	2,464	3,002
Transfer Reports Processed	342	949	1,159
Mandatory Supervisory Release Placements	1,579	2,020	2,463
HEALTH CARE UNIT SERVICES			
Inmates Seen for Treatment, Sick Call, Etc.	34,872	29,643	36,008
On Site Specialty Services (Clinics, Dental, Etc.)	6,360	6,882	7,334
EDUCATIONAL SERVICES			
Full and Part Time Students Served	1,386	1,401	2,377
Inmates Receiving GED Certificate	93	106	93
Inmates Receiving College Vocational Certificates	113	69	74
Inmates Receiving Associate Degrees	-	-	-
WORK CAMP AND GARDEN HOUSE			
Value of Fresh Garden Vegetable Grown and Provided for Daily Meals	\$ 30,150	\$ 32,032	\$ 32,497