

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE

ILLINOIS YOUTH CENTER - HARRISBURG

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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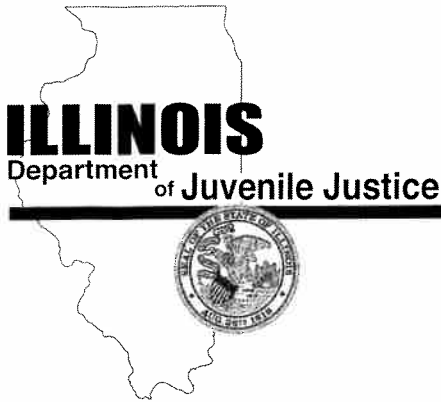
STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
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**CENTER OFFICIALS**

Superintendent (Current) (3/30/07 to 7/30/08)	Mr. Robert Price
Acting Superintendent (7/31/08 to 11/02/08) (3/05/07 to 3/29/07)	Mr. Donald Rumsey
Warden / Superintendent (8/03/06 to 3/04/07)	Mr. William Kilquest
Warden (4/01/06 to 8/02/06)	Mr. Greg Pattison
Assistant Superintendent Programs (Current)	Vacant
Assistant Superintendent - Programs (7/15/05 to 8/01/07)	Mr. Stephen Scates
Assistant Superintendent - Operations	Mr. Donald Rumsey
Business Office Administrator	Ms. Janie Fields

The Center is located at:

1201 West Poplar Street  
P.O. Box 300  
Harrisburg, Illinois 62946



**Pat Quinn**  
Governor

**Kurt C. Friedenauer**  
Director

**IYC Harrisburg, 1201 W Poplar, Harrisburg IL 62946**  
**Phone: (618) 252-8681 / TDD: (800) 526-0844**

February 11, 2009

Kerber, Eck & Braeckel LLP  
1116 West Main Street  
P.O. Box 1417  
Carbondale, IL 62903-1417

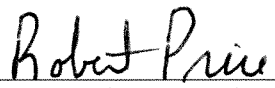
Ladies and Gentlemen:

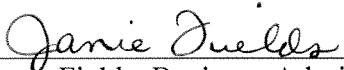
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center'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, 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,

Illinois Youth Center – Harrisburg

  
\_\_\_\_\_  
Robert Price, Superintendent

  
\_\_\_\_\_  
Janie Fields, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
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	2	4
Repeated findings	2	0
Prior recommendations implemented or not repeated	2	1

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-1	11	Voucher processing weakness	Noncompliance and Significant Deficiency
08-2	12	Inadequate controls over commodities inventory	Noncompliance and Significant Deficiency

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DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	13	Inadequate internal controls over employee on leaves of absence
B	13	Automated property control system not up to date

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated February 11, 2009.

Responses to the recommendations were provided by Mary Ann Bohlen, Assistant Deputy Director of Fiscal Accounting and Compliance with the Department of Corrections, Division of Finance and Administration in a letter dated February 11, 2009.



Kerber, Eck & Braeckel LLP

CPAs and  
Management Consultants

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**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 Juvenile Justice - Illinois Youth Center - Harrisburg'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 Juvenile Justice - Illinois Youth Center - Harrisburg is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Harrisburg's compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg 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.



**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 Juvenile Justice - Illinois Youth Center - Harrisburg'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 Juvenile Justice - Illinois Youth Center - Harrisburg is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Harrisburg's compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg on behalf of the State or held in trust by the State of Illinois Department of Juvenile Justice - Illinois Youth Center – Harrisburg 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 Juvenile Justice’s - General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Juvenile Justice – 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 Juvenile Justice - Illinois Youth Center - Harrisburg’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 Juvenile Justice - Illinois Youth Center - Harrisburg’s compliance with specified requirements.

In our opinion, the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Harrisburg complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as Finding Code No. 08-1 and 08-2.

## **Internal Control**

The management of the State of Illinois Department of Juvenile Justice Illinois Youth Center - Harrisburg 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 Juvenile Justice - Illinois Youth Center - Harrisburg'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 Juvenile Justice - Illinois Youth Center - Harrisburg's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Harrisburg's internal control over compliance.

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

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings to be material weaknesses.

There were no immaterial findings that have been excluded from this report.

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

## **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Comparative Schedule of Cash Receipts and Deposits, Schedule of Locally Held Funds, Schedule of Changes in State Property, Schedule of Changes in Inventories, 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.

Kerber, Eck & Braeckel LLP  
Kerber, Eck & Braeckel  
Carbondale, Illinois

February 11, 2009

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2008

Current Findings

08-1. **FINDING** (Voucher Processing Weakness)

The Illinois Youth Center – Harrisburg (Center) did not exercise adequate control over voucher processing.

The Center did not approve all vouchers for payment within the required time limits. We noted 12 of 50 (24%) vouchers tested, totaling \$14,550 were approved for payment from 4 to 96 days late.

The Department of Corrections Administrative Directive (02.35.120) and the Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill.

Center management stated that they were waiting on appropriation transfers which prevented timely processing and payment of vendor invoices. Invoices cannot be approved for payment until sufficient funds are available for expenditure.

Failure to promptly approve vouchers may result in late payment of bills to vendors and result in interest charges levied against the Center. We noted \$128 in interest charges were paid or required to be paid by the Center during the engagement period. (Finding Code No. 08-1, 06-1)

**RECOMMENDATION**

We recommend the Center comply with the Department’s Administrative Directives and the Illinois Administrative Code procedures and implement controls to ensure vouchers are approved within the required time frame.

**CENTER RESPONSE**

Recommendation accepted. The facility will make every effort to ensure vouchers are approved in accordance with the Prompt Pay Act.

08-2. **FINDING** (Inadequate Controls Over the Commodities Inventory)

The Illinois Youth Center – Harrisburg (Center) did not maintain adequate controls over commodities inventory. We noted the following:

- The Center did not conduct the proper monthly inventories of the commodities storeroom for FY07. Center staff could not provide auditors with any supporting documentation that the required monthly inventory counts were performed in FY07.
- The Center's balance in The Inventory Management System (TIMS) contained discrepancies when compared to the auditor's physical count. We noted 2 of 15 (13%) items tested, including 3 cases of turkey ham, valued at \$154, included in the test counts and not included in TIMS and 1 case of napkins, valued at \$25 included in TIMS and not in the test counts.

The Department of Corrections Administrative Directive (02.82.112) requires each item in a storeroom to be counted at least twice annually, once by a complete inventory on June 30, and once by one of 11 monthly test counts. Good business practices would require staff to count items from the floor to the count sheet as well as the count sheet to the floor during physical counts.

Center management stated the monthly inventory counts were performed but they are unable to locate the documentation. Additionally, the discrepancies between the auditor's physical counts and TIMS are due to conversion factors of weight versus quantity which can result in certain variances. Center management also stated they believed they followed the Administrative Directive regarding the verification and audit of the year-end physical count.

Failure to maintain an accurate perpetual inventory system may result in inadequate inventory levels to accommodate operational needs or result in surplus spending for goods that are not needed. (Finding Code No. 08-2, 06-2)

**RECOMMENDATION**

We recommend the Center properly maintain the perpetual inventory records and complete the monthly physical counts.

**CENTER RESPONSE**

Recommendation accepted. The facility will make every effort to ensure controls are maintained with the Administrative Directives.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2008

Prior Findings Not Repeated

A. **FINDING** (Inadequate Internal Controls over Employees on Leaves of Absence)

During the last examination period, it was noted that the Illinois Youth Center – Harrisburg (Center) did not exercise adequate controls over persons taking leaves of absence.

1 of 10 (10%) employees tested taking a leave of absence was overpaid \$1,068 and the Center did not seek reimbursement from the employee. (Finding Code No. 06-3)

**DISPOSITION OF FINDING**

During our current examination period, our sample test disclosed no instances of noncompliance with internal controls over employees on leaves of absence.

B. **FINDING** (Automated Property Control System not up to date)

During the last examination period, we noted that the Center did not update the Automated Property Control System (APCS) in a timely manner.

**DISPOSITION OF FINDING**

During our current examination period, we found no instances of the Center not updating the APCS system in a timely manner.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
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)
- 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 Schedule of Locally Held Funds-Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.



STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
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		
	\$ 14,234,700	\$ 13,096,907	\$ 719,896	\$ 13,816,803	\$ 417,897	
Student, member and inmate compensation	44,200	34,696	3,415	38,111	6,089	
State contributions to State Employees' Retirement System	2,357,400	2,169,864	119,272	2,289,136	68,264	
State contributions to Social Security	1,089,000	970,292	53,784	1,024,076	64,924	
Contractual services	2,507,200	2,194,707	247,696	2,442,403	64,797	
Travel	10,400	8,287	138	8,425	1,975	
Travel and allowances for committed, paroled and discharged prisoners	10,800	9,341	1,237	10,578	222	
Commodities	889,900	662,017	136,570	798,587	91,313	
Printing	14,600	10,114	-	10,114	4,486	
Equipment	26,000	3,954	-	3,954	22,046	
Telecommunications services	67,000	59,638	3,791	63,429	3,571	
Operation of automotive equipment	55,000	43,624	11,262	54,886	114	
Total - Fiscal Year 2008	\$ 21,306,200	\$ 19,263,441	\$ 1,297,061	\$ 20,560,502	\$ 745,698	

PUBLIC ACT (95-348)

GENERAL REVENUE FUND - 001

15

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES JULY 1 TO AUGUST 31, 2007		
	\$ 13,677,400	\$ 12,976,011	\$ 673,317	\$ 13,649,328	\$ 28,072	
Personal services						
Student, member and inmate compensation	48,600	35,640	3,053	38,693	9,907	
State contributions to State Employees' Retirement System	1,577,000	1,495,948	77,891	1,573,839	3,161	
State contributions to Social Security	1,011,400	960,959	50,362	1,011,321	79	
Contractual services	2,329,050	2,020,359	308,575	2,328,934	116	
Travel	10,600	8,872	1,610	10,482	118	
Travel and allowances for committed, paroled and discharged prisoners	9,000	7,474	1,487	8,961	39	
Commodities	860,400	717,120	140,582	857,702	2,698	
Printing	14,200	14,185	-	14,185	15	
Equipment	40,200	24,903	14,154	39,057	1,143	
Telecommunications services	61,700	47,145	14,555	61,700	-	
Operation of automotive equipment	57,400	43,570	7,478	51,048	6,352	
<b>Total - Fiscal Year 2007</b>	<b>\$ 19,696,950</b>	<b>\$ 18,352,186</b>	<b>\$ 1,293,064</b>	<b>\$ 19,645,250</b>	<b>\$ 51,700</b>	

PUBLIC ACT (94-798)

GENERAL REVENUE FUND - 001

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - HARRISBURG  
LIMITED SCOPE COMPLIANCE EXAMINATION  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Years Ended June 30, 2008

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-348	P.A. 94-798	P.A. 94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 21,306,200	\$ 19,696,950	\$ 18,802,200
EXPENDITURES			
Personal services	\$ 13,816,803	\$ 13,649,328	\$ 13,247,262
Employee retirement contributions paid by employer	-	-	168,971
Student, member and inmate compensation	38,111	38,693	42,556
State contributions to State Employees' Retirement System	2,289,136	1,573,839	1,032,895
State contributions to Social Security	1,024,076	1,011,321	980,931
Contractual services	2,442,403	2,328,934	2,440,650
Travel	8,425	10,482	8,672
Travel and allowances for committed, paroled and discharged prisoners	10,578	8,961	6,998
Commodities	798,587	857,702	724,666
Printing	10,114	14,185	11,500
Equipment	3,954	39,057	39,371
Telecommunications services	63,429	61,700	45,329
Operation of automotive equipment	54,886	51,048	43,226
Total Expenditures	<u>\$ 20,560,502</u>	<u>\$ 19,645,250</u>	<u>\$ 18,793,027</u>
LAPSED BALANCES	<u>\$ 745,698</u>	<u>\$ 51,700</u>	<u>\$ 9,173</u>

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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 youth and to pay out youth Trust Fund balances under \$50 upon youth 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 two special revenue funds.

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for youth 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.

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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 youth while incarcerated at the Center. Receipts and disbursements of the youth are recorded in each inmate's individual account within the Residents' Trust Fund.

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SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2008

	Employees' Benefit Fund
<u>REVENUES</u>	
Income from Sales	1,435
Interest / Investment Income	16
Miscellaneous:	
Other	4,504
Donations	
Total Revenues	<u>5,955</u>
<u>EXPENDITURES</u>	
Purchases	1,513
General and Administrative	
Contractual	
Equipment	
Donations	
Other	5,897
Total Expenditures	<u>7,410</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,455)</u>
<u>OTHER FINANCING SOURCES</u>	
Transfers In	
Transfers (Out)	
Total Other Financing Sources	<u>-</u>
Net Change in Fund Balance	(1,455)
Fund Balance July 1, 2007	4,523
Fund Balance June 30, 2008	<u><u>3,068</u></u>

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

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SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2007

	Employees' Benefit Fund
<u>REVENUES</u>	
Income from Sales	1,955
Interest / Investment Income	39
Miscellaneous:	
Other	4,931
Donations	
Total Revenues	6,925
 <u>EXPENDITURES</u>	
Purchases	2,477
General and Administrative	
Contractual	
Equipment	
Donations	
Other	4,722
Total Expenditures	7,199
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (274)
 <u>OTHER FINANCING SOURCES</u>	
Transfers In	
Transfers (Out)	
Total Other Financing Sources	-
 Net Change in Fund Balance	 (274)
 Fund Balance July 1, 2006	 4,797
Fund Balance June 30, 2007	4,523

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

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SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
(NOT EXAMINED)  
For The Years Ended June 30

	2008	2007
	Residents'	Residents'
	Trust	Trust
	Fund	Fund
Balance - July 1	21,035	27,305
Receipts		
Investment Income	115	123
Inmate Account Receipts	147,687	137,449
Appropriations from General Revenue Fund		
TOTAL RECEIPTS	147,802	137,572
Disbursements		
Inmate Account Disbursements	145,584	143,719
Disbursements for released inmates		
TOTAL DISBURSEMENTS	145,584	143,719
Fund Transfers		
Fund Transfers In		
Fund Transfers (Out)	(115)	(123)
TOTAL TRANSFERS	(115)	(123)
Balance - June 30	23,138	21,035

Note: Schedule is presented on the cash basis of accounting



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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	\$ 190,706	\$ 19,558,768	\$ 1,427,809	\$ 1,890,091	\$ 23,067,374	\$ 190,706	\$ 19,358,036	\$ 1,578,055	\$ 1,890,091	\$ 23,016,888
Additions:										
Purchases		71,180	214,137		285,317		63,949	39,176		103,125
Transfers-in			34,720		34,720			14,754		14,754
Capital Development Board		477,357			477,357		136,783			136,783
Employees' Commissary Fund					-					-
Employees' Benefit Fund					-					-
Residents' Commissary Fund					-					-
Residents' Benefit Fund					-					-
Donations					-					-
Grants					-					-
Adjustments					-					-
Total Additions	-	548,537	248,857	-	797,394	-	200,732	53,930	-	254,662
Deductions:										
Transfers-out										
Scrap property			116,454		116,454			204,176		204,176
Surplus property					-					-
Condemned and lost property					-					-
Adjustment										
Total Deductions	-	-	116,454	-	116,454	-	-	204,176	-	204,176
Balance, ending	\$ 190,706	\$ 20,107,305	\$ 1,560,212	\$ 1,890,091	\$ 23,748,314	\$ 190,706	\$ 19,558,768	\$ 1,427,809	\$ 1,890,091	\$ 23,067,374

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

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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	\$ 122	\$ 204	\$ 11
Inmate Restitution			2,050
Dormant Inmate Accounts	4,139	12,668	10,216
Funeral Furlough			
Staff Witness Fees			
Contraband Cash	24		7
Copying Fees		110	
Miscellaneous	166		28
<b>TOTAL RECEIPTS</b>	<u>\$ 4,451</u>	<u>\$ 12,982</u>	<u>\$ 12,312</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 4,451	\$ 12,982	\$ 10,262
Department of Corrections Reimbursement Fund - 523			2,050
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<u>4,451</u>	<u>12,982</u>	<u>12,312</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 4,451	\$ 12,982	\$ 10,262
Add: Deposits in transit - Beginning of year			
Deduct: Deposits in transit - End of year	(11)		
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<u>\$ 4,440</u>	<u>\$ 12,982</u>	<u>\$ 10,262</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.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State Contributions to State				
Employees' Retirement System	\$2,289,136	\$1,573,839	\$ 715,297	45 %
Travel	\$ 8,425	\$ 10,482	\$ (2,057)	(20)%
Printing	\$ 10,114	\$ 14,185	\$ (4,071)	(29)%
Equipment	\$ 3,954	\$ 39,057	\$(35,103)	(90)%

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

State Contributions to State Employees' Retirement System

The increase in State Contribution to State Employees' Retirement System in FY08 was due to the overall State employee retirement rate increasing from 11.525% in FY07 to 16.561% in FY08.

Travel

The decrease in travel expenditures in FY08 was due to the fact that there was an unusual increase of travel expenditures in FY07 as the Center went through a transition from the Department of Corrections to the Department of Juvenile Justice requiring more travel than usual to attend meetings in Springfield.

Printing

The decrease in printing expenditures in FY08 was due to an unusual increase of printing expenditures in FY07 as the Center went through a transition from the Department of Corrections to the Department of Juvenile Justice requiring new forms to be printed.

Equipment

The decrease in equipment expenditures in FY08 was due to the fact that the Center was only approved to purchase one piece of equipment for operational needs. No other equipment items were approved by Budget Services for FY08.

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For the Two Years Ended June 30, 2008

Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ -	\$ 168,971	\$(168,971)	(100)%
State contributions to State Employees' Retirement System	\$1,573,839	\$1,032,895	\$ 540,944	52 %
Travel	\$ 10,482	\$ 8,672	\$ 1,810	21 %
Travel and Allowance for committed, paroled and discharged prisoners	\$ 8,961	\$ 6,998	\$ 1,963	28 %
Printing	\$ 14,185	\$ 11,500	\$ 2,685	23 %
Telecommunications services	\$ 61,700	\$ 45,329	\$ 16,371	36 %

Center management provided the following explanation(s) for the significant variation(s) identified above.

Employees Retirement Contributions Paid by Employer

The decrease in State payment of the employee's portion of retirement contributions in FY07 was due to a phase out for the American Federation of State, County and Municipal Employee (AFSCME) contributions beginning in FY05. The phase out was offset by a corresponding raise in salary for AFSCME employees and was expected to occur over a course of a four year contract period.

State Contributions to State Employees' Retirement System

The increase in State Contribution to State Employees' Retirement System in FY07 was due to the overall State employee retirement rate increasing from 7.792% in FY06 to 11.525% in FY07.

Travel

The increase in travel expenditures in FY07 was due to the transition of Illinois Youth Centers from the Department of Corrections to the Department of Juvenile Justice. During FY07 there was a significant increase in meetings in Springfield requiring the Center's staff to attend.

Fiscal Year 2007 (cont.)

Travel & Allowance

The increase in Travel and Allowances for committed, paroled and discharged prisoners in FY07 was due to the fact that bus fares have increased significantly over FY06. As the Center began vouchering the State Travel and Allowance appropriation, additional funds were transferred to cover the additional expense.

Printing

The increase in printing expenditures in FY07 was due to the Center having to print revised forms because of the transition from Department of Corrections to the Department of Juvenile Justice.

Telecommunications

The increase in telecommunications expenditures in FY07 was due to the fact that the Center was instructed by Budget Services to hold all CMS Telecom Revolving Fund invoices from March, April, May and June of 2006 and then to pay them from FY07 funds as provided in the State Finance Act (30ILCS 205/25 (i)(3)).

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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 one appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	Fiscal Year Ended June 30, 2008		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Operation of Auto Equipment	\$54,886	\$11,262	21%

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

Operation of Auto Equipment

The Center was approved for several vehicle repairs late in the fiscal year. The payment for the repairs extended into the lapse period. Additionally, the Center was approved to fill the fuel tanks during the lapse period.

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Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$39,057	\$14,154	36%
Telecommunications Services	\$61,700	\$14,555	24%

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

Equipment

The Center receives funding for equipment late in the fiscal year. By the time the Center gets its approved equipment list and bids the item, payment often extends into the lapse period.

Telecommunications

The Center's original appropriation had not been fully funded until the end of the fiscal year. Telecommunication vouchers could not be approved until the appropriation transfers were made extending the payments into the lapse period.

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SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 31,918	\$ 51,737	\$ 48,569	\$ 35,086
Mechanical Stores	-	35,871	35,871	-
Resident Clothing	26,221	109,321	121,730	13,812
Officers' Clothing	-	15,241	14,506	735
Office Supplies	9,932	32,647	33,242	9,337
Dietary Stores	53,839	545,123	541,988	56,974
Surplus Inventory	10	-	-	10
	<u>\$ 121,920</u>	<u>\$ 789,940</u>	<u>\$ 795,906</u>	<u>\$ 115,954</u>

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 38,634	\$ 120,665	\$ 127,381	\$ 31,918
Mechanical Stores	-	61,916	61,916	-
Resident Clothing	22,497	103,114	99,390	26,221
Officers' Clothing	-	6,281	6,281	-
Office Supplies	7,708	26,744	24,520	9,932
Dietary Stores	46,151	645,160	637,472	53,839
Surplus Inventory	10	-	-	10
	<u>\$ 115,000</u>	<u>\$ 963,880</u>	<u>\$ 956,960</u>	<u>\$ 121,920</u>

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



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CENTER FUNCTIONS AND PLANNING PROGRAM

The Illinois Youth Center at Harrisburg is a maximum security facility in the Juvenile Division of the Illinois Department of Corrections. It occupies 83.7 acres of land on the west side of Harrisburg in what was formerly the A.L. Bowen Development Center of the Department of Mental Health. The first residents of the Center were transferred from the closed Youth Center at Dixon Springs on July 16, 1983. Fifty-six youth were involved in the transfer. At May 31, 2008, the Center had a resident population of 301 youth.

The current mission of the Center as a maximum security institution is to provide comprehensive treatment services for high risk youth, many of whom have a prominent runaway/escape history.

In October 2000 a Reception and Classification Unit was established at IYC – Harrisburg to provide better access for juvenile commitments from the southern counties to the Department of Corrections. The unit consists of 16 double cells and two safety cells. Intake averages 30-35 youth per month.

In July 2006, the Juvenile Division became the Department of Juvenile Justice. At this time, Kurt Friedenauer became the Acting Director of Juvenile Justice.

In meeting the stated mission, the Center provides a broad range of services including remedial, secondary, and college level education courses, a G.E.D. program, library services, vocational training, guidance, and work training programs. Additionally, diagnostic and evaluative services, special education programs, individual crisis intervention, and counseling and religious services are also available. Incentive programs and work experience constitute a comprehensive jobs program with resident compensation for work performed. Drug abuse and sex offender special treatment units are fully operational within the facility.

Center Planning Program

Short and long-term goals established by the management of Illinois Youth Center at Harrisburg have been incorporated into a formal long-term planning program. This program has been constructed to enable the Center to better meet the needs of the residents of the Center and the citizens of the State of Illinois. The program acts as a framework to guide Center officials in their actions. The planning program was reviewed and found to be adequate based on the criteria presented in Chapter 22 of the “Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies” issued by the Office of the Auditor General.

Center Head and Location

Mr. Robert Price, Superintendent  
Illinois Youth Center – Harrisburg  
Harrisburg, Illinois 62946

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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	6	7	7
Business office and stores	6	8	8
Clinical services	17	20	22
Recreation	1	1	1
Maintenance	11	11	11
Correctional Officers	173	180	188
Dietary	10	11	11
Medical/Psychiatric	5	5	6
Religion	1	1	1
Total	<u>230</u>	<u>244</u>	<u>255</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	180	189
New Correctional Officers hired	-	-
Correctional Officers transferred-in	-	-
Correctional Officers transferred-out	-	-
Correctional Officers separated from Department	13	9
Correctional Officers, end of the year	<u>167</u>	<u>180</u>

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

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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>6,603</u>	<u>6,390</u>	<u>3,338</u>
Value of overtime hours worked during fiscal year	<u>\$260,821</u>	<u>\$240,557</u>	<u>\$127,799</u>
Compensatory hours earned during fiscal year	<u>6,783</u>	<u>7,256</u>	<u>8,600</u>
Value of compensatory hours earned during fiscal year	<u>\$185,401</u>	<u>\$183,041</u>	<u>\$211,091</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>13,386</u>	<u>13,646</u>	<u>11,938</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$446,222</u>	<u>\$423,598</u>	<u>\$338,890</u>

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CENTER YOUTH STATISTICS (not examined)

Comparative costs of youth 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>276</u>	<u>276</u>	<u>276</u>
Youth population (as of May 31)	<u>301</u>	<u>297</u>	<u>397</u>
Average number of youth	<u>296</u>	<u>340</u>	<u>375</u>
Expenditures from appropriations	\$20,560,502	\$19,645,250	\$18,792,284
Less-equipment and capital improvements	<u>(3,954)</u>	<u>(39,057)</u>	<u>(39,371)</u>
Net expenditures	<u>\$20,556,548</u>	<u>\$19,606,193</u>	<u>\$18,752,913</u>
Net youth cost per year	<u>\$69,448</u>	<u>\$57,665</u>	<u>\$50,008</u>

Net expenditures for computing net youth cost per year represent total expenditures from appropriations less equipment expenditures divided by average number of youth.

The rated population and youth population noted above was taken from the Department of Juvenile Justice quarterly reports to the State legislature.

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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>230</u>	<u>244</u>	<u>255</u>
Average number of correctional officers	<u>173</u>	<u>180</u>	<u>188</u>
Average number of youth	<u>296</u>	<u>340</u>	<u>375</u>
Ratio of employees to youth	<u>1 to 1.3</u>	<u>1 to 1.4</u>	<u>1 to 1.5</u>
Ratio of correctional officers to youth	<u>1 to 1.7</u>	<u>1 to 1.9</u>	<u>1 to 2</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	<u>12</u>	<u>26</u>

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>60</u>	<u>61</u>	<u>45</u>

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For the Two Years Ended June 30, 2008

FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	74,730	83,899	93,658
Lunch	108,200	123,054	136,741
Dinner	108,077	122,863	136,561
Staff meals	<u>49,355</u>	<u>49,227</u>	<u>52,291</u>
Total Meals Served	<u>340,362</u>	<u>379,043</u>	<u>419,251</u>
Food Cost	<u>\$ 554,723</u>	<u>\$ 545,363</u>	<u>\$ 508,200</u>
Cost Per Meal	<u>\$ 1.63</u>	<u>\$ 1.44</u>	<u>\$ 1.21</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:	\$1,821,479	\$1,715,276	\$1,430,700
Clergy Services:	\$70,932	\$64,109	\$58,286

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

IYC-Harrisburg provides a broad range of services to youth incarcerated at the facility. These services include remedial, secondary and college level education courses, a GED program, library services, vocational training, guidance and work training programs. Diagnostic and evaluative services and special education programs are also provided. On November 1, 2004, the facility's classification was upgraded from medium security to maximum security and offenders with previous escape attempts and violent behavior were transferred to the facility. This necessitated increased security measures for the maximum security population.

The Reception and Classification (R & C) Unit, which was established on October 1, 2000 at IYC-Harrisburg, continued to receive new commitments and parole violators each week. This unit consists of 16 double cells and two safety cells, providing better access for juvenile commitments from the southern counties to IDOC.

The Education Department continued to enhance the on-going Positive Behavior Interventions and Supports (PBIS) program, which is a joint initiative of the Illinois State Board of Education and the U.S. Office of Special Education. The Post Incarceration Supervision program was opened to specifically target youth who are within 30 to 45 days of their earliest projected release date. This program is designed to provide a curriculum that consists of anger management, self-esteem, life skills, substance abuse and parole school education. The youth are shown how to transition into the public school setting by a teacher. Leisure time activity, healthcare and spirituality groups were also included in the program to help the youth transition back into the community.

Through a variety of ways, IYC-Harrisburg addressed the safety and security of the staff, inmates and the outside community. Staff continued to escort all movement of youth. Inmates placed in Confinement were single celled to prevent them from taking their aggression out on a cellmate. Only two units were fed in Dietary at a time to reduce the number of inmates in one location. The outside patrol post was mandatory on all shifts to monitor the movement in and out of the facility. K-9 searches of visitor and staff vehicles were done periodically to help control what came into the facility. Duty Administrative Officers made off-duty inspections weekly to ensure security procedures were followed on all shifts. A walk-through metal detector is used at the entrance of the main gate lobby of the Administration building to stop contraband from entering the facility.

The intelligence unit continued use of the Eventide Phone Monitoring and Recording System which had been implemented in FY2003. The system allows intelligence staff to monitor all outgoing youth phone calls and intercept security threat group communications, unauthorized two-way calls, criminal activity and any other communication that may be unauthorized.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (cont.)

The facility took steps to ensure that financial resources were managed efficiently and to ensure that the needs of the facility were met within the approved budget. Requests for purchases were reviewed carefully to ensure they were essential and to determine if other sources could be utilized to save additional funding. Departments were advised to make their supplies available to other areas to ensure all available supplies were used before buying more. Overtime and compensatory time were closely monitored to ensure the facility stayed within the restricted budgetary guidelines.