

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

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

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DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
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CENTER OFFICIALS

Warden (10/16/04 to present)	Ms. Mary Sigler
Acting Warden (10/6/04 to 10/15/04)	Ms. Mary Sigler
Warden (7/1/04 to 10/5/04)	Ms. Alyssa B. Williams
Assistant Warden - Programs (3/17/05 to present)	Ms. Dorretta O'Brien
Assistant Warden - Programs (6/1/04 to 3/16/05)	Ms. Dee Battaglia
Assistant Warden - Operations (4/2/06 to present)	Ms. Pamela Harris
Assistant Warden - Operations (3/1/04 to 4/1/06)	Mr. Joe Mathy
Business Office Administrator	Mr. Tim Wood

The Center is located at:

Rt. 17 West
P.O. Box 5001
Dwight, Illinois 60420



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker Jr.
Director

Dwight Correctional Center / Rt. 17 West / P.O. Box 5001 / Dwight, IL 60420-5001 / Telephone: (815) 584-2806 / TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

De Raimo Hillger & Ripp
Certified Public Accountants
655 N. LaGrange Road, Suite 102
Frankfort, IL 60423

October 4, 2006

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-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2005, the Center has materially complied with the assertions below.

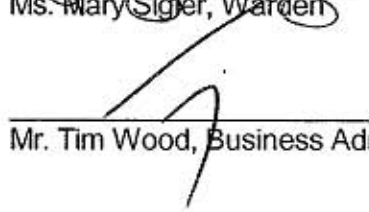
- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, 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. The 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. The 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,

Dwight Correctional Center



Ms. Mary Sigler, Warden



Mr. Tim Wood, Business Administrator

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SCHEDULE OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	1	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	2

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>
FINDINGS (STATE COMPLIANCE)		
06-1	10	Inadequate Internal Controls Over Locally Held Funds

PRIOR FINDINGS NOT REPEATED

None

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated November 1, 2006. Responses to the recommendations were provided by Mary Ann Bohlen, Supervisor of Central Accounting for the Illinois Department of Corrections, in a letter dated November 26, 2006.

DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-1347 • Telephone: (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

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

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

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

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

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

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

In our opinion, the State of Illinois Department of Corrections - Dwight Correctional Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. 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 06-1.

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

Internal Control

The management of the State of Illinois Department of Corrections – Dwight Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections - Dwight Correctional Center's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June

30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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 06-1.

As required by the *Audit Guide*, immaterial findings relating to internal control deficiencies 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 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

De Raimo Hillger & Ripp

October 4, 2006

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

Current Year Findings

06-1: Inadequate Internal Controls Over Locally Held Funds

The Dwight Correctional Center (Center) had inadequate internal controls over cash disbursements from the Residents' Trust Fund. Total cash disbursements from the Residents' Trust Fund were \$1,223,994 and \$1,284,391 for fiscal years 2006 and 2005, respectively.

During our examination we noted that the Center had inadequate segregation of duties for the Residents' Trust Fund. The individual designated to write checks for this fund was also responsible for mailing prepared checks.

Illinois Department of Corrections Administrative Directive 02.40.101 states that the Business Administrator shall designate an individual to write checks and ensure this individual does not: receive or deposit cash; mail prepared checks; or sign checks.

Center management stated that trust fund staff had been placing the prepared checks in the envelope for mailing along with the documentation from the offender due to a small staff in the business office.

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

Recommendation:

We recommend that the Center review its internal policies and procedures to ensure adequate segregation of duties in compliance with administrative directives.

Center Response:

Recommendation implemented. The Center has assigned mailing of locally held fund checks to an individual not responsible for the check writing.

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

Prior Findings Not Repeated

There were no findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2004.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2006

SUMMARY

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

Fiscal Schedules and Analysis:

Schedule of Appropriations, Expenditures and Lapsed Balances

June 30, 2006

June 30, 2005

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

Description of Locally Held Funds

Schedule of Locally Held Funds

June 30, 2006 – Special Revenue Funds

June 30, 2005 – Special Revenue Funds

June 30, 2006 and 2005 – Cash Basis

Schedule of Changes in State Property

Comparative Schedule of Cash Receipts and Deposits (not examined)

Analysis of Significant Variations in Expenditures

Analysis of Significant Lapse Period Spending

Schedule of Changes in Inventories

Analysis of Operations

Center Functions and Planning Program

Average Number of Employees

Employee Overtime (not examined)

Inmate Commissary Operation

Shared Resources (not examined)

Annual Cost Statistics

Costs Per Year Per Inmate (not examined)

Ratio of Employees to Inmates (not examined)

Cell Square Feet Per Inmate (not examined)

Food Services (not examined)

Medical and Clergy Service Contracts (not examined)

Service Efforts and Accomplishments (not examined)

The accountants' report on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	EXPENDITURES JULY 1 TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACT 94-0015					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 20,727,200	\$ 19,692,092	\$ 1,035,086	\$ 20,727,178	\$ 22
Employee retirement contributions paid by employer	265,600	265,500	-	265,500	100
Student, member and inmate compensation	169,400	155,264	14,081	169,345	55
State contributions to State Employees' Retirement System	1,615,700	1,534,741	80,665	1,615,406	294
State contributions to Social Security	1,550,000	1,472,257	77,729	1,549,986	14
Contractual services	8,156,400	7,389,116	763,083	8,152,199	4,201
Travel	30,400	25,993	4,035	30,028	372
Travel and allowances for committed, paroled and discharged prisoners	19,500	18,688	723	19,411	89
Commodities	1,738,700	1,564,635	173,972	1,738,607	93
Printing	22,600	21,243	1,354	22,597	3
Equipment	52,900	27,442	25,388	52,830	70
Telecommunications services	100,500	97,167	3,244	100,411	89
Operation of automotive equipment	180,700	170,456	10,215	180,671	29
Total - Fiscal Year 2006	\$ 34,629,600	\$ 32,434,594	\$ 2,189,575	\$ 34,624,169	\$ 5,431

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2005	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
			EXPENDITURES JULY 1 TO AUGUST 31, 2005	EXPENDITURES JULY 1 TO AUGUST 31, 2005		
	\$	20,768,300	\$	1,022,797	\$	5,648
GENERAL REVENUE FUND - 001						
Personal services	41,803	41,803	-	-	41,803	-
Employee retirement contributions paid by employer	166,000	122,723	43,190	43,190	165,913	87
Student, member and inmate compensation	3,229,700	3,065,664	160,535	160,535	3,226,199	3,501
State contributions to State Employees' Retirement System	1,501,800	1,422,680	74,771	74,771	1,497,451	4,349
State contributions to Social Security	7,236,200	5,990,064	1,118,916	1,118,916	7,108,980	127,220
Contractual services	27,800	23,902	3,824	3,824	27,726	74
Travel	15,900	11,248	2,942	2,942	14,190	1,710
Travel and allowances for committed, paroled and discharged prisoners	1,879,500	1,654,479	213,912	213,912	1,868,391	11,109
Commodities	25,000	23,913	1,081	1,081	24,994	6
Printing	19,100	250	9,433	9,433	9,683	9,417
Equipment	147,600	117,922	12,893	12,893	130,815	16,785
Telecommunications services	193,100	154,562	38,476	38,476	193,038	62
Operation of automotive equipment						
Total - Fiscal Year 2005	\$	35,251,803	\$	2,702,770	\$	179,968

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

	FISCAL YEAR		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842 & 93-0681	P.A. 93-0091
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 34,629,600	\$ 35,251,803	\$ 35,544,000
EXPENDITURES			
Personal services	\$ 20,727,178	\$ 20,762,652	\$ 20,066,570
Employee retirement contributions paid by employer	265,500	41,803	987,812
Student, member and inmate compensation	169,345	165,913	146,757
State contributions to State Employees' Retirement System	1,615,406	3,226,199	1,772,913
State contributions to Social Security	1,549,986	1,497,451	1,500,851
Contractual services	8,152,199	7,108,980	6,942,116
Travel	30,028	27,726	26,076
Travel and allowances for committed, paroled and discharged prisoners	19,411	14,190	20,520
Commodities	1,738,607	1,868,391	2,233,521
Printing	22,597	24,994	23,690
Equipment	52,830	9,683	174,361
Telecommunications services	100,411	130,815	150,952
Operation of automotive equipment	180,671	193,038	170,415
Total Expenditures	<u>\$ 34,624,169</u>	<u>\$ 35,071,835</u>	<u>\$ 34,216,554</u>
LAPSED BALANCES	<u>\$ 5,431</u>	<u>\$ 179,968</u>	<u>\$ 1,327,446</u>

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

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

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund was a cash imprest fund located at the Center and is used to provide travel and allowances for discharged residents/inmates. The Travel and Allowance Revolving Fund is replenished from the Center's General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher. However, during fiscal year 2005, this fund was not replenished from the General Revenue Fund and is no longer held as a local fund at the Center. Travel and allowance monies for discharged residents/inmates are now provided through the Residents' Benefit Fund.

Special Revenue Funds

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

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for residents and employees. The Employees' Benefit Fund is also used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. During fiscal year 2006 the accounting and expenditure processing of the Residents' Benefit Fund were transferred to the Department of Corrections General Office.

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 which is a depository for the residents' money. The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

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

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
REVENUES			
Income from Sales	\$ 917,773	\$ -	\$ -
Interest / Investment Income	358	57	179
Miscellaneous			
Entry Fees	-	-	-
Postage	-	-	-
Other	-	27,684	12,114
Donations	-	-	-
Total Revenues	<u>918,131</u>	<u>27,741</u>	<u>12,293</u>
EXPENDITURES			
Purchases	746,668	-	-
General and Administrative	8,059	-	50,753
Contractual	-	-	6,222
Equipment	-	-	2,573
Postage	-	-	-
Cable Television	-	-	-
Donations	-	-	-
Other	-	30,648	-
Total Expenditures	<u>754,727</u>	<u>30,648</u>	<u>59,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>163,404</u>	<u>(2,907)</u>	<u>(47,255)</u>
OTHER FINANCING SOURCES			
Transfers In	-	-	65,777
Transfers (Out)	(163,404)	-	-
Total Other Financing Sources	<u>(163,404)</u>	<u>-</u>	<u>65,777</u>
Net Change in Fund Balance	-	(2,907)	18,522
Fund Balance July 1, 2005	-	9,442	118,282
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ 6,535</u>	<u>\$ 136,804</u>

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

Residents' Benefit Fund amounts for June 30, 2006 have not been examined.

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

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
REVENUES			
Income from Sales	\$ 840,753	\$ -	\$ -
Interest / Investment Income	357	69	53
Miscellaneous			
Entry Fees	-	-	-
Postage	-	-	-
Other	-	35,747	51,200
Donations	-	-	-
Total Revenues	<u>841,110</u>	<u>35,816</u>	<u>51,253</u>
EXPENDITURES			
Purchases	667,411	-	-
General and Administrative	10,180	-	-
Contractual	-	-	-
Equipment	-	-	-
Postage	-	-	-
Cable Television	-	-	-
Donations	-	-	-
Other	-	38,777	119,163
Total Expenditures	<u>677,591</u>	<u>38,777</u>	<u>119,163</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>163,519</u>	<u>(2,961)</u>	<u>(67,910)</u>
OTHER FINANCING SOURCES			
Transfers In	-	-	65,635
Transfers (Out)	<u>(163,519)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>(163,519)</u>	<u>-</u>	<u>65,635</u>
Net Change in Fund Balance	-	(2,961)	(2,275)
Fund Balance July 1, 2004	-	12,403	120,557
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ 9,442</u>	<u>\$ 118,282</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For The Years Ended June 30

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 6,017	\$ 81,095	\$ 1,000	\$ 49,098
Receipts				
Investment Income	-	403	-	416
Inmate Account Receipts	-	1,191,594	-	1,323,100
Appropriations from General Revenue Fund	9,499	-	6,820	-
TOTAL RECEIPTS	<u>9,499</u>	<u>1,191,997</u>	<u>6,820</u>	<u>1,323,516</u>
Disbursements				
Inmate Account Disbursements	-	953,461	-	998,639
Disbursements for released inmates	14,516	270,130	6,820	285,335
TOTAL DISBURSEMENTS	<u>14,516</u>	<u>1,223,591</u>	<u>6,820</u>	<u>1,283,974</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(403)	-	(416)
TOTAL TRANSFERS	<u>-</u>	<u>(403)</u>	<u>-</u>	<u>(416)</u>
Balance - June 30	<u>\$ 1,000</u>	<u>\$ 49,098</u>	<u>\$ 1,000</u>	<u>\$ 88,224</u>

Note: Schedule is presented on the cash basis of accounting

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

	2006				2005					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning	4,446,146	45,449,140	3,454,739	2,525,977	55,876,002	4,446,146	45,604,502	3,489,895	2,358,108	55,898,651
Additions:										
Purchases	-	-	47,240	-	47,240	-	-	146,234	-	146,234
Transfers-in:										
Intra-agency	-	-	10,171	-	10,171	-	1,771	32,587	167,869	202,227
Inter-agency	-	-	-	353,947	353,947	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	707	-	707	-	-	1,371	-	1,371
Residents' Commissary Fund	-	-	6,202	-	6,202	-	-	10,219	-	10,219
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	37,300	10,504	47,804	-	-	-	-	-
Total Additions	-	-	101,620	364,451	466,071	-	1,771	190,411	167,869	360,051
Deductions:										
Transfers-out:										
Intra-agency	-	-	70,753	-	70,753	-	157,133	75,207	-	232,340
Inter-agency	-	-	-	-	-	-	-	12,488	-	12,488
Scrap property	-	37,430	66,377	-	103,807	-	-	12,458	-	12,458
Surplus property	-	-	10,914	-	10,914	-	-	119,465	-	119,465
Condemned and lost property	-	-	2,729	-	2,729	-	-	5,949	-	5,949
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	37,430	150,773	-	188,203	-	157,133	225,567	-	382,700
Balance, ending	4,446,146	45,411,710	3,405,586	2,890,428	56,153,870	4,446,146	45,449,140	3,454,739	2,525,877	55,876,002

Note: The property balances at June 30, 2006 and 2005 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For The Years Ended June 30,

	FISCAL YEAR		
	2006	2005	2004
RECEIPTS			
Jury Duty	\$ 754	\$ 539	\$ 1,043
Inmate Restitution	519	127	797
Dormant Inmate Accounts	650	653	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	22	-
Contraband Cash	-	-	-
Copying Fees	-	2,565	-
Miscellaneous	9,727	19,920	23,762
TOTAL RECEIPTS	\$ 11,650	\$ 23,826	\$ 25,602
REMITTANCES			
General Revenue Fund - 001	\$ 2,168	\$ 1,467	\$ 1,466
Department of Corrections Reimbursement Fund - 523	9,482	22,359	24,136
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 11,650	\$ 23,826	\$ 25,602
DEPOSITS			
Receipts recorded by Center	\$ 2,168	\$ 1,467	\$ 1,466
Add: Deposits in transit - Beginning of year	-	206	-
Deduct: Deposits in transit - End of year	(92)	-	(206)
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 2,076	\$ 1,673	\$ 1,260

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
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$265,500	\$41,803	\$223,697	535.1%
State contributions to State Employees' Retirement System	\$1,615,406	\$3,226,199	(\$1,610,793)	(49.9%)
Travel and allowance for committed, paroled and discharged prisoners	\$19,411	\$14,190	\$5,221	36.8%
Equipment	\$52,830	\$9,683	\$43,147	445.6%
Telecommunications services	\$100,411	\$130,815	(\$30,404)	(23.2%)

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

Employee retirement contributions paid by employer

During fiscal year 2006, the Employee retirement contributions paid by employer increased as these amounts were paid by the State from July 2005 through December 2005. During fiscal year 2005 the amounts had been only paid for the first pay period in July of 2005. The expenses for the remainder of the years were funded from personal services as per union contract requirements.

State contributions to State Employees' Retirement System

The State contributions to State Employees' Retirement System decreased from fiscal year 2005 to fiscal year 2006 as a result of the annual revision of the employer contribution rate. Contribution rate was 16.107% in fiscal year 2005 and 7.792% in fiscal year 2006.

Travel and allowance for committed, paroled and discharged prisoners

Travel and allowance expenditures vary based on the number of paroles, where the offender is traveling to and the funds they have in their account at the time of parole. Most offenders do not receive gate money unless they have less than \$10 in their Trust Fund Account.

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

Fiscal Year 2006 (continued)

Equipment

The facility's funding is based on institutional priority and the Illinois Department of Corrections General Office approval.

Telecommunications services

The facility was instructed to prioritize payments to outside vendors first. Internal service funds were paid as funds were available.

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

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$41,803	\$987,812	(\$946,009)	(95.8%)
State contributions to State Employees' Retirement System	\$3,226,199	\$1,772,913	\$1,453,286	82.0%
Travel and allowance for committed, paroled and discharged prisoners	\$14,190	\$20,520	(\$6,330)	(30.8%)
Equipment	\$9,683	\$174,361	(\$164,678)	(94.4%)

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

Employee retirement contributions paid by employer

During fiscal year 2005, the Employee retirement contributions paid by employer were less as this expense was only funded for the first pay period in July of 2005. The expense for the remainder of the year was funded from personal services as per union contract requirements.

State contributions to State Employees' Retirement System

The State contributions to State Employees' Retirement System increased from fiscal year 2004 to fiscal year 2005 as a result of the annual revision of the employer contribution rate. Contribution rate was 13.439% in fiscal year 2004 and 16.107% in fiscal year 2005. In addition, the State did not pay contributions for the pay period from March 2004 through June 2004.

Travel and allowance for committed, paroled and discharged prisoners

Travel and allowance expenditures vary based on the number of paroles, where the offender is traveling to and the funds they have in their account at the time of parole. Most offenders do not receive gate money unless they have less than \$10 in their Trust Fund Account.

Equipment

The facility's funding is based on institutional priority and the Illinois Department of Corrections General Office approval.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2006 disclosed one appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$52,830	\$25,388	48.1%

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

Equipment

Orders for goods were placed upon approval of funding which was at the end of the fiscal year.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2005 disclosed 3 appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	Fiscal Year Ended June 30, 2005		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Student, member and inmate compensation	\$165,913	\$43,190	26.0%
Travel and allowance for committed, paroled and discharged prisoners	\$14,190	\$2,942	20.7%
Equipment	\$9,683	\$9,433	97.4%

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

Student, member and inmate compensation

The Department of Corrections requested and received approval for 2% appropriation transfers during the lapse period.

Travel and allowance for committed, paroled and discharged prisoners

The Department of Corrections requested and received approval for 2% appropriation transfers during the lapse period.

Equipment

Orders for goods were placed upon approval of funding which was at the end of the fiscal year.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 193,662	\$ 1,425,272	\$ 1,323,952	\$ 294,982
Mechanical Stores	15,865	261,264	259,105	18,024
Resident Clothing	84,781	377,536	378,350	83,967
Officers' Clothing	3,032	39,780	40,496	2,316
Office Supplies	5,812	29,485	25,978	9,319
Postage	12,010	15,200	17,986	9,224
Surplus Inventory	-	-	-	-
	<u>\$ 315,162</u>	<u>\$ 2,148,537</u>	<u>\$ 2,045,867</u>	<u>\$ 417,832</u>
LOCAL FUNDS				
Residents' Commissary Fund	42,026	741,022	745,033	38,015
	<u>\$ 42,026</u>	<u>\$ 741,022</u>	<u>\$ 745,033</u>	<u>\$ 38,015</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 160,198	\$ 1,417,198	\$ 1,383,734	\$ 193,662
Mechanical Stores	32,000	236,866	253,001	15,865
Resident Clothing	31,442	473,417	420,078	84,781
Officers' Clothing	3,946	28,310	29,224	3,032
Office Supplies	11,777	27,853	33,818	5,812
Postage	13,495	17,000	18,485	12,010
Surplus Inventory	6,393	-	6,393	-
	<u>\$ 259,251</u>	<u>\$ 2,200,644</u>	<u>\$ 2,144,733</u>	<u>\$ 315,162</u>
LOCAL FUNDS				
Residents' Commissary Fund	79,621	628,608	666,203	42,026
	<u>\$ 79,621</u>	<u>\$ 628,608</u>	<u>\$ 666,203</u>	<u>\$ 42,026</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Dwight Correctional Center (Center), located on Illinois Route 17 in Dwight, Illinois, is a maximum-security facility for adult female misdemeanants and felons. It is currently the State intake correctional facility in operation for female offenders. Its purpose, as represented by the Center, is to aid the Department of Corrections in maintaining public safety by reintegration of female inmates into the community, thereby contributing to an effective and equitable system of justice. The Center provides guidance and educational opportunities for productive use of time and to enable the inmate to develop meaningful alternatives to unlawful behavior. The Kankakee Minimum Security Unit is a satellite facility of the Center located in Kankakee, Illinois and currently houses 90 minimum security adult female offenders.

The Center's physical plant consists of twenty-seven primary structures, one of which is a Reception and Classification Unit, thirteen are inmate housing units, and one is a Mental Health Unit. Other structures include a central dining room and kitchen, education building, college building, beauty school, industry building, and laundry. The Center's average population for fiscal year 2006 was 1,153 inmates.

Organizationally, the Center utilizes a standard Table of Organization with department heads responsible for departmental activities and processes. All of the departments, with the exception of the Business Office and Mental Health Unit, are under direct supervision of either the Assistant Warden of Operations or the Assistant Warden of Programs. Business operations are under the direction of the Business Administrator, and mental health services are under the direction of the Mental Health Unit Administrator. Both Assistant Wardens, the Business Administrator, and the Mental Health Unit Administrator report directly to the Chief Administrator Officer, the Warden.

During the course of our examination, we noted that the planning program described above had been formalized and documented. Various facility personnel have been assigned to implement and monitor these programs under the supervision of the Assistant Warden in charge of Program Services. Generally established goals and objectives from prior years have been or were in the process of being implemented, and the overall plan appears to be geared to the needs and concerns of the citizens of Illinois.

Auditor's Assessment of the Center Planning Program

The Center's planning program appears to be adequate for its needs.

Name and Location of Center Head

Ms. Mary Sigler, Warden
Dwight Correctional Center
Rt. 17 West
P.O. Box 5001
Dwight, Illinois 60420

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

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	8	10	11
Business office and stores	16	16	13
Clinical services	12	13	14
Work Camp	0	0	0
Recreation	2	3	3
Maintenance	8	7	8
Utilities	1	1	0
Laundry	1	1	1
Correctional Officers	262	271	293
Dietary	16	15	13
Medical/Psychiatric	20	19	17
Religion	0	0	0
Records	0	0	0
Secretary/Clerical Misc.	1	1	2
Total	<u>347</u>	<u>357</u>	<u>375</u>

EMPLOYEE OVERTIME (not examined)

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

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

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

EMPLOYEE OVERTIME (cont.)

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred during fiscal year 2006 and 2005.

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>73,712</u>	<u>79,549</u>
Value of overtime hours worked during fiscal year	<u>\$2,616,104</u>	<u>\$2,642,550</u>
Compensatory hours earned during fiscal year	<u>15,027</u>	<u>17,931</u>
Value of compensatory hours earned during fiscal year	<u>\$368,287</u>	<u>\$409,360</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>88,739</u>	<u>97,480</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$2,984,391</u>	<u>\$3,051,910</u>

INMATE COMMISSARY OPERATION

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

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, 2006 and 2005 are presented on pages 17 and 18 of this report.

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

INMATE COMMISSARY OPERATION (cont.)

As part of our testing 25 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted that the items were marked up as described above.

SHARED RESOURCES (not examined)

The Business Administrator for Dwight Correctional Center also provides administrative services to Pontiac Correctional Center. He has spent approximately 20% of his time at Pontiac reviewing the work of their employees since the Business Administrator II position became vacant in August 2004.

COSTS PER YEAR PER INMATE (not examined)

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>884</u>	<u>884</u>	<u>884</u>
Inmate population (as of May 31)	<u>1,141</u>	<u>1,144</u>	<u>1,156</u>
Average number of inmates	<u>1,153</u>	<u>1,150</u>	<u>1,081</u>
Expenditures from appropriations	\$34,624,169	\$35,071,835	\$34,216,554
Less-equipment and capital improvements	<u>52,830</u>	<u>9,683</u>	<u>174,361</u>
Net expenditures	<u>\$34,571,339</u>	<u>\$35,062,152</u>	<u>\$34,042,193</u>
Net inmate cost per year	<u>\$29,984</u>	<u>\$30,489</u>	<u>\$31,491</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 Illinois Department of Corrections' quarterly reports to the State legislature.

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

RATIO OF EMPLOYEES TO INMATES (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average number of employees	<u>347</u>	<u>357</u>	<u>375</u>
Average number of correctional officers	<u>262</u>	<u>271</u>	<u>293</u>
Average number of inmates	<u>1,153</u>	<u>1,150</u>	<u>1,081</u>
Ratio of employees to inmates	<u>1 to 3.3</u>	<u>1 to 3.2</u>	<u>1 to 2.9</u>
Ratio of correctional officers to inmates	<u>1 to 4.4</u>	<u>1 to 4.2</u>	<u>1 to 3.7</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>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Foot Per Inmate	<u>51</u>	<u>51</u>	<u>51</u>

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>2006</u>	<u>2005</u>	<u>2004</u>
Breakfast	272,091	274,820	335,473
Lunch	346,259	348,348	374,941
Dinner	344,023	345,072	394,675
1:00 a.m. meal	7,159	7,280	21,900
Staff meals	51,632	52,780	137,240
Vocational School Meals	<u>12,500</u>	<u>12,500</u>	<u>650</u>
Total Meals Served	1,033,664	1,040,800	1,264,879
Food Cost	<u>\$1,021,651</u>	<u>\$1,072,520</u>	<u>\$1,213,862</u>
Cost Per Meal	<u>\$ 0.99</u>	<u>\$ 1.03</u>	<u>\$ 0.96</u>

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

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2006, 2005 and 2004.

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Addus Health Services	\$ 0	\$ 0	\$2,697,023
Wexford Health Services	2,621,309	4,489,748	1,416,901
Chardonay Dialysis Inc.	307,413	412,530	203,957
Secure Pharmacy Services	0	0	318,447
Health Professional LTD.	<u>2,723,600</u>	<u>0</u>	<u>0</u>
Total	<u>\$5,652,322</u>	<u>\$4,902,278</u>	<u>\$4,636,328</u>
Clergy Services:			
Lubavitch Chabad, Jewish Service	\$ 387	\$ 1,445	\$ 1,812
Aquel Kahn, Muslim Services	2,929	6,509	5,961
Non Denominational Chaplains	68,029	63,238	63,337
Diocese of Joliet	1,719	4,423	4,423
Diocese of Peoria	<u>2,028</u>	<u>6,431</u>	<u>4,108</u>
Total	<u>\$ 75,092</u>	<u>\$ 82,046</u>	<u>\$ 79,641</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The Dwight Correctional Center is a division of the Illinois Department of Corrections. It is an adult, female maximum-security Level One facility, which also serves as the reception and classification center for all adult female offenders. The facility opened on November 24, 1930 as the Oakdale Reformatory for Women. The facility was subsequently renamed the Illinois State Reformatory for Women and again renamed the Dwight Correctional Center in August 1973. The Dwight Correctional Center also administers the Kankakee Minimum Security Unit (KMSU) located about 35 miles east on the Kankakee River.

There are approximately 100 acres at Dwight Correctional Center with an average daily population of 1,153 female offenders (including KMSU offenders) and 34 is the average age of the offenders. In addition to serving as a reception and classification center for all adult female offenders, the Center also houses segregation, protective custody and a mental health unit, as well as a state of the art medical facility designed to provide care to pregnant and critically or terminally ill offenders.

There are approximately 23 acres at Kankakee Minimum Correctional Center with an average daily population of 100 female offenders with a capacity of 200 offenders. The Kankakee facility provides a number of public service hours in community based programs.

The two facilities significantly reduced their commodities expenditure for food, clothing and household supplies in fiscal 2005 and 2006. The expenditure for these three items totaled \$2,067,300, \$1,703,400, and \$1,568,700 for fiscal year 2004, 2005, and 2006 respectively.

Dwight Correctional Center has several programs to promote a positive environment for offenders and staff. One of these programs is the CROPWALK. In October, Dwight Correctional Center, along with the Church World Service United holds a bi-annual 5K CROPWALK. The Center's staff and offenders participated in the collection of \$10,863 for the CROPWALK in fiscal year 2005. An average of 200 female offenders and 40 volunteers participate in this event, which is held in honor of Reverend Phil Johnson who served as Chaplain at the Center from November 1989 through February 2002. Reverend Johnson helped orchestrate the very first CROPWALK held at Dwight Correctional Center in 1994. CROPWALK proceeds benefit local hunger relief through Dwight Food Pantry, Chicago Anti-Hungry Federation and the Central Illinois Food Bank.

Dwight Correctional Center also hosts a Helping Paws Program. Offenders are assigned a puppy or dog and receive ongoing instruction on canine training, grooming, and healthcare. In this program, the offenders will not only learn skills to aid them in securing employment, but also self-discipline, teamwork and disability awareness. Offenders also have the opportunity to help people with disabilities achieve greater independence and/or improve the quality of their lives, thus encouraging altruism.

The Dwight Correctional Center continues to advance in the area of programs that help develop social skills and enhance self-esteem of the female offender so that they can integrate into a free society effectively. The Center's goals are, that upon release, the offenders will be able to find employment, maintain their family relationships, and become productive members of society.