

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

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**CENTER OFFICIALS**

Warden

Mr. James Davidson (Current)  
Mr. Early Laster (5/99-7/04)

Assistant Warden – Programs

Mr. John Curry (Current)  
Vacant (10/04 – 12/04)  
Mr. James Davidson (8/03-9/04)

Assistant Warden - Operations

Mr. Jeffrey Parker (Current)  
Vacant (10/04-12/04)  
Mr. Steven Mensing (7/03-9/04)

Business Office Administrator

Mr. Bernard Ysursa (Current)

The Center is located at:

Southwestern Illinois Correctional Center  
950 Kingshighway Street  
East St. Louis, Illinois 62203



**Illinois**  
Department of  
**Corrections**

**Rod R. Blagojevich**  
Governor

**Roger E. Walker Jr.**  
Director

Southwestern IL Correctional Center / 950 Kingshighway St. Caller Ser. 50 / E. St. Louis, IL 62203 / Telephone: (618) 394-2200 / TDD: (800) 526-0644

October 18, 2006

MANAGEMENT ASSERTION LETTER

J.W. Boyle & Co., Ltd.  
2810 Frank Scott Parkway West, #812  
Belleville, Illinois 62223

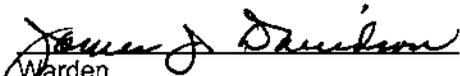
Ladies and Gentlemen:

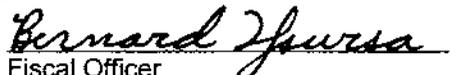
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, or contracts that could have a material effect on the operations of the Center. We are responsible for and we have established and maintained an effective system of, internal controls over compliance 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 year(s) ended June 30, 2005 and June 30, 2006, the Center has materially complied with all 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,

SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER

  
Warden

  
Fiscal Officer

## COMPLIANCE REPORT

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### Compliance Testing

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

The compliance report is comprised of the following:

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

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### Auditors' Reports

- An Auditors' Reports section containing statements by the auditors on the scope and results of their testing, as required by applicable professional standards. Depending upon the nature of the agency's operations, several reports may be issued.

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### Findings and Recommendations

- A Findings & Recommendations section containing sequentially numbered findings in which the auditors note any instances of non-conformity by the agency with applicable laws, rules, regulations, grant agreements, and other standards governing its conduct that were found by the auditors in the course of their review. All findings are discussed with the agency officials during the post audit process.

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

STATE OF ILLINOIS  
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SOUTHWESTERN ILLINOIS 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.

**SUMMARY OF FINDINGS**

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

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1	9-10	Inadequate Segregation of Duties Over Locally Held Funds

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-2	11	Postage Inventory Overstated

## **EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated December 5, 2006. Responses to the recommendations were provided by Mr. Bernard Ysursa, the Center's Business Office Administrator.

INSERT AUDITORS' REPORT TAB HERE



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 – Southwestern Illinois 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 – Southwestern Illinois Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections – Southwestern Illinois 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

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the State of Illinois Department of Corrections – Southwestern Illinois 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 – Southwestern Illinois 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

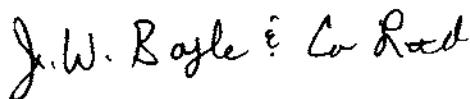
There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

#### **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 Schedule of Locally Held Funds – Cash Basis Travel and Allowance Revolving Funds/Residents' Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, 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 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.



J. W. BOYLE & CO., LTD.

October 18, 2006

INSERT FINDINGS AND RECOMMENDATIONS TAB HERE

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

Current Findings

06-1 **FINDING** (Inadequate Segregation of Duties over Locally Held Funds)

The Southwestern Illinois Correctional Center (Center) had inadequate segregation of duties over the locally held funds.

The locally held fund Account Tech designated to write checks also mails prepared checks for the following locally held funds: Resident Trust Fund, Employee Benefit Fund, Resident Commissary Fund, and Resident Benefit Fund.

Administrative Directive 02.40.101 states the Business Administrator shall designate an individual to write checks and ensure the individual does not 1.) receive or deposit cash or money, 2.) mail prepared checks or 3.) reconcile bank accounts for any locally held fund unless there is an exception in writing from the Chief Administrative Officer which is approved by the Deputy Director of the Division of Finance. Effective internal controls also dictate the person recording transactions be independent of the person reconciling and approving transactions. The person approving transactions should also be independent of the person recording and reconciling transactions.

<u>Locally Held Fund</u>	<u>Total Received</u>	<u>Total Disbursed</u>
Resident Trust Fund	\$1,369,436	\$1,348,049
Employee Benefit Fund	\$56,283	\$62,056
Resident Commissary Fund	\$1,179,664	\$945,414
Resident Benefit Fund	\$29,656	\$92,262

Center personnel indicated the Center did not have sufficient staff to ensure locally held fund duties were segregated. The Center believes sufficient controls were in place because this individual does not deposit cash, approve invoices, sign checks or reconcile the locally held fund accounts. The Center further stated they were not aware of the written requirements and approvals necessary to change separation of duties requirements for insufficient staff.

Failure to segregate these duties could allow cash to be misappropriated or a fictitious invoice to be paid and the check retained by the individual who prepared the check. (Finding Code No. 06-1)

STATE OF ILLINOIS  
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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2006

Current Findings (continued)

**RECOMMENDATION:**

We recommend the Center segregate the duties of the individual assigned to write checks and mail prepared checks. If the Center is unable to segregate these duties, the Chief Administrative Officer should obtain proper written approval from the Deputy Director of the Division of Finance and Administration to allow this individual to write checks and mail prepared checks.

**CENTER RESPONSE:**

Recommendation implemented. The facility has reassigned the duty of mailing checks to an employee not responsible to print checks.

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SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2006

Prior Findings Not Repeated

06-2 **FINDING** (Postage Inventory Overstated)

The Center failed to adjust the postage inventory general ledger account to agree to postage on hand in the Inmate Benefit Fund. (Finding Code No. 04-1)

The Center made correcting entries in September 2005 to adjust and transfer postage on hand to the Inmate Commissary Fund. Subsequent to this date, our testing did not disclose any instances where the Center failed to record and account for the postage inventory and sales.

## **SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

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### **Supplementary Information**

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

This section of the report may contain:

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

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### **Supplementary Schedules**

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

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### **Analysis of Operations**

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

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

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Annual Cost Statistics
  - 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 Schedule of Locally Held Funds – Cash Basis Travel and Allowance Revolving Fund/Residents' Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, 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.

INSERT SUPPLEMENTARY SCHEDULES TAB HERE

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
<b>PUBLIC ACT 94-0015</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 13,057,800	\$ 12,381,973	\$ 670,065	\$ 13,052,038	\$ 5,762
Employee retirement contributions paid by employer	163,000	162,830	-	162,830	170
Student, member and inmate compensation	150,300	137,731	12,481	150,212	88
State contributions to State Employees' Retirement System	1,017,600	964,810	52,213	1,017,023	577
State contributions to Social Security	967,700	917,678	49,976	967,654	46
Contractual services	4,046,900	3,267,995	778,473	4,046,468	432
Travel	8,900	7,268	1,574	8,842	58
Travel and allowances for committed, paroled and discharged prisoners	2,700	1,206	1,484	2,690	10
Commodities	677,900	659,029	18,857	677,886	14
Printing	10,800	9,685	1,077	10,762	38
Equipment	21,600	21,528	-	21,528	72
Telecommunications services	20,000	19,923	-	19,923	77
Operation of automotive equipment	52,200	47,003	5,120	52,123	77
<b>Total - Fiscal Year 2006</b>	<b>\$ 20,197,400</b>	<b>\$ 18,598,659</b>	<b>\$ 1,591,320</b>	<b>\$ 20,189,979</b>	<b>\$ 7,421</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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 EXPENDITURES JULY 1 TO AUGUST 31, 2005	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
<b>PUBLIC ACT 93-0842 &amp; 93-0681</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 13,065,400	\$ 12,400,141	\$ 627,165	\$ 13,027,306	\$ 38,094
Employee retirement contributions paid by employer	25,881	25,881	-	25,881	-
Student, member and inmate compensation	155,600	141,009	12,618	153,627	1,973
State contributions to State Employees' Retirement System	2,030,600	1,927,155	98,463	2,025,618	4,982
State contributions to Social Security	937,100	886,558	45,496	932,054	5,046
Contractual services	3,867,500	3,321,574	455,483	3,777,057	90,443
Travel	7,700	4,840	338	5,178	2,522
Travel and allowances for committed, paroled and discharged prisoners	5,400	-	-	-	5,400
Commodities	753,800	644,295	32,009	676,304	77,496
Printing	13,300	9,747	552	10,299	3,001
Equipment	-	-	-	-	-
Telecommunications services	36,300	27,828	3,752	31,580	4,720
Operation of automotive equipment	50,600	39,745	10,792	50,537	63
<b>Total - Fiscal Year 2005</b>	<b>\$ 20,949,181</b>	<b>\$ 19,428,773</b>	<b>\$ 1,286,668</b>	<b>\$ 20,715,441</b>	<b>\$ 233,740</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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)	<u>\$ 20,197,400</u>	<u>\$ 20,949,181</u>	<u>\$ 19,866,100</u>
EXPENDITURES			
Personal services	\$ 13,052,038	\$ 13,027,306	\$ 11,972,772
Employee retirement contributions paid by employer	162,830	25,881	597,595
Student, member and inmate compensation	150,212	153,627	160,215
State contributions to State Employees' Retirement System	1,017,023	2,025,618	1,057,208
State contributions to Social Security	967,654	932,054	887,140
Contractual services	4,046,468	3,777,057	3,276,480
Travel	8,842	5,178	6,498
Travel and allowances for committed, paroled and discharged prisoners	2,690	-	2,277
Commodities	677,886	676,304	859,067
Printing	10,762	10,299	11,812
Equipment	21,528	-	20,404
Telecommunications services	19,923	31,580	36,114
Operation of automotive equipment	52,123	50,537	48,831
Total Expenditures	<u>20,189,979</u>	<u>20,715,441</u>	<u>18,936,413</u>
LAPSED BALANCES	<u>\$ 7,421</u>	<u>\$ 233,740</u>	<u>\$ 929,687</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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 is 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.

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 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 the Residents' Commissary Fund sales are allocated 60% to pay the wages and benefits of employees who work at the commissary and 40% to the Residents' Benefit Fund.

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 that 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  
SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2006

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<b><u>REVENUES</u></b>			
Income from Sales	\$ 586,132	\$ 29,018	\$ -
Interest / Investment Income	263	-	1,070
Other	-	-	52,225
Total Revenues	<u>586,395</u>	<u>29,018</u>	<u>53,295</u>
<b><u>EXPENDITURES</u></b>			
Purchases	469,569	-	-
Commodities	-	7,454	56,114
Equipment	-	-	2,923
Other	1,738	23,470	16,472
Total Expenditures	<u>471,307</u>	<u>30,924</u>	<u>75,509</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>115,088</u>	<u>(1,906)</u>	<u>(22,214)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Transfers In	-	-	46,067
Transfers (Out)	(115,088)	-	-
Total Other Financing Sources	<u>(115,088)</u>	<u>-</u>	<u>46,067</u>
Net Change in Fund Balance	-	(1,906)	23,853
Fund Balance July 1, 2005	-	12,134	126,374
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ 10,228</u>	<u>\$ 150,227</u>

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

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

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 593,047	\$ 27,265	\$ 25,119
Interest / Investment Income	222	-	42
Other	-	-	4,495
Total Revenues	<u>593,269</u>	<u>27,265</u>	<u>29,656</u>
<u>EXPENDITURES</u>			
Purchases	471,405	-	-
Contractual	-	800	636
Equipment	-	28	43,054
Postage	-	-	21,876
Commodities	-	23,570	26,696
Other	2,702	6,734	-
Total Expenditures	<u>474,107</u>	<u>31,132</u>	<u>92,262</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>119,162</u>	<u>(3,867)</u>	<u>(62,606)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	47,697
Transfers (Out)	(119,162)	-	-
Total Other Financing Sources	<u>(119,162)</u>	<u>-</u>	<u>47,697</u>
Net Change in Fund Balance	-	(3,867)	(14,909)
Fund Balance July 1, 2004	-	16,001	141,283
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ 12,134</u>	<u>\$ 126,374</u>

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

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
(NOT EXAMINED)  
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	\$ 2,992	\$ 6,214	\$ 1,434	\$ 3,800
<b>Receipts</b>				
Investment Income	-	30	-	32
Inmate Account Receipts	-	684,156	-	685,218
Appropriations from General Revenue Fund	708	-	-	-
<b>TOTAL RECEIPTS</b>	<u>708</u>	<u>684,186</u>	<u>-</u>	<u>685,250</u>
<b>Disbursements</b>				
Inmate Account Disbursements	-	645,149	-	616,934
Disbursements for released inmates	2,266	33,982	1,434	51,984
<b>TOTAL DISBURSEMENTS</b>	<u>2,266</u>	<u>679,131</u>	<u>1,434</u>	<u>668,918</u>
<b>Fund Transfers</b>				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(7,469)	-	(6,021)
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>(7,469)</u>	<u>-</u>	<u>(6,021)</u>
Balance - June 30	<u>\$ 1,434</u>	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ 14,111</u>

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,

	2006					2005				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 1,548,018	\$ 18,731,393	\$ 1,705,968	\$ -	\$ 21,985,379	\$ 1,543,390	\$ 18,731,393	\$ 1,811,013	\$ -	\$ 22,087,796
Additions:										
Purchases	-	-	21,752	-	21,752	-	-	28,911	-	28,911
Transfers-in:										
Intra-agency	-	-	5,910	-	5,910	2,628	-	3,015	-	5,643
Inter-agency	-	-	-	-	-	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	27,662	-	27,662	2,628	-	31,926	-	34,554
Deductions:										
Transfers-out:										
Intra-agency	-	-	-	-	-	-	-	111,428	-	111,428
Inter-agency	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	19,237	-	19,237	-	-	25,543	-	25,543
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	19,237	-	19,237	-	-	136,971	-	136,971
Balance, ending	\$ 1,548,018	\$ 18,731,393	\$ 1,714,393	\$ -	\$ 21,993,804	\$ 1,548,018	\$ 18,731,393	\$ 1,705,968	\$ -	\$ 21,985,379

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

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LIMITED SCOPE COMPLIANCE EXAMINATION  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS  
(NOT EXAMINED)  
For The Years Ended June 30,

	FISCAL YEAR		
	2006	2005	2004
<u>RECEIPTS</u>			
Jury Duty	\$ 27	\$ 535	\$ 326
Inmate Restitution	-	-	929
Postage	-	-	6,257
Dormant Inmate Accounts	-	1,251	-
Funeral Furlough	-	-	572
Damage to State Property	-	-	168
Medical Services	-	-	5,049
Copying Fees	16	-	-
Miscellaneous	476	649	1,136
TOTAL RECEIPTS	<u>\$ 519</u>	<u>\$ 2,435</u>	<u>\$ 14,437</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 43	\$ 1,920	\$ 144
Department of Corrections Reimbursement Fund - 523	476	515	14,293
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 519</u>	<u>\$ 2,435</u>	<u>\$ 14,437</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 43	\$ 1,920	\$ 144
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 43</u>	<u>\$ 1,920</u>	<u>\$ 144</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, 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</u>		<u>INCREASE</u>	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
State Paid Retirement	\$ 162,830	\$ 25,881	\$ 136,949	529 %
Retirement	1,017,023	2,025,618	(1,008,595)	(50)%
Travel	8,842	5,178	3,664	71 %
Travel & Allowance	2,690	0	2,690	100 %
Telecommunication	19,923	31,580	(11,657)	(37)%

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

State Paid Retirement

As a result of a union contract settlement, the union employees became eligible to contribute to their retirement accounts in 2006.

Retirement

Due to the union contract settlement, the retirement contribution percentage funded by the employer decreased from 16.1% in 2005 to 7.8% in 2006.

Travel

Additional hours of training required for certification and a new security post added at local hospital for hospitalized inmates in the district are the two primary factors that caused travel to increase during the period.

Travel & Allowance

Fiscal year end 2005 was a spend down of cash on hand. Once those funds were depleted the expenses were again vouchered which resulted in expenditure for fiscal year end June 30, 2006.

Telecommunication

Due to budget restraints, April – June telecommunication bills were not processed for payment. Also due to staff reductions and the review of institutional costs, unused lines within the facility were disconnected and staff with email capabilities was encouraged to utilize this method of communication instead of phone calls. The above mentioned items contributed to this decrease in expenditures.

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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</u>		<u>INCREASE</u>	
	<u>JUNE 30</u>		<u>(DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
State Paid Retirement	\$ 25,881	\$ 597,595	\$(571,714)	(96)%
Retirement	2,025,618	1,057,208	968,410	92 %
Travel	5,178	6,498	(1,320)	(20)%
Travel & Allowance	0	2,277	(2,277)	(100)%
Commodities	676,304	859,067	(182,763)	(21)%
Equipment	0	20,404	(20,404)	(100)%

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

State Paid Retirement

The difference between 2004 and 2005 is that pension was employer funded, but in 2005 employer funding stopped.

Retirement

Due to a union contract negotiation, retirement contributions from the employer were funded by the center as part of their personnel costs and reflected in the "State Paid Retirement" line item for 2005. This became effective after the first pay period in 2005. The retirement contribution increased from 13.4% in 2004 to 16.1% in 2005. Contributions funded by the employer in the State Paid Retirement decreased and had to be picked up by employees through the Retirement account.

Travel

Due to budget restraints, the Agency made a decision to limit travel to only mandatory training.

Travel & Allowance

The reduction in fiscal year end June 30, 2005 can be attributed to a policy change where the \$2,500 in cash that was kept at the institution was used for fiscal year end 2005 expenditures. This "spend down" resulted in \$0.00 expenditures for fiscal year end 2005.

Commodities

A state-wide master menu was developed and food costs decreased. Inmate clothing costs were reduced due to the inventory levels being decreased, which resulted in cost savings.

Equipment

Equipment money is determined each fiscal year by the staff in Springfield. Due to budget restraints, funds were not given to the institution for any equipment purchases.

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

<u>EXPENDITURE ITEM</u>	Fiscal Year Ended June 30, 2006		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel & Allowance	\$2,689	\$1,484	55%

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

Travel & Allowance

The lapse period amount was a result of five months of travel expenses being approved by the General Office by June 29, 2006, of the fiscal year. This caused the expenditure to be made in the lapse period.

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

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Operation Auto Equipment	\$50,537	\$10,792	21%

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

Operation of Automotive Equipment

Due to unexpected repairs to institutional vehicles in May and June the expenditures exceeded the money that was on the AIS in order to process payment. A transfer was required to process payment, which resulted in the above amount being paid in the lapse period.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 86,867	\$ 599,583	\$ 569,374	\$ 117,076
Mechanical Stores	5,769	25,035	30,559	245
Resident Clothing	19,372	27,170	37,383	9,159
Officers' Clothing	173	13,277	13,450	-
Office Supplies	271	29,975	26,799	3,447
Postage	2,929	7,400	9,131	1,198
	<u>\$ 115,381</u>	<u>\$ 702,440</u>	<u>\$ 686,696</u>	<u>\$ 131,125</u>

**LOCAL FUNDS**

Residents' Commissary Fund	\$ 14,647	\$ 479,152	\$ 469,570	\$ 24,229
	<u>\$ 14,647</u>	<u>\$ 479,152</u>	<u>\$ 469,570</u>	<u>\$ 24,229</u>

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 93,583	\$ 594,833	\$ 601,549	\$ 86,867
Mechanical Stores	5,549	39,342	39,122	5,769
Resident Clothing	25,042	33,523	39,193	19,372
Officers' Clothing	2	12,451	12,280	173
Office Supplies	4,796	19,965	24,490	271
Postage	4,281	8,000	9,352	2,929
	<u>\$ 133,253</u>	<u>\$ 708,114</u>	<u>\$ 725,986</u>	<u>\$ 115,381</u>

**LOCAL FUNDS**

Residents' Commissary Fund	\$ 28,207	\$ 457,845	\$ 471,405	\$ 14,647
	<u>\$ 28,207</u>	<u>\$ 457,845</u>	<u>\$ 471,405</u>	<u>\$ 14,647</u>

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

INSERT ANALYSIS OF OPERATIONS TAB HERE

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SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER  
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ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM

Background

The Southwestern Illinois Corrections Center (Southwestern or the Center) was developed in response to a need for a facility to offer offenders substance abuse counseling and education during incarceration with continuing intervention after offenders are released under parole supervision. As one of currently 27 adult facilities of the Illinois Department of Corrections (DOC), Southwestern has two facilities; 67 bed Work Camp and a 604 minimum security facility located on twenty-four acres of land in East St. Louis, Illinois. The offenders of the Work Camp provide community services work to government and non-profit group projects with 30 miles of the Center.

Southwestern accepted its first offenders on July 28, 1995, and attained its general population capacity of 600 offenders by September 1995 having begun operations in June 1995. Additional space was created in July 1998, when the Center increased its present bed capacity of 671.

Goals, philosophy and mission statement

The Center has as its primary objective that of providing services which focuses on the recidivism problem for both the first-time offender and the general offender population by providing and offering the offenders substance abuse counseling and education during incarceration with continuing intervention after offenders are afforded the opportunity to participate in a variety of programs designed to return the offenders to the community with skills necessary for a more positive and successful reintegration process to make them useful and productive citizens. These programs include GED classes, vocational training and Junior College level academic courses offered by Lake Land Community College. In addition, the Center strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services as well as recreation and substance abuse programs.

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CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

Planning Program

In conjunction with the planning process, the Southwestern administration has considered various alternative approaches to meet the overall goals of Southwestern which have ultimately become formal written long- and short-term goals with respect to its functions and programs. The formal plan contains a statement concerning the Center's operations and program philosophy as well as specific intentions and objectives with which to achieve each goal. Annually, key management meet to update the plan by assessing the timely progress in the attainment of goals and objectives previously established. The updated annual goals and objectives of the administrative staff and department supervisors are formulated to conform to the Center's functions and planning program. The Center also reviews; and, when necessary revises the goals and objectives of the personnel on a quarterly basis.

Evaluation and conclusion

Southwestern Illinois Correctional Center has developed a planning program, which includes the establishment of specific goals and objectives and a methodology to monitor and report on implementation. Accordingly, we conclude that the planning program appears adequate for the Center's needs.

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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		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	9	8	9
Business office and stores	11	11	18
Clinical services	12	12	13
Recreation	2	2	2
Maintenance	8	8	8
Laundry	1	1	1
Correctional Officers	191	195	201
Dietary	20	20	13
Medical/Psychiatric	1	1	1
Religion	<u>1</u>	<u>2</u>	<u>2</u>
Total	<u>256</u>	<u>260</u>	<u>268</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.

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EMPLOYEE OVERTIME (not examined) (continued)

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>555</u>	<u>672</u>
Value of overtime hours worked during fiscal year	<u>\$23,878</u>	<u>\$25,592</u>
Compensatory hours earned during fiscal year	<u>7,026</u>	<u>5,853</u>
Value of compensatory hours earned during fiscal year	<u>\$179,994</u>	<u>\$141,449</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>7,581</u>	<u>6,525</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$203,872</u>	<u>\$167,041</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 Resident's Commissary Fund. A summary of the financial activity of the Resident's Commissary Fund for the years ended June 30, 2006 and 2005 are presented on pages 17 and 18 of this report.

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INMATE COMMISSARY OPERATION (continued)

As part of our testing 15 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 no exceptions.

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>600</u>	<u>600</u>	<u>600</u>
Inmate population (as of May 31)	<u>664</u>	<u>668</u>	<u>659</u>
Average number of inmates	<u>656</u>	<u>668</u>	<u>666</u>
Expenditures from appropriations	\$20,189,979	\$20,715,441	\$18,936,413
Less-equipment and capital improvements	<u>21,528</u>	<u>-</u>	<u>20,404</u>
Net expenditures	<u>\$20,168,451</u>	<u>\$20,715,441</u>	<u>\$18,916,009</u>
Net inmate cost per year	<u>\$30,745</u>	<u>\$31,011</u>	<u>\$28,402</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.

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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>255</u>	<u>260</u>	<u>268</u>
Average number of correctional officers	<u>191</u>	<u>195</u>	<u>201</u>
Average number of inmates	<u>656</u>	<u>668</u>	<u>666</u>
Ratio of employees to inmates	<u>1 to 2.6</u>	<u>1 to 2.6</u>	<u>1 to 2.5</u>
Ratio of correctional officers to inmates	<u>1 to 3.4</u>	<u>1 to 3.4</u>	<u>1 to 3.3</u>

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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>33</u>	<u>33</u>	<u>33</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	40,327	138,929	72,680
Lunch	149,683	148,191	166,681
Dinner	177,748	175,976	182,867
1:00 a.m. meal	8,395	8,395	6,265
Staff meals	<u>44,664</u>	<u>46,789</u>	<u>49,554</u>
Total Meals Served	<u>420,817</u>	<u>518,280</u>	<u>478,047</u>
Food Cost	<u>\$509,699</u>	<u>\$509,908</u>	<u>\$649,108</u>
Cost Per Meal	<u>\$1.21</u>	<u>\$0.99</u>	<u>\$1.36</u>

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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		
	2006	2005	2004
Medical Services:			
Wexford	\$ -	\$ 525,057	\$1,626,916
Health Professionals, LTD	2,319,605	1,515,359	-
Clyne	-	350	-
	<u>\$2,319,605</u>	<u>\$2,040,766</u>	<u>\$1,626,916</u>
 *Clergy Services:	<u>\$ -</u>	<u>\$ 845</u>	<u>\$ -</u>

\*Note : The Centers had one minister on staff in fiscal year 2006 and two ministers on staff during fiscal years 2005 and 2004.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

- Reduced facility operations costs by 10%. As directed by the Governor, initiated costs saving measures to utilities by maintaining facility thermostats at 68 degrees during winter months and reduction to commodity usage throughout all institutional areas.
- Recycling Program began December 1, 2005. Highland Recycling Center on contract with the Illinois Central Management Service I-Cycle program.
- Reduction of overtime costs to facility by changing assignments on security shifts, changing mandatory to non-mandatory posts.
- Medical Vendor contract expired and new contract awarded to Health Professional, Ltd.
- The Inventory Management System (TIMS) replaced the AIMS inventory system in the Business Office.