

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

VIENNA 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
VIENNA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	5
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	7
Schedule of Findings	
Current Findings	11
Prior Findings Not Repeated	29
Supplementary Information for State Compliance Purposes	
Summary	30
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	31
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	33
Description of Locally Held Funds	34
Schedule(s) of Locally Held Funds	36
Schedule of Changes in State Property (not examined)	39
Comparative Schedule of Cash Receipts and Deposits (not examined)	40
Analysis of Significant Variations in Expenditures	41
Analysis of Significant Lapse Period Spending	45
Schedule of Changes in Inventories (not examined)	47
Analysis of Operations	
Center Functions and Planning Program	48
Average Number of Employees	49
Employee Overtime (not examined)	49
Inmate Commissary Operation	50
Shared Resources (not examined)	51
Annual Cost Statistics	
Costs Per Year Per Inmate (not examined)	52
Ratio of Employees to Inmates (not examined)	52
Cell Square Feet Per Inmate (not examined)	53
Food Services (not examined)	53
Medical and Clergy Service Contracts (not examined)	54
Service Efforts and Accomplishments (not examined)	55

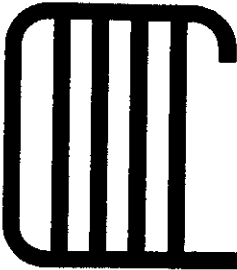
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

Warden (Current)	Mr. Jody Hathaway
Warden (07/01/04 to 03/31/06)	Mr. Jay Merchant
Assistant Warden - Programs	Ms. Yolanda Johnson
Assistant Warden - Operations	Mr. Dan Austin
Business Office Administrator	Ms. Jeannie McCall

The Center is located at:

6695 State Route 146 East
Vienna, Illinois 62995



Illinois
Department of
Corrections

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D B & D, PC

Rod R. Blagojevich
Governor

Roger E. Walker, Jr.
Director

Vienna Correctional Center / 6695 State Rt. 146 East / Vienna, IL. 62995 / Telephone: (618) 658-8371 / TDD: (800) 526-0844

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

September 22, 2006

Dycus, Bradley & Draves, p.c.
Certified Public Accountants
804 West Main Street, P.O. Box 3070
Carbondale, IL 62902-3070

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the year(s) ended June 30, 2005 and June 30, 2006, the Agency has materially complied with the assertions below.


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

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

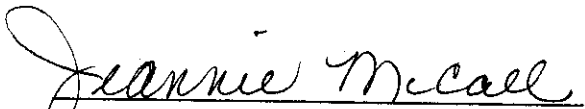
E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Vienna Correctional Center



Jody Hathaway, Warden



Jeannie McCall, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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	13	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	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	11	Inadequate Segregation of Duties over Locally Held Funds
06-2	13	Inadequate Controls over Locally Held Fund Cash Disbursements
06-3	15	Lack of Reconciliations on General Ledger Accounts
06-4	17	Lack of Independent Review of Payroll Voucher
06-5	18	Inaccurate Reporting on the General Office Reporting Package
06-6	20	Lack of Independent Verification of Cash
06-7	21	Locally Held Fund Bank Reconciliations not Prepared or Approved

SCHEDULE OF FINDINGS

CURRENT FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-8	22	Inaccurate Receiving Reports
06-9	23	Lack of Inventory Recording and Physical Inventory Counts
06-10	25	Vouchers not Timely Submitted
06-11	26	Employee Evaluations not Performed
06-12	27	HIV Pamphlets not Available in English
06-13	28	Inadequate Access Rights

EXIT CONFERENCE

Responses to the recommendations were provided by the Illinois Department of Corrections in a letter dated February 27, 2007. Center management waived having an exit conference per an e-mail dated April 25, 2007.

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

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

In our opinion, the State of Illinois Department of Corrections - Vienna 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(s) (06-5, 06-9, 06-10, 06-11, 06-12).

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 - Vienna 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 - Vienna 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(s) (06-1, 06-2, 06-3, 06-4, 06-5, 06-6, 06-7, 06-8, 06-9, 06-13).

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 Annual Cost Statistics and Service Efforts and Accomplishments, Schedule of Locally Held Funds - Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime and Shared Resources 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.

Dycus, Bradley & Draves, p.c.
Certified Public Accountants

September 22, 2006

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
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 Vienna Correctional Center (Center) did not maintain an adequate segregation of duties over locally held funds.

During our testing, we noted the following segregation of duties issues:

- The Accountant recorded, wrote and mailed checks, and reconciled transactions for the Resident Commissary Fund, Resident Benefit Fund, Employee Commissary Fund and Employee Benefit Fund during the period April 1, 2005 to June 30, 2006.
- An Account Technician I was permitted to receive cash, write checks, sign checks and mail checks for the period July 1, 2004 to June 30, 2006 for all locally held funds.
- The Office Assistant was permitted to write and mail checks for all locally held funds during the period July 1, 2004 to May 1, 2006.
- An Account Technician I recorded and reconciled transactions for the Resident Trust Fund during the period July 1, 2004 to June 30, 2006. Additionally, the Account Technician I recorded and reconciled transactions on all locally held funds during the period December 1, 2004 to March 31, 2005.

Center personnel indicated the Center did not have sufficient staff to ensure locally held fund duties were segregated.

The locally held funds received and disbursed the following during the period July 1, 2004 to June 30, 2006:

<u>Locally Held Fund</u>	<u>Total Received</u>	<u>Total Disbursed</u>
Resident Trust Fund	\$2,328,874	\$2,757,884
Employee Commissary Fund	\$333,508	\$273,010
Employee Benefit Fund	\$21,194	\$27,435
Resident Commissary Fund	\$2,107,016	\$2,121,245
Resident Benefit Fund	\$121,965	\$224,388

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, 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.

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)

RECOMMENDATION

We recommend the duties of receiving cash, writing checks, mailing checks, recording transactions, reconciling transactions and approving transactions be appropriately segregated.

CENTER RESPONSE

Recommendation implemented. The facility has separated duties among staff in accordance with the Department's policies. The exceptions noted were due to staff turnover and leave vacancies.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-2. **FINDING:** (Inadequate Controls over Locally Held Fund Cash Disbursements)

The Vienna Correctional Center (Center) did not maintain adequate controls over locally held fund cash disbursements.

During our testing, we noted the following inadequate controls:

- A former warden was listed as an authorized signer on the signature card at the bank for the Employee Commissary Fund, Employee Benefit Fund and Resident Commissary Fund. Good business practices require only persons employed by the Center be listed as authorized signers on the bank's signature card.
- The bank signature card indicated only one signature was required on the check for the Resident Commissary Fund and Resident Benefit Fund. Administrative Directive 02.40.102 states "the bank shall be notified in writing that two signatures are required on all checks."
- Additionally, we noted 68 out of 91 (75%) cash disbursements had been signed by an individual not authorized in accordance with Institutional Directive 02.40.901. Administrative Directive 02.40.102 states "signature authority shall be given to the Chief Administrative Officer and to the Business Administrator. These individuals may authorize other persons to sign in their absence. Each person so authorized shall sign his or her own name." Institutional Directive 02.40.901 states who can sign for the Chief Administrative Officer and Business Administrator.
- Two telephone transfers were made between the Employee Commissary Fund and the Employee Benefit Fund; however only one individual authorized the transfers.
- One signature was noted on 2 out of 91 (2%) cash disbursements tested. Institutional Directive 02.40.901 states "two authorized signatures are required on all checks drawn on locally held funds."
- An employee signed another person's name on 1 out of 91 (1%) cash disbursements tested.

Center personnel stated the signature cards at the bank were to be updated but there was some confusion as to who was to update these cards. Additionally, Center personnel were unaware the two individuals authorized on the bank's signature card to sign checks were not authorized by Institutional Directive 02.40.901. Center personnel stated the employee making the telephone transfers did not realize this compromised the requirement of two signatures on checks and only one signature on a check and an employee signing another person's name were inadvertent oversights.

Failure to update the signature card at the bank when an employee leaves the Center's employment could lead to misappropriation of cash. Failure to require two signatures on the signature card or disallow telephone transfers at the bank circumvents the internal control established by Administrative Directive 02.40.102. Failure to comply with Institutional Directive 02.40.901 circumvents the designation of authorized signers by the Chief Administrative Officer and Business Administrator. (Finding No. 06-2)

RECOMMENDATION

We recommend the signature cards be updated immediately when a person leaves the Center's employ. Additionally, the Center should comply with Administrative Directive 02.40.102 and Institutional Directive 02.40.901.

CENTER RESPONSE

Recommendation implemented. The facility has revised the institutional directive to more closely align with the Agency Administrative Directive. The facility will require signatures in compliance with the Administrative Directive.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-3. **FINDING:** (Lack of Reconciliations on General Ledger Accounts)

General ledger accounts in the locally held funds were not reconciled.

During our testing, we noted the following:

- Outstanding employee gift certificates were not reconciled to Due from the Employee Benefit Fund - employee of the month general ledger account in the Employee Commissary Fund. This account had a balance of \$80 at June 30, 2006.
- The change fund general ledger account in the Employee Commissary Fund was not reconciled to actual cash on hand. This account was overstated by \$247 at June 30, 2006.
- The travel and allowance general ledger account for the Resident Benefit Fund was not reconciled to outstanding travel and allowance invoice vouchers from the General Revenue Fund. This account was overstated by \$2,378 at June 30, 2005.
- Imprest travel and allowance cash general ledger account for the Resident Benefit Fund was not reconciled to actual cash on hand. This account was overstated by \$714 at June 30, 2005.
- Due from Resident Trust Fund for bus tickets for the Resident Benefit Fund was not reconciled to the amount of outstanding bus tickets. This account was understated by \$714 at June 30, 2005.
- Net worth transferred general ledger account for the Employee Commissary Fund and Resident Commissary Fund was not being reconciled to net income on the Employee Commissary Fund or the Resident Commissary Fund. This account on the Employee Commissary Fund was understated by \$443 at June 30, 2005. This account on the Resident Commissary Fund was understated by \$851 at June 30, 2006.

Administrative Directive 02.40.104 states "reconciliation of the locally held fund, general ledger, and subsidiary accounts shall occur monthly after the fund checking account has been reconciled and after General Ledger posting is completed." Effective internal controls require all balance sheet accounts to be reconciled to cash, subsidiary ledgers, etc. Additionally, these reconciliations should be documented. General ledger accounts also act as controls over negotiable assets such as cash.

Center personnel stated the reconciliations were not performed due to time constraints, confusion on who was responsible for completing the reconciliation and the fact they were unaware reconciliations should have been completed on all accounts.

Failure to reconcile accounts could result in improper decisions being made due to inaccurate financial information. (Finding Code No. 06-3)

RECOMMENDATION

We recommend the Center perform reconciliations over all general ledger accounts.

CENTER RESPONSE

Recommendation accepted. The facility will make every effort to ensure required reconciliations are completed. The errors noted were due to oversights during employee leave vacancies.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-4. **FINDING:** (Lack of Independent Review of Payroll Voucher)

The Vienna Correctional Center (Center) payroll vouchers (payroll register) were not independently approved.

The payroll clerk enters the approved time report into the payroll system which generates the payroll voucher and employee paychecks. The payroll clerk also enters any withholding changes and pay rate increases into the payroll system. Employee time per the time report, changes in withholding and pay rate increases were then verified to the payroll voucher by the payroll clerk.

Good internal control procedures require the review process to be performed by an individual independent of the preparation process in order to prevent improper expenditures.

Center personnel stated they were unaware this was a poor segregation of duties.

Failure to review payroll vouchers by an independent person increases the likelihood a loss from errors or irregularities could occur and would not be detected in a timely manner. (Finding Code No. 06-4)

RECOMMENDATION

We recommend a person independent of the payroll voucher preparation verify its accuracy.

CENTER RESPONSE

Recommendation implemented. The Business Administrator will perform a review of the voucher/report prior to signing as valid.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-5. **FINDING:** (Inaccurate Reporting on the General Office Reporting Package)

The General Office Reporting Package for the Employee Commissary Fund was inaccurate.

We noted the following exceptions during our examination:

- Outstanding employee gift certificates of \$30 were reported as an asset and in sales on the fiscal year 2005 General Office Reporting Package. These certificates should have been reported as a liability on the General Office Reporting Package.
- Car wash sales of \$180 were not reflected in transfers or Due to the Employee Benefit Fund on the fiscal year 2005 General Office Reporting Package.
- Net worth transferred did not equal net income by \$443 at June 30, 2005, resulting in an understatement.
- Outstanding employee gift certificates of \$80 at June 30, 2006 were recorded in the amount owed to the Employee Benefit Fund for profit transfers. This should have been reported as Due to Employee Benefit Fund - Outstanding Gift Certificates.
- The fiscal year 2005 profit transfer, \$443, was recorded in Due to Employee Benefit Fund on the fiscal year 2006 General Office Reporting Package. Sixty percent of this profit transfer, \$266, should have been recorded in Due to 523 Fund.
- Due to 523 Fund was overstated and Due to Employee Benefit Fund was understated by \$3,013 on the fiscal year 2006 General Office Reporting Package due to transfers not being posted correctly.

SAMS procedure 27.10.10 states "Department personnel will be required to submit a letter to the Comptrollers Office representing that, to the best of their knowledge and belief, the GAAP financial reporting information is complete and accurate."

Center personnel stated these errors were a result of the Accountant not being properly trained in the preparation of the General Office Reporting Package.

The General Office Reporting Package is utilized by the Central Office in Springfield for financial reporting. Failure to properly complete this report could result in errors of the Department's financial information. (Finding Code No. 06-5)

RECOMMENDATION

We recommend the Accountant be trained in the preparation of the General Office Reporting Package.

CENTER RESPONSE

Recommendation accepted. The facility will make every effort to ensure that financial reports are presented timely and accurately.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-6. **FINDING:** (Lack of Independent Verification of Cash)

Employee Commissary Fund cash is not counted by an independent employee.

The cashier in the Business Office prepares the Employee Commissary Shift Report (daily sales summary), counts the cash and prepares the cash receipt and deposit ticket. Total cash received was \$138,270 and \$114,512 for fiscal year 2006 and 2005, respectively.

Administrative Directive 02.85.115 states at the close of each commissary shift and prior to sales for the next commissary shift, cash shall be counted and the Commissary Shift Report shall be completed. The Commissary Shift Report shall be submitted to the commissary accountant in the Business Office. Cash shall be submitted to the cashier in the Business Office.

Center personnel indicated cash is not counted by an independent employee due to time constraints.

Failure to independently count cash puts the Center at risk that cash will be misappropriated. (Finding Code No. 06-6)

RECOMMENDATION

We recommend an independent employee prepare the Commissary Shift Report and count the cash prior to forwarding the cash to the Business Office or Control Room.

CENTER RESPONSE

Recommendation implemented. The facility has assigned two employees to count the cash collected. Additionally, the facility is in the process of changing the commissary to debit card technology, eliminating cash from the process.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-7. **FINDING:** (Locally Held Bank Reconciliations Not Prepared or Approved)

Bank reconciliations were not prepared or approved.

During our review of bank reconciliations for the locally held funds for the period July 1, 2004 to June 30, 2006, we noted the March 2005 bank reconciliations for the Employee Commissary Fund and the Employee Benefit fund were not prepared. The December 2004 bank reconciliations for the Employee Commissary Fund, Resident Commissary Fund and Resident Benefit Fund were not approved by the Business Administrator.

Administrative Directive 02.40.104 states "bank reconciliations shall be prepared upon receipt of the bank statement for each checking account. The person completing the reconciliation and the Business Administrator shall sign the completed reconciliation."

Center personnel stated the March 2005 bank reconciliations were not prepared since the Business Office was lacking an Accountant. Additionally, Center personnel stated approval of the December 2004 bank reconciliations was an inadvertent oversight by the Business Administrator.

Failure to complete and approve bank reconciliations could lead to inaccurate financial reporting. (Finding Code No. 06-7)

RECOMMENDATION

We recommend the Center comply with the Administrative Directive and prepare bank reconciliations for each checking account upon receipt of a bank statement. This bank reconciliation should then be signed by both the preparer and the Business Administrator.

CENTER RESPONSE

Recommendation accepted. The facility will make every effort to ensure reconciliations are performed and approved. The errors noted were due to oversights.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-8. **FINDING:** (Inaccurate Receiving Reports)

Vendor invoices did not agree to receiving reports for the Employee Commissary Fund.

We noted the following errors during our testing:

- A receiving report indicated 2,130 bags of ice had been received when only 230 bags of ice were received.
- A vendor invoice stated 1,680 bottles of water had been received; however, the receiving report indicated no bottles of water had been received.
- A receiving report indicated 1,000 16 ounce lids had been received when 2,000 16 ounce lids had been received.
- A receiving report indicated 120 candy bars had been received when 240 candy bars had been received.

The Center paid the amount on the vendor invoice.

Prudent business practices dictate vendor invoices be matched to receiving reports and any discrepancies investigated.

Center personnel stated these errors went undetected due to employees not having enough time to properly match vendor invoices to receiving reports due to a lack of staffing.

Failure to properly match receiving reports to vendor invoices could result in the Center paying for goods they did not receive. (Finding Code No. 06-8)

RECOMMENDATION

We recommend vendor invoices be properly matched to receiving reports and any discrepancies investigated.

CENTER RESPONSE

Recommendation accepted. The facility will make every effort to ensure store receiving reports are completed accurately. The errors noted were due to oversights.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-9. **FINDING:** (Lack of Inventory Recording and Physical Inventory Counts)

The Vienna Correctional Center (Center) ceased recording inventory, conducting a monthly physical inventory and an independent test count of inventory.

The Center ceased recording receiving reports and store requisitions on the AIMS inventory system from February 1, 2005 to May 15, 2005. During this same period, the Center ceased monthly inventory counts in the general stores.

Additionally, the Center did not conduct an independent inventory test count on the Employee Commissary, Resident Commissary and general stores physical inventory. Additionally, the Employee Commissary supervisor orders, receives and physically counts merchandise in the Employee Commissary. This is an inadequate segregation of duties since one person can originate and verify an inventory transaction.

Administrative Directive 02.82.103 states "upon completion of the receiving report, the perpetual inventory clerk shall post receipts to the perpetual inventory records." Administrative Directive 02.82.106A-J states "the perpetual inventory clerk shall post the store requisition to the Automated Inventory Management System per the AIMS User's Manual." Administrative Directive 02.82.112A-J states "each item in a storeroom shall be counted at least twice annually, once by a complete inventory on June 30, and by one of 11 monthly test counts. The inventory results shall be verified against the perpetual inventory records maintained in the facility Business Office. "Administrative Directive 02.85.110 states the inventory supervisor in the commissary shall verify count accuracy by conducting test counts of a representative number of items. Administrative Directive 02.82.112A-J states a Business Office employee shall perform sample test counts in the stores for comparison with counts performed by the inventory team. Good business practices dictate the person conducting these test counts be independent of the physical inventory count.

Center personnel stated general stores inventory procedures had ceased due to problems with store requisitions not matching inventory items. Additionally, Center personnel indicated there was insufficient time to research these problems. Center personnel indicated the Central Office in Springfield stated the Center would be converting to a new inventory computer system in the near future and all inventory problems would be resolved during conversion. Center personnel also indicated the internal control weakness in the Employee Commissary had been mitigated in the past by an independent person periodically performing a 10% test count of the month end inventory. Due to a lack of staffing, however, the Center elected to cease performing this 10% test count. Center personnel indicated the performance of a 10% test count in the Resident Commissary and general stores had ceased due to insufficient staff being assigned to the Business Office and the general stores.

Recording inventory transactions, reconciling physical inventory counts to perpetual inventory records and performing independent inventory test counts reduces the Center's risk the Employee Commissary, Resident Commissary and general stores personnel would record inappropriate inventory transactions. Inventory at June 30, 2006 in the Employee Commissary, Resident Commissary and stores was \$6,346, \$74,232 and \$246,193, respectively. (Finding Code No. 06-9)

RECOMMENDATION

We recommend the Center comply with their Administrative Directives by recording requisitions into AIMS, conducting physical inventory counts and performing an independent inventory test count.

CENTER RESPONSE

Recommendation accepted. The Center implemented the real time inventory system during the later part of FY05. The system was operational during FY06. Test counts have resumed during FY07.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-10. **FINDING:** (Vouchers Not Timely Submitted)

The Vienna Correctional Center (Center) did not exercise adequate control over voucher processing.

During our testing, we noted 10 of 52 (19%) vouchers tested, totaling \$258,948, were approved for payment from 10 to 56 days late. The Center paid \$3,161 in interest charges during the two year period ended June 30, 2006.

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

Center personnel indicated the delays in approving invoice vouchers are attributable to a lack of staff in the Business Office.

Failure to promptly approve vouchers could result in late payment of bills to vendors and result in interest being levied against the Center. (Finding Code No. 06-10)

RECOMMENDATION

We recommend the Center comply with 74 Ill. Adm. Code 900.70 by having the proper review completed prior to the expiration of the thirty-day time period.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to comply with the requirements as established by the Prompt Pay Act.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-11. **FINDING:** (Employee Evaluations Not Performed)

The Vienna Correctional Center (Center) did not perform employee evaluations or performed them late.

During our testing of personnel files we noted 27 of 105 (26%) required evaluations were not prepared. Additionally, 44 of 78 (57%) evaluations reviewed were prepared after their due date. These evaluations were performed 2 days to 8 months late.

Center personnel indicated employees are performing many tasks due to a lack of staffing and employee evaluations were assigned a low priority.

The Department of Central Management Services (DCMS) Personnel Rules (Section 302.270) require the Center to prepare employee evaluations not less often than annually. Failure to prepare employee evaluations timely could impact employee development. (Finding Code No. 06-11)

RECOMMENDATION

We recommend the Center comply with the DCMS Personnel Rules regarding employee evaluations.

CENTER RESPONSE

Recommendation accepted. The Center will make every effort to comply with the requirements as established by the Department for employee evaluations.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-12. **FINDING:** (HIV Pamphlets Not Available in English)

English language HIV pamphlets were not available to visitors.

During our testing, we noted English language HIV pamphlets were not available in the visiting room. The health care unit had the English version of the HIV pamphlet, but not all visitors are allowed in the health care unit.

Unified Code of Corrections (730 ILCS 5/3-7-2(f)) states the Department shall offer every visitor appropriate written information concerning HIV and AIDS, including information to contact Illinois Department of Public Health for counseling.

Center personnel stated they had depleted their supply of the English version of the HIV pamphlet in the visiting room and had failed to reorder the pamphlet.

If the English version of the pamphlet is not available, the State is at risk a visitor may have HIV or AIDS who needs counseling, but unable to obtain the required information. (Finding Code No. 06-12)

RECOMMENDATION

We recommend the English version of the HIV pamphlet be reordered when supplies in the visiting room are low.

CENTER RESPONSE

Recommendation implemented. The exception noted was due to timing of the depletion of a current stock supply and receipt of the order of a refill supply.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-13. **FINDING:** (Inadequate Access Rights)

The Business Manager's computer access rights allow her to enter and approve invoice vouchers.

Center personnel indicated they were unaware this was a poor segregation of duties.

Effective internal controls dictate the same person not be allowed to record and approve a transaction.

Failure to segregate approval and recording of transactions could result in inaccurate or fictitious invoices being paid. (Finding Code No. 06-13)

RECOMMENDATION

We recommend the recording and approval of invoice vouchers be segregated.

CENTER RESPONSE

Recommendation implemented. The exception noted was resolved. The employee access rights have been corrected.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
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
VIENNA 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(s) 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
- 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 Annual Cost Statistics, Service Efforts and Accomplishments, Schedule of Locally Held Funds - Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime and Shared Resources 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
VIENNA 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
PUBLIC ACT 94-0015					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 18,886,500	\$ 17,898,581	\$ 982,950	\$ 18,881,531	\$ 4,969
Employee retirement contributions paid by employer	239,800	239,675	-	239,675	125
Student, member and inmate compensation	249,300	228,084	21,139	249,223	77
State contributions to State Employees' Retirement System	1,471,700	1,394,627	76,594	1,471,221	479
State contributions to Social Security	1,397,400	1,324,090	73,243	1,397,333	67
Contractual services	3,232,300	2,891,489	340,655	3,232,144	156
Travel	4,900	2,892	1,937	4,829	71
Travel and allowances for committed, paroled and discharged prisoners	67,600	58,444	9,073	67,517	83
Commodities	2,206,500	2,060,653	145,779	2,206,432	68
Printing	17,000	5,859	11,139	16,998	2
Equipment	30,100	14,871	15,170	30,041	59
Telecommunications services	33,100	33,057	-	33,057	43
Operation of automotive equipment	126,800	86,399	40,360	126,759	41
Total - Fiscal Year 2006	<u>\$ 27,963,000</u>	<u>\$ 26,238,721</u>	<u>\$ 1,718,039</u>	<u>\$ 27,956,760</u>	<u>\$ 6,240</u>

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
VIENNA 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
PUBLIC ACT 93-0842 & 93-0681					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 18,375,600	\$ 17,384,720	\$ 965,295	\$ 18,350,015	\$ 25,585
Employee retirement contributions paid by employer	36,521	36,521	-	36,521	-
Student, member and inmate compensation	255,300	222,300	21,376	243,676	11,624
State contributions to State Employees' Retirement System	2,855,600	2,699,187	151,499	2,850,686	4,914
State contributions to Social Security	1,311,400	1,236,437	69,973	1,306,410	4,990
Contractual services	3,385,400	2,909,776	211,209	3,120,985	264,415
Travel	5,400	2,860	736	3,596	1,804
Travel and allowances for committed, paroled and discharged prisoners	44,600	35,985	2,697	38,682	5,918
Commodities	2,599,900	2,279,052	293,192	2,572,244	27,656
Printing	16,400	16,400	-	16,400	-
Equipment	18,400	-	1,568	1,568	16,832
Telecommunications services	72,900	51,841	11,986	63,827	9,073
Operation of automotive equipment	82,800	71,374	11,058	82,432	368
Total - Fiscal Year 2005	<u>\$ 29,060,221</u>	<u>\$ 26,946,453</u>	<u>\$ 1,740,589</u>	<u>\$ 28,687,042</u>	<u>\$ 373,179</u>

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
VIENNA 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)	\$ 27,963,000	\$ 29,060,221	\$ 28,696,500
EXPENDITURES			
Personal services	18,881,531	18,350,015	17,065,183
Employee retirement contributions paid by employer	239,675	36,521	864,004
Student, member and inmate compensation	249,223	243,676	257,052
State contributions to State Employees' Retirement System	1,471,221	2,850,686	1,487,255
State contributions to Social Security	1,397,333	1,306,410	1,257,845
Contractual services	3,232,144	3,120,985	3,117,671
Travel	4,829	3,596	8,289
Travel and allowances for committed, paroled and discharged prisoners	67,517	38,682	52,995
Commodities	2,206,432	2,572,244	3,024,109
Printing	16,998	16,400	16,998
Equipment	30,041	1,568	36,291
Telecommunications services	33,057	63,827	76,583
Operation of automotive equipment	126,759	82,432	89,733
Total Expenditures	<u>27,956,760</u>	<u>28,687,042</u>	<u>27,354,008</u>
LAPSED BALANCES	<u>\$ 6,240</u>	<u>\$ 373,179</u>	<u>\$ 1,342,492</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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. Most Centers maintain four special revenue funds.

The Employees' Commissary Fund and Residents' Commissary Fund are used to maintain stores for selling food, candy, tobacco, health and beauty aids and other personal items. The residents' commissary sells solely to residents and the employees' commissary sells to employees. 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 either the Residents' Benefit Fund for sales from the Residents' Commissary or the Employees' Benefit Fund for sales from the Employees' Commissary.

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

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>				
Income from Sales	\$ 145,146	\$ 1,106,027	\$ -	\$ -
Interest / Investment Income	193	720	23	1,645
Miscellaneous				
Other	165		5,192	13,967
Donations			120	
Total Revenues	<u>145,504</u>	<u>1,106,747</u>	<u>5,335</u>	<u>15,612</u>
<u>EXPENDITURES</u>				
Purchases	135,757	894,683		
General and Administrative	662			6,872
Contractual				33,317
Equipment			403	199
Donations			50	
Other	20	546	6,744	
Total Expenditures	<u>136,439</u>	<u>895,229</u>	<u>7,197</u>	<u>40,388</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>9,065</u>	<u>211,518</u>	<u>(1,862)</u>	<u>(24,776)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In			613	85,116
Transfers (Out)	(9,065)	(211,518)		
Total Other Financing Sources	<u>(9,065)</u>	<u>(211,518)</u>	<u>613</u>	<u>85,116</u>
Net Change in Fund Balance	-	-	(1,249)	60,340
Fund Balance July 1, 2005	-		18,175	249,451
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,926</u>	<u>\$ 309,791</u>

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>				
Income from Sales	**	\$ 963,013	\$ -	\$ -
Interest / Investment Income		380	22	351
Miscellaneous				
Postage				26,195
Other			1,082	10,192
Donations			90	
Total Revenues	-	963,393	1,194	36,738
<u>EXPENDITURES</u>				
Purchases		766,982		
Contractual				1,798
Equipment			100	1,692
Postage				33,396
Donations			854	
Other		6,733	13,429	53,151
Total Expenditures	-	773,715	14,383	90,037
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	-	189,678	(13,189)	(53,299)
<u>OTHER FINANCING SOURCES</u>				
Transfers In			6,650	83,796
Transfers (Out)		(189,678)		
Total Other Financing Sources	-	(189,678)	6,650	83,796
Net Change in Fund Balance	-	-	(6,539)	30,497
Fund Balance July 1, 2004	-	-	24,714	218,954
Fund Balance June 30, 2005	\$ -	\$ -	\$ 18,175	\$ 249,451

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

** Due to insufficient information, the Employees' Commissary Fund Schedule could not be completed. See Finding 06-5.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For The Years Ended June 30

	<u>2005</u>		<u>2006</u>
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Residents' Trust Fund
Balance - July 1	\$9,860	\$80,742	\$ 67,259
Receipts			
Investment Income		254	565
Inmate Account Receipts		1,046,207	1,170,565
Appropriations from General Revenue Fund	17,140		
TOTAL RECEIPTS	<u>17,140</u>	<u>1,046,461</u>	<u>1,171,130</u>
Disbursements			
Inmate Account Disbursements		1,033,033	1,080,059
Disbursements for released inmates	27,000	88,494	106,876
TOTAL DISBURSEMENTS	<u>27,000</u>	<u>1,121,527</u>	<u>1,186,935</u>
Fund Transfers			
Fund Transfers In		247,523	250,812
Fund Transfers (Out)		(185,940)	(227,537)
TOTAL TRANSFERS		<u>61,583</u>	<u>23,275</u>
Balance - June 30	<u>\$ -</u>	<u>\$ 67,259</u>	<u>\$ 74,729</u>

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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	\$ 1,299,127	\$ 51,102,554	\$ 2,678,257	\$ 1,281,805	\$ 56,361,743	\$ 1,299,127	\$ 50,624,792	\$ 2,742,691	\$ 1,281,805	\$ 55,948,415
Additions:										
Purchases			15,811		15,811			35,850		35,850
Transfers-in:										
Intra-agency			54,959		54,959			5,466		5,466
Capital Development Board		284,766			284,766		477,762			477,762
Residents' Benefit Fund								11,403		11,403
Total Additions	<u>-</u>	<u>284,766</u>	<u>70,770</u>	<u>-</u>	<u>355,536</u>	<u>-</u>	<u>477,762</u>	<u>52,719</u>	<u>-</u>	<u>530,481</u>
Deductions:										
Transfers-out:										
Intra-agency								16,816		16,816
Scrap property			14,364		14,364			100,337		100,337
Total Deductions	<u>-</u>	<u>-</u>	<u>14,364</u>	<u>-</u>	<u>14,364</u>	<u>-</u>	<u>-</u>	<u>117,153</u>	<u>-</u>	<u>117,153</u>
Balance, ending	<u>\$ 1,299,127</u>	<u>\$ 51,387,320</u>	<u>\$ 2,734,663</u>	<u>\$ 1,281,805</u>	<u>\$ 56,702,915</u>	<u>\$ 1,299,127</u>	<u>\$ 51,102,554</u>	<u>\$ 2,678,257</u>	<u>\$ 1,281,805</u>	<u>\$ 56,361,743</u>

Note: Center management indicated 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
VIENNA 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
<u>RECEIPTS</u>			
Jury Duty	\$ 434	\$ 248	\$ 235
Inmate Restitution	24,945	31,634	39,623
Dormant Inmate Accounts	3,122	1,953	
Contraband Cash	101	243	
Miscellaneous	21	52	2,319
TOTAL RECEIPTS	\$ 28,623	\$ 34,130	\$ 42,177
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 3,678	\$ 2,496	\$ 2,554
Department of Corrections Reimbursement Fund - 523	24,945	31,634	39,623
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 28,623	\$ 34,130	\$ 42,177
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 3,678	\$ 2,496	\$ 2,554
Add: Deposits in transit - Beginning of year	30		18
Deduct: Deposits in transit - End of year	(12)	(30)	
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 3,696	\$ 2,466	\$ 2,572

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
VIENNA 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	\$239,676	\$36,521	\$203,1	55
State contributions to state employees retirement system	\$1,471,221	\$2,850,686	\$(1,379,4	(4
Travel	\$4,829	\$3,596	\$1,2	3
Travel and allowance for committed, paroled and discharged prisoners	\$67,517	\$38,682	\$28,8	7
Equipment	\$30,040	\$1,568	\$28,4	1,81
Telecommunications services	\$33,057	\$63,827	\$(30,7	(4
Operation of automotive equipment	\$126,759	\$82,432	\$44,3	5

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

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer increased \$203,155 or 556.3% from fiscal year 2005 due to all of the employee retirement contributions paid by employer being paid from this line item instead of personal services line item. In fiscal year 2005, 96% of employee retirement contributions paid by employer were paid from the personal services line item.

State contributions to state retirement system

State contributions to state retirement system decreased \$1,379,465 or 48.4% from fiscal year 2005 due to the State of Illinois decreasing their contribution rate to the State Employees' Retirement System from 16.107% to 7.792%.

Travel

Travel increased \$1,233 or 34.3% from fiscal year 2005 due to travel restraints being relaxed, employees being paid for breakfast when they reported for early morning transfers and the hostage situation at the Dixon Springs IIP Boot Camp.

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

Travel and allowance for committed, paroled and discharged prisoners

Travel and allowance for committed, paroled and discharged prisoners increased \$28,835 or 74.5% from fiscal year 2005 due to the fare for bus tickets increasing and more residents being released.

Equipment

Equipment increased \$28,472 or 1,815.8% from fiscal year 2005 due to the Department of Corrections approving more equipment purchases for fiscal year 2006 than fiscal year 2005.

Telecommunications services

Telecommunications services decreased \$30,770 or 48.2% from fiscal year 2005 due to the Center ceasing to pay their telecommunications revolving fund telephone bills in February 2006.

Operation of Automotive Equipment

Operation of automotive equipment increased \$44,327 or 53.8% from fiscal year 2005 due to an increase in gasoline prices and repairs on a bus the Center received in fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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	\$36,521	\$864,004	\$(827,483)	(95.8%)
State contributions to state employees retirement system	\$2,850,686	\$1,487,255	\$1,363,431	91.7%
Travel	\$3,596	\$8,289	\$(4,693)	(56.6%)
Travel and allowance for committed, paroled and discharged prisoners	\$38,682	\$52,995	\$(14,313)	(27.0%)
Equipment	\$1,568	\$36,291	\$(34,723)	(95.7%)

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

Employee retirement contributions paid by employer

Employee retirement contributions paid by employer decreased \$827,483 or 95.8% from fiscal year 2004 due to twenty-three out of twenty-four pay periods being in personal services line item instead of employee retirement contributions paid by employer line item.

State contributions to state employee's retirement system

State contributions to state employees' retirement system increased \$1,363,431 or 91.7% due to the State of Illinois increasing their contribution rate to the State Employees' Retirement System from 13.439% to 16.107%.

Travel

Travel decreased \$4,693 or 56.6% due to the number of court writs decreasing.

Travel and allowance for committed, paroled and discharged prisoners

Travel and allowance for committed, paroled and discharged prisoners decreased \$14,313 or 27.0% due to more inmates paying for their bus tickets when they are paroled from the institution.

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

Equipment

Equipment decreased \$34,723 or 95.7% due to the Department of Corrections approving less equipment purchases for fiscal year 2005 than fiscal year 2004.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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 (4) 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>
Travel	\$4,829	\$1,937	40.1%
Printing	\$16,998	\$11,139	65.6%
Equipment	\$30,041	\$15,170	50.5%
Operation of automotive equipment	\$126,759	\$40,360	31.8%

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

Travel

Travel vouchers for the period February 2006 to June 2006 were turned in by employees during the lapse period.

Printing

The Center paid 65.5% of their printing expenditures during the lapse period due to the Center having insufficient funds in their printing appropriation until the lapse period to pay an invoice voucher.

Equipment

Desired equipment purchases were sent to the Department of Corrections for approval early in fiscal year 2006. Approval to purchase equipment was obtained from the Department of Corrections in Springfield late in the fiscal year. Approval from Springfield was late in the year due to the Department ensuring there was sufficient money in the budget to purchase this equipment.

Operation of automotive equipment

The Center paid 31.8% of their operation of automotive equipment expenditures during the lapse period due to the Center having insufficient funds in their operation of automotive equipment appropriation until the lapse period to pay their invoice vouchers.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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 (2) appropriation line items 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>
Travel	\$3,596	\$736	20.5%
Equipment	\$1,568	\$1,568	100.0%

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

Travel

The Center paid 20.5% of their travel expenditures during the lapse period due to the Center having insufficient funds in their travel appropriation until the lapse period to pay their invoice vouchers.

Equipment

Desired equipment purchases were sent to the Department of Corrections for approval early in fiscal year 2005. Approval to purchase equipment was obtained from the Department of Corrections in Springfield late in the fiscal year. Approval from Springfield was late in the year due to the Department ensuring there were sufficient funds in the budget to purchase this equipment.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA CORRECTIONAL CENTER
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
GENERAL REVENUE FUND				
General Stores	\$ 251,507	\$ 1,315,684	\$ 1,395,931	\$ 171,260
Mechanical Stores	24,485	10,129	17,292	17,322
Resident Clothing	86,893	97,781	138,587	46,087
Office Supplies	13,872	21,076	23,424	11,524
	<u>\$ 376,757</u>	<u>\$ 1,444,670</u>	<u>\$ 1,575,234</u>	<u>\$ 246,193</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 9,869	\$ 192,003	\$ 195,526	\$ 6,346
Residents' Commissary Fund	87,011	862,908	875,687	74,232
	<u>\$ 96,880</u>	<u>\$ 1,054,911</u>	<u>\$ 1,071,213</u>	<u>\$ 80,578</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 252,693		**	\$ 251,507
Mechanical Stores	37,096			24,485
Resident Clothing	126,357			86,893
Officers' Clothing	2,944			-
Office Supplies	8,421			13,872
Postage	2,281			-
Surplus Inventory	1,738			-
	<u>\$ 431,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 376,757</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 3,401	\$ 147,189	\$ 140,721	\$ 9,869
Residents' Commissary Fund	43,635	814,802	771,426	87,011
	<u>\$ 47,036</u>	<u>\$ 961,991</u>	<u>\$ 912,147</u>	<u>\$ 96,880</u>

Note: The General Revenue Fund inventory balances at June 30 were obtained from the Center's records. The Employees' Commissary Fund and Residents' Commissary Fund inventory balances at June 30 were reconciled to the records of the Center.

** Due to insufficient information, FY05 inventory information can not be presented. See Finding 06-9.

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

CENTER FUNCTIONS AND PLANNING PROGRAM

The Vienna Correctional Center (Center) receives General Revenue Fund (001) appropriations for the ordinary and necessary expenditures of both the Center and the Illinois Impact Incarceration program (Dixon Springs Boot Camp).

Center Function

Vienna Correctional Center (Center) is a minimum security institution located in Johnson County, seven miles east of Vienna, Illinois and is adjacent to the Shawnee Correctional Center. The Center has an official capacity of 925 residents at May 31, 2006 and 2005, respectively.

The mission of the Center is to provide for the protection of society through the humane and secure incarceration of adult male offenders based upon the foundation of legislative and judicial decisions. The Center's administration is committed toward the instilling of responsibility and mature decision making in its inmates through increasing levels of reasonable freedom. By providing extensive and high quality educational programs, work assignment opportunities, public service, leisure time activities and religious avenues, the Center is expected to go far beyond the provision of the minimum necessities of food, sanitation, clothing, housing and medical services to the residents of the facility.

The mission of Dixon Springs Impact Incarceration Program is to promote lawful behavior in youthful offenders who are incarcerated for the first time. The Center's administration is committed toward providing a structured, self-esteem, and positive self-concept while addressing the underlying issues which led to the incarceration.

The Center is accredited by the American Correctional Association.

The Warden of the Center is Jody Hathaway. The Center's address is: Vienna Correctional Center, 6695 State Route 146 East, Vienna, Illinois 62995.

Center Planning Program

The Center has developed goals and objectives with respect to its functions and programs. An annual statement of functions and planning is prepared which presents goals and objectives by the following functional areas: administration, fiscal, operations and programs.

The Center's planning program is adequate to meet the Center's needs.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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	7	7	7
Business office and stores	13	14	13
Clinical services	19	18	17
Work Camp	62	60	53
Recreation	2	3	4
Maintenance	19	19	17
Laundry	1	1	1
Correctional Officers	215	219	221
Dietary	12	13	10
Medical/Psychiatric	8	9	10
Total	<u>358</u>	<u>363</u>	<u>353</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
VIENNA 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>4,392</u>	<u>4,425</u>
Value of overtime hours worked during fiscal year	<u>\$173,548</u>	<u>\$161,923</u>
Compensatory hours earned during fiscal year	<u>13,449</u>	<u>13,812</u>
Value of compensatory hours earned during fiscal year	<u>\$357,021</u>	<u>\$341,087</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>17,841</u>	<u>18,237</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$530,569</u>	<u>\$503,010</u>

INMATE COMMISSARY OPERATIONS

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 35 and 36 of this report.

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

INMATE COMMISSARY OPERATIONS (cont.)

As part of our testing, 26 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 noncompliance with the Unified Code of Corrections regarding the statutorily required mark-up.

SHARED RESOURCES (not examined)

The Center shared utility costs with Shawnee Correctional Center for fiscal year 2006 and 2005. The Center and Shawnee Correctional Center each pay one half of the utility bill from Ameren CIPS. The Center's shared utility costs for fiscal year 2006 and 2005 were \$362,876 and \$362,801, respectively.

The Center has a health care contract with Wexford Health Sources. This contract covers several institutions. The Center's shared health care costs for fiscal year 2006 and 2005 were \$915,723 and \$1,810,048, respectively.

The Center had a health care contract with Health Professionals, Ltd. This contract covers several institutions. The Center's shared health care costs for fiscal year 2006 was \$1,033,795.

The Center shared the cost of a portable toilet with Shawnee Correctional Center for fiscal year 2006 and 2005. The Center paid six months of the contract and Shawnee Correctional Center paid the other six months. The Center's portion of this contract for fiscal year 2006 and 2005 was \$358, respectively.

The Center loaned a Supply Supervisor II to Tamms Correctional Center for 6 days during fiscal year 2005. While on loan, the employee spent all of their time working there but was paid \$1,071 from Vienna Correctional Center's appropriation.

Tamms Correctional Center loaned the Center an office assistant during fiscal year 2005 for 16 days. While on loan, the employee spent all of their time working at the Center but was paid \$1,071 from Tamms Correctional Center's appropriation.

Shawnee Correctional Center loaned the Center an Account Technician I for 10 days during fiscal year 2006. While on loan, the employee spent all of their time working at the Center but was paid \$1,612 from Shawnee Correctional Center's appropriation.

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

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		
	2006	2005	2004
Rated population	<u>925</u>	<u>925</u>	<u>925</u>
Inmate population (as of May 31)	<u>1,630</u>	<u>1,570</u>	<u>1,587</u>
Average number of inmates	<u>1,602</u>	<u>1,564</u>	<u>1,590</u>
Expenditures from appropriations Less-equipment and capital improvements	\$27,956,760	\$28,687,042	\$27,354,008
Net expenditures	<u>30,041</u> <u>\$27,926,719</u>	<u>1,568</u> <u>\$28,685,474</u>	<u>36,291</u> <u>\$27,317,717</u>
Net inmate cost per year	<u>\$17,432</u>	<u>\$18,341</u>	<u>\$17,181</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.

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>358</u>	<u>363</u>	<u>353</u>
Average number of correctional officers	<u>260</u>	<u>263</u>	<u>268</u>
Average number of inmates	<u>1,602</u>	<u>1,564</u>	<u>1,590</u>
Ratio of employees to inmates	<u>1 to 4.5</u>	<u>1 to 4.3</u>	<u>1 to 4.5</u>
Ratio of correctional officers to inmates	<u>1 to 6.2</u>	<u>1 to 5.9</u>	<u>1 to 5.9</u>

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

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>37</u>	<u>38</u>	<u>38</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	311,345	303,315	435,340
Lunch	511,000	497,878	574,650
Dinner	511,000	497,878	574,650
1:00 a.m. meal	17,520	17,520	34,825
Staff meals	64,240	57,305	104,495
Vocational School Meals			17,410
Total Meals Served	<u>1,415,105</u>	<u>1,373,896</u>	<u>1,741,370</u>
Food Cost	<u>\$1,345,799</u>	<u>\$1,681,542</u>	<u>\$1,959,508</u>
Cost Per Meal	<u>\$.95</u>	<u>\$1.22</u>	<u>\$1.13</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
VIENNA 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.

	2006	Fiscal Year 2005	2004
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Health Professionals	\$1,033,796	\$ -	\$ -
Wexford Health Sources, Inc.	915,723	1,810,048	1,678,265
Family Physicians Center	-	65	-
Massac County Hospital	-	158	-
Bohlen & Associates	1,000	-	-
Rosemary Shibem V.M.	-	55	-
R. Chandra, M.D.	300	-	-
	<u>\$1,950,819</u>	<u>\$1,810,326</u>	<u>\$1,678,265</u>
Clergy Services:			
Chabad Lubavitch	\$536	\$1,155	\$704
DeWayne Golightly	<u>9,379</u>	<u>14,510</u>	<u>8,494</u>
	<u>\$9,915</u>	<u>\$15,665</u>	<u>\$9,198</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Noteworthy accomplishments occurring during fiscal year 2005 at Vienna Correctional Center and Dixon Springs Impact Incarceration Program are detailed as follows:

- The Center implemented a video project which provides additional recreational privileges to offenders.
- Renovation of the kitchen was completed.
- A pavilion was constructed at the firing range to shield staff from inclement weather.
- Installed new wiring and plumbing in housing Units 5 & 6.
- Satellite service was installed for inmates.
- Water tower renovation project was completed.

Noteworthy accomplishments occurring during fiscal year 2006 at Vienna Correctional Center and Dixon Springs Impact Incarceration Program are detailed as follows:

- The Vocational Program awarded the most vocational certificates for the 5th straight year.
- Staff are being trained to audit Administrative Directives and Institutional Directives during their annual cycle training.