

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

ILLINOIS YOUTH CENTER -HARRISBURG

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
ILLINOIS YOUTH CENTER –HARRISBURG
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

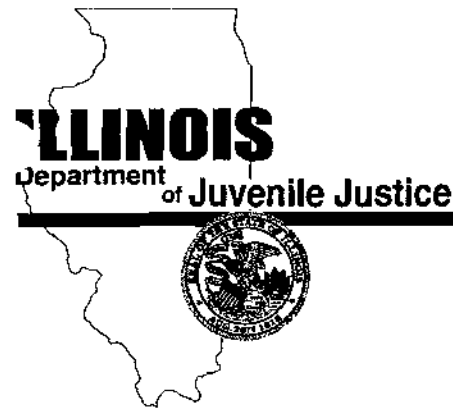
Warden (Current)	Mr. William J. Kilquist
Warden (4/1/06 to 8/1/06)	Mr. Greg Pattison
Warden (12/2/05 to 3/31/06)	Vacant
Warden (Retired 12/1/05)	Mr. Robert Briddick
Assistant Warden – Programs (Present)	Mr. Stephen Scates
Assistant Warden – Programs (7/1/05 to 7/14/05)	Vacant
Assistant Warden – Programs (7/1/04 to 6/30/05)	Mr. Donald Rumsey
Assistant Warden – Operations (Current)	Mr. Donald Rumsey
Assistant Warden – Operations (11/16/04 to 6/30/05)	Vacant
Assistant Warden – Operations (7/1/04 to 11/15/04)	Ms. Le'Tisha Murray
Business Administrator	Ms. Janie Fields

The Center is located at:

1201 W. Poplar St.
P.O. Box 300
Harrisburg, IL 62946

Rod R. Blagojevich
Governor

Kurt C. Friedenauer
Acting Director



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

October 4, 2006

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

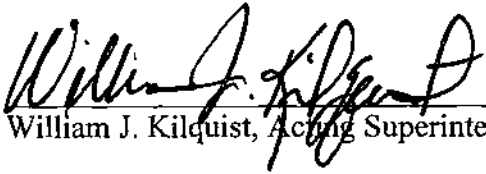
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants 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 years ended June 30, 2005 and June 30, 2006, the Agency has materially complied with the assertions below.

- 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 in trust 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,

Illinois Youth Center – Harrisburg



William J. Kilquist, Acting Superintendent



Janie Fields, Business Administrator



Kerber, Eck & Braeckel LLP

CPAs and
Management Consultants

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**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg's compliance based on our examination.

- A. The State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg on behalf of the State or held in trust by the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

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

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the 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 - Illinois Youth Center - Harrisburg'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 - Illinois Youth Center - Harrisburg's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections - Illinois Youth Center - Harrisburg 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 findings 06-1, 06-2, 06-3 and 06-4.

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 - Illinois Youth Center - Harrisburg 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 - Illinois Youth Center - Harrisburg'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 findings 06-1, 06-2, 06-3 and 06-4.

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, 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.



KERBER, ECK & BRAECKEL LLP

Carbondale, Illinois

October 4, 2006

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

Current Findings

06-1. **FINDING** (Voucher Processing Weakness)

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

The Center did not approve all vouchers for payment within the required time limits. We noted 50 of 120 (42%) vouchers tested, totaling \$169,912, were approved for payment from 2 to 94 days late.

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

Center management stated that lack of funding prevented timely processing and payment of vendor invoices. Invoices cannot be approved for payment until sufficient funds are available for expenditure.

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

RECOMMENDATION

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

CENTER RESPONSE

Recommendation accepted. The errors noted were due to oversights. The facility will make every effort to ensure the vouchers are processed timely and accurately.

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

Current Findings

06-2. **FINDING** (Inadequate controls over the commodities inventory)

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

- The Center did not conduct the proper monthly inventories of the commodities storeroom. Staff was not available to enter commodities transactions into the Automated Inventory Management System (AIMS) timely enough to facilitate an accurate record of commodities by the end of the month. Although the Center did conduct informal monthly inventories, they did not place reliance on the counts because the AIMS records were not considered accurate. However, AIMS was updated prior to the physical count at June 30, 2006.
- The Center's physical count as of June 30, 2006 contained discrepancies when compared to the auditor's physical count. We noted 2 of 50 (4%) items tested, including 19 cases of frozen boneless turkey, valued at \$871, and 10 cases of poultry bratwurst, valued at \$370, that were included on the AIMS system and the facility's test counts at zero value.

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

Center management stated the facility is significantly understaffed and this prevented AIMS from being updated timely. Without an accurate inventory record, physical counts could not be properly conducted. Center management also stated they believed they followed the Administrative Directive regarding the verification and audit of the year-end physical count.

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

RECOMMENDATION

We recommend the Center properly maintain the perpetual inventory records in a timely manner and complete the monthly physical counts.

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

Current Findings

06-2. **FINDING** (Inadequate controls over the commodities inventory) (Concluded)

CENTER RESPONSE

Recommendation implemented. The facility, effective in FY07, started performing 1/11th test counts to ensure complete and accurate inventory records. The inventory records are reconciled after the test counts are completed.

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

Current Findings

06-3. **FINDING** (Inadequate Internal Controls over Employees on Leaves of Absence)

The Illinois Youth Center – Harrisburg (Center) did not exercise adequate controls over persons taking leaves of absence.

One of 10 (10%) employees tested taking a leave of absence during the examination period was overpaid \$1,068 and the Center did not seek reimbursement from the employee.

Good business practices would require timekeeping information recorded by a newly appointed timekeeper is reviewed by supervisory staff for a probationary period.

Center officials stated the overpayment is attributed to a miscalculation of the employee's time on the Payroll Time Report DOC 0132 and therefore considered human error. The staff performing the timekeeper duties had the proper CMS2 forms necessary to accurately complete the report, but was very new to the position. Center management did not seek reimbursement for the overpayment because by the time the error was detected, the employee had been terminated.

Failure to accurately complete the Payroll Time Report DOC 0132 could result in misappropriated funds. (Finding Code No. 06-3)

RECOMMENDATION

We recommend the Center work with newly appointed timekeepers for a probationary period to enhance internal controls over the Payroll Time Report DOC 0132 and have a supervisor review the report to ensure its accuracy prior to payroll being processed. We further recommend the Center seek reimbursement for the overpayment from the terminated employee.

CENTER RESPONSE

Recommendation accepted. The facility is seeking reimbursement from the overpaid employee in accordance with Departmental policy. New employees' will be monitored and a supervisor will review the timekeeping records prior to payroll input.

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

Current Findings

06-4. **FINDING** (Automated Property Control System not up to date)

The Illinois Youth Center – Harrisburg (Center) did not update the Automated Property Control System (APCS) in a timely manner.

During our examination of Fixed Assets, we noted variances between the APCS records and the Fixed Asset (C15W) quarterly report used to report fixed asset transactions to the Central Office. The Center was not updating the APCS system with newly acquired assets. However the Center ultimately reported the correct amounts quarterly to the Central Office on the Fixed Asset (C15W) report. Center management indicated records reported to the Central Office to be correct. Estimated total of variances between the APCS system and Fixed Asset (C15W) reports is \$82,536 in building improvements and \$38,780 in equipment purchases as of June 30, 2006. The Center has not updated the APCS system for newly acquired assets since April, 2006.

The Department of Corrections Administrative Directive (02.70.101) requires all divisions and offices of the Department of Corrections to maintain a property control system and adjustments to property records be made within 30 days of acquisition, change, or deletion of the equipment items.

Center management stated the facility is understaffed and this prevented APCS from being updated timely. Staff is not available to input the fixed assets items into APCS.

Failure to maintain accurate property records increases the potential for fraud and possible loss or theft of State property. Inaccurate and untimely recording and reporting of State property reduces the reliability of statewide property reporting. (Finding Code No. 06-4)

RECOMMENDATION

We recommend Center personnel ensure all additions are timely recorded on property control records and CW-15 reports.

CENTER RESPONSE

Recommendation accepted. The facility did report the correct amount of fixed assets to the General Office for inclusion in the Department's Fixed Asset Report. The facility has assigned the input duties to an employee and requires the 30-day input rule be met.

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

Prior Findings Not Repeated

06-5. **FINDING** (Weaknesses were noted in the internal control over procurement.)

During the prior examination, it was noted that a department supervisor solicited three written bids for equipment over \$10,000; however, all of the bids were solicited from the same vendor. (Finding Code No. 04-1)

DISPOSITION OF FINDING

During our current examination period, our sample test disclosed no instances of noncompliance with internal control over procurement.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - HARRISBURG
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					
GENERAL REVENUE FUND - 001					
Personal services	\$ 13,255,100	\$ 12,574,610	\$ 672,652	\$ 13,247,262	\$ 7,838
Employee retirement contributions paid by employer	169,100	168,971	-	168,971	129
Student, member and inmate compensation	42,600	36,482	6,074	42,556	44
State contributions to State Employees' Retirement System	1,033,000	979,858	53,037	1,032,895	105
State contributions to Social Security	981,000	930,244	50,687	980,931	69
Contractual services	2,441,000	2,139,353	301,297	2,440,650	350
Travel	8,700	5,396	3,276	8,672	28
Travel and allowances for committed, paroled and discharged prisoners	7,000	5,800	1,198	6,998	2
Commodities	725,100	666,371	58,295	724,666	434
Printing	11,500	10,114	1,386	11,500	-
Equipment	39,400	17,801	21,570	39,371	29
Telecommunications services	45,400	45,329	-	45,329	71
Operation of automotive equipment	43,300	37,793	5,433	43,226	74
Total - Fiscal Year 2006	\$ 18,802,200	\$ 17,618,122	\$ 1,174,905	\$ 18,793,027	\$ 9,173

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
ILLINOIS YOUTH CENTER - HARRISBURG
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2005

PUBLIC ACT 93-0842 & 93-0681

GENERAL REVENUE FUND - 001

	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
Personal services	\$ 13,165,800	\$ 12,480,112	\$ 661,285	\$ 13,141,397	\$ 24,403
Employee retirement contributions paid by employer	26,498	26,498	-	26,498	-
Student, member and inmate compensation	62,900	50,364	9,024	59,388	3,512
State contributions to State Employees' Retirement System	2,045,000	1,936,588	103,749	2,040,337	4,663
State contributions to Social Security	941,000	888,190	47,918	936,108	4,892
Contractual services	1,989,100	1,779,114	158,008	1,937,122	51,978
Travel	9,400	5,589	2,727	8,316	1,084
Travel and allowances for committed, paroled and discharged prisoners	4,200	1,644	-	1,644	2,556
Commodities	693,000	654,418	38,078	692,496	504
Printing	19,300	8,980	308	9,288	10,012
Equipment	5,200	-	1,028	1,028	4,172
Telecommunications services	66,200	59,544	6,613	66,157	43
Operation of automotive equipment	40,100	35,846	3,108	38,954	1,146
Total - Fiscal Year 2005	\$ 19,067,698	\$ 17,926,887	\$ 1,031,846	\$ 18,958,733	\$ 108,965

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
ILLINOIS YOUTH CENTER - HARRISBURG
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)	\$ 18,802,200	\$ 19,067,698	\$ 18,883,500
EXPENDITURES			
Personal services	\$ 13,247,262	\$ 13,141,397	\$ 12,150,905
Employee retirement contributions paid by employer	168,971	26,498	617,481
Student, member and inmate compensation	42,556	59,388	55,350
State contributions to State Employees' Retirement System	1,032,895	2,040,337	1,073,936
State contributions to Social Security	980,931	936,108	894,607
Contractual services	2,440,650	1,937,122	1,793,970
Travel	8,672	8,316	13,400
Travel and allowances for committed, paroled and discharged prisoners	6,998	1,644	5,795
Commodities	724,666	692,496	303,772
Printing	11,500	9,288	17,073
Equipment	39,371	1,028	41,303
Telecommunications services	45,329	66,157	79,927
Operation of automotive equipment	43,226	38,954	42,928
Total Expenditures	<u>\$ 18,793,027</u>	<u>\$ 18,958,733</u>	<u>\$ 17,090,447</u>
LAPSED BALANCES	<u>\$ 9,173</u>	<u>\$ 108,965</u>	<u>\$ 1,793,053</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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 Center maintains two special revenue funds.

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

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund which is a depository for the residents' money. The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

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

	Employees' Benefit Fund	Residents' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	3,493	
Interest / Investment Income	50	463
Miscellaneous		
Other	5,283	68,097
Total Revenues	<u>8,826</u>	<u>68,560</u>
<u>EXPENDITURES</u>		
General & Administrative		6,855
Equipment		3,497
Purchases	4,210	
Contractual		4,658
Other	9,083	
Total Expenditures	<u>13,293</u>	<u>15,010</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(4,467)</u>	<u>53,550</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In		218
Transfers (Out)		
Total Other Financing Sources	<u>-</u>	<u>218</u>
Net Change in Fund Balance	(4,467)	53,768
Fund Balance July 1, 2005	9,264	7,944
Fund Balance June 30, 2006	<u>4,797</u>	<u>61,712</u>

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

Residents' Benefit Fund not examined for year ended June 30, 2006

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

	Employees' Benefit Fund	Residents' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	6,472	8,956
Interest / Investment Income	25	28
Miscellaneous		
Other	6,038	1,835
Total Revenues	<u>12,535</u>	<u>10,819</u>
<u>EXPENDITURES</u>		
Purchases	6,820	4,391
Contractual		2,392
Equipment		1,620
Other	6,563	
Total Expenditures	<u>13,383</u>	<u>8,403</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(848)</u>	<u>2,416</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In		230
Total Other Financing Sources	<u>-</u>	<u>230</u>
Net Change in Fund Balance	(848)	2,646
Fund Balance July 1, 2004	10,112	5,298
Fund Balance June 30, 2005	<u>9,264</u>	<u>7,944</u>

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

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

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 4,284	\$ 35,419	\$ 420	\$ 36,828
Receipts				
Investment Income		230		218
Inmate Account Receipts		188,874		169,115
Appropriations from General Revenue Fund	2,360			
TOTAL RECEIPTS	<u>2,360</u>	<u>189,104</u>	<u>-</u>	<u>169,333</u>
Disbursements				
Inmate Account Disbursements		187,465		178,638
Disbursements for released inmates	6,224		420	
TOTAL DISBURSEMENTS	<u>6,224</u>	<u>187,465</u>	<u>420</u>	<u>178,638</u>
Fund Transfers				
Fund Transfers In				
Fund Transfers (Out)		(230)		(218)
TOTAL TRANSFERS	<u>-</u>	<u>(230)</u>	<u>-</u>	<u>(218)</u>
Balance - June 30	<u>\$ 420</u>	<u>\$ 36,828</u>	<u>\$ -</u>	<u>\$ 27,305</u>

Note: Schedule is presented on the cash basis of accounting

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

	2006					2005				
	Land	Buildings	Equipment	Improvements	Land	Buildings	Equipment	Improvements	Land	Total
Balance, beginning	\$ 190,706	\$ 19,201,170	\$ 1,533,744	\$ 1,890,091	\$ 190,706	\$ 19,049,416	\$ 1,481,703	\$ 1,890,091	\$ 22,611,916	
Additions:										
Purchases			117,141				56,452			56,452
Transfers-in:										
Intra-agency						65,820				65,820
Inter-agency		156,866		156,866		85,934				85,934
Capital Development Board										-
Employees' Commissary Fund										-
Employees' Benefit Fund										-
Residents' Commissary Fund										-
Residents' Benefit Fund										-
Donations										-
Grants										-
Adjustments										-
Total Additions	-	156,866	117,141	-	-	151,754	56,452	-	-	208,206
Deductions:										
Transfers-out:										
Intra-agency										-
Inter-agency										-
Scrap property			72,830				4,411			4,411
Surplus property										-
Condemned and lost property										-
Adjustment										-
Total Deductions	-	-	72,830	-	-	-	4,411	-	-	4,411
Balance, ending	\$ 190,706	\$ 19,358,036	\$ 1,578,055	\$ 1,890,091	\$ 190,706	\$ 19,201,170	\$ 1,533,744	\$ 1,890,091	\$ 22,815,711	

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - HARRISBURG
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	\$ 11	\$ 177	\$ 90
Inmate Restitution	2,050	2,858	2,106
Dormant Inmate Accounts	10,216	5,636	
Funeral Furlough			
Staff Witness Fees			
Contraband Cash	7	29	
Copying Fees			
Miscellaneous	28	112	428
TOTAL RECEIPTS	<u>\$ 12,312</u>	<u>\$ 8,812</u>	<u>\$ 2,624</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 10,262	\$ 5,889	\$ 518
Department of Corrections Reimbursement Fund - 523	2,050	2,923	2,106
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 12,312</u>	<u>\$ 8,812</u>	<u>\$ 2,624</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 10,262	\$ 5,889	\$ 518
Add: Deposits in transit - Beginning of year			
Deduct: Deposits in transit - End of year			
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 10,262</u>	<u>\$ 5,889</u>	<u>\$ 518</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.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER -HARRISBURG
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	\$168,971	\$26,498	\$142,473	538%
Student, Member and Inmate Compensation	\$42,556	\$59,388	\$(16,832)	(28)%
State contributions to State Employees' Retirement System	\$1,032,895	\$2,040,337	\$(1,007,442)	(49)%
Contractual Services	\$2,440,650	\$1,937,122	\$503,528	26%
Travel & Allowances for committed, paroled and discharged prisoners	\$6,998	\$1,644	\$5,354	326%
Printing	\$11,500	\$9,288	\$2,212	24%
Equipment	\$39,371	\$1,028	\$38,343	3,730%
Telecommunications services	\$45,329	\$66,157	\$(20,828)	(31)%

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

Employee retirement contributions paid by employer

The increase in employee retirement contributions paid by employee expenditures in FY06 was due to the fact that prior to FY05 the State paid for the employee's share of retirement. In FY05 this policy was reversed. Merit based compensated employees began to pay the full amount of their share of retirement immediately. Employees covered by a labor bargaining unit were phased in. The increase in FY06 was due to the phase in.

Student, Member and Inmate Compensation

The decrease in Student, member, and inmate compensation expenditures in FY06 was due to the fact that the State stopped paying offenders to attend school at the facility. The student member inmate compensation amount had formerly been \$0.10 to \$0.15 per day per offender. The State now only pays for inmate work assignments.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONT.)
For the Two Years Ended June 30, 2006

Fiscal Year 2006 (Cont.)

State contributions to State Employees' Retirement System

The decrease in State Contribution to State Employees' Retirement System in FY06 was due to the overall State employee retirement rate decreasing from 16.1% in FY05 to 7.8% in FY06.

Contractual Services

The increase in contractual services expenditures in FY06 was due to the fact that the Center's major medical contract expired in FY04 and a new medical contract was negotiated at the State level which was significantly higher. Additionally the Center realized rate increases in water, sewer and other utilities.

Travel & Allowances for committed, paroled and discharged prisoners

The increase in Travel & allowances for committed, paroled and discharged prisoners in FY06 was due to the fact that in FY05 the Center was instructed to spend the funds in the locally held account in preparation for maintaining a smaller imprest account. Therefore, during FY05 the Center did not spend any of the State appropriated funds. The increase in FY06 reflects that the Center had resumed vouchering the State Travel & Allowance appropriation because the locally held fund was depleted in FY05.

Printing

The increase in printing expenditures in FY06 was due to the Center replenishing supplies as needed during FY06. During FY05 the supplies inventories had been depleted.

Equipment

The increase in equipment expenditures in FY06 was due to equipment expenditures varying from year to year depending on the availability of appropriated funds. The Center submits a Priority Equipment request annually and then receives funding for only the approved items.

Telecommunications services

The decrease in telecommunications services expenditures in FY06 was due to the fact that the Center was instructed by Budget Services to hold all CMS Telecom Revolving Fund invoices from March, April, May and June of 2006 and then pay them from FY07 funds.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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	\$26,498	\$617,481	\$(590,983)	(96)%
State contributions to State Employees' retirement System	\$2,040,337	\$1,073,936	\$966,401	90%
Travel	\$8,316	\$13,400	\$(5,084)	(38)%
Travel & Allowances for committed, paroled and discharged prisoners	\$1,644	\$5,795	\$(4,151)	(72)%
Commodities	\$692,496	\$303,772	\$388,724	128%
Printing	\$9,288	\$17,073	\$(7,785)	(46)%
Equipment	\$1,028	\$41,303	\$(40,275)	(98)%

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

Employee retirement contributions paid by employer

The decrease in employee retirement contributions paid by employer expenditures in FY05 was due to the fact that in prior years the State paid for the employee's share of retirement. In FY05 this policy was reversed. Merit based compensated employees began to pay the full amount of their share of retirement immediately. Employees covered by a labor bargaining unit were phased in.

State contributions to State Employees' Retirement System

The increase in the State Contribution to State Employees' Retirement System expenditures in FY05 was due to the State suspending payments into the State Employees' Retirement System in FY04 as a result of Public Act 93-0665, which became effective in March 2004. The Act suspended contribution payments from the effective date of the Act through the payment of the final payroll from FY04 appropriations. Contributions resumed in FY05. In addition the overall State employee retirement rate increased from 13.4% in FY04 to 16.1% in FY05.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (CONT.)
For the Two Years Ended June 30, 2006

Fiscal Year 2005 (Cont.)

Travel

The decrease in travel expenditures in FY05 was due to budget constraints that necessitated a reduction in travel, including meetings and training attendance.

Travel & Allowances for committed, paroled and discharged prisoners

The decrease in travel and allowances for committed, paroled and discharged prisoners expenditures in FY05 was due to the Center being instructed to spend the funds in the locally held account in preparation to begin maintaining a smaller imprest account in FY05. Fewer funds were appropriated in FY05.

Commodities

The increase in commodities expenditures in FY05 was due to an accounting change related to food purchases. Prior to FY05, all food purchases were recorded in Fund 523. In FY05 this was changed to the General Revenue Fund 001.

Printing

The decrease in printing expenditures in FY05 was due to the Center reserving a portion of the printing funds for potential emergency needs during FY04 until the fourth quarter, at which time the funds were used to increase the end of year inventory levels. These inventories were used in FY05.

Equipment

The decrease in equipment expenditures in FY05 was due to equipment expenditures varying from year to year depending on the availability of appropriated funds. The Center submits a Priority Equipment request annually and then receives funding for only the approved items.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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 two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$8,672	\$3,276	38%
Equipment	\$39,371	\$21,570	55%

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

Travel

The Center's approved allocation was higher than the original appropriation but had not been fully funded until the end of the fiscal year. Travel vouchers could not be approved until the appropriation transfers were made during the lapse period.

Equipment

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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 two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$8,316	\$2,727	33%
Equipment	\$1,028	\$1,028	100%

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

Travel

The Center's approved allocation was higher than the original appropriation but had not been fully funded until the end of the fiscal year. Travel vouchers could not be approved until the appropriation transfers were made during the lapse period.

Equipment

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

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

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 44,976	\$ 78,082	\$ 84,424	\$ 38,634
Mechanical Stores	-	41,052	41,052	-
Resident Clothing	39,456	38,753	55,712	22,497
Officers' Clothing	-	3,144	3,144	-
Office Supplies	12,967	18,103	23,362	7,708
Dietary Stores	99,098	624,798	677,745	46,151
Surplus Inventory	3,259	-	3,249	10
	<u>\$ 199,756</u>	<u>\$ 803,932</u>	<u>\$ 888,688</u>	<u>\$ 115,000</u>

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 64,239	\$ 84,997	\$ 104,260	\$ 44,976
Mechanical Stores	1,756	99,016	100,772	-
Resident Clothing	61,173	73,884	95,601	39,456
Officers' Clothing	-	11,422	11,422	-
Office Supplies	17,177	41,873	46,083	12,967
Dietary Stores	77,886	693,880	672,668	99,098
Surplus Inventory	4,914	-	1,655	3,259
	<u>\$ 227,145</u>	<u>\$ 1,005,072</u>	<u>\$ 1,032,461</u>	<u>\$ 199,756</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

The Illinois Youth Center at Harrisburg is a maximum security facility in the Juvenile Division of the Illinois Department of Corrections. It occupies 83.7 acres of land on the west side of Harrisburg in what was formerly the A.L. Bowen Development Center of the Department of Mental Health. The first residents of the Center were transferred from the closed Youth Center at Dixon Springs on July 16, 1983. Fifty-six youth were involved in the transfer. At May 31, 2006, the Center had a resident population of 397 youth.

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

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

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

Center Planning Program

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

Center Head and Location

Mr. William J. Kilquist, Warden
Illinois Youth Center - Harrisburg
Harrisburg, Illinois 62946

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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	6	7
Business office and stores	8	8	6
Clinical services	22	24	22
Recreation	1	1	1
Maintenance	11	11	12
Correctional Officers	188	190	191
Dietary	11	11	12
Medical/Psychiatric	6	6	7
Religion	1	1	1
Total	<u>255</u>	<u>258</u>	<u>259</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
ILLINOIS YOUTH CENTER –HARRISBURG
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>3,338</u>	<u>4,737</u>
Value of overtime hours worked during fiscal year	<u>\$127,799</u>	<u>\$160,993</u>
Compensatory hours earned during fiscal year	<u>8,600</u>	<u>8,729</u>
Value of compensatory hours earned during fiscal year	<u>\$211,091</u>	<u>\$196,738</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>11,938</u>	<u>13,466</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$338,890</u>	<u>\$357,731</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>276</u>	<u>276</u>	<u>276</u>
Inmate population (as of May 31)	<u>397</u>	<u>351</u>	<u>334</u>
Average number of inmates	<u>375</u>	<u>372</u>	<u>316</u>
Expenditures from appropriations	\$18,792,284	\$18,958,733	\$17,090,447
Less-equipment and capital improvements	<u>(39,371)</u>	<u>(1,028)</u>	<u>(41,303)</u>
Net expenditures	<u>\$18,752,913</u>	<u>\$18,957,705</u>	<u>\$17,049,144</u>
Net inmate cost per year	<u>\$50,008</u>	<u>\$50,962</u>	<u>\$53,953</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>255</u>	<u>258</u>	<u>259</u>
Average number of correctional officers	<u>188</u>	<u>190</u>	<u>191</u>
Average number of inmates	<u>375</u>	<u>372</u>	<u>316</u>
Ratio of employees to inmates	<u>1 to 1.5</u>	<u>1 to 1.4</u>	<u>1 to 1.2</u>
Ratio of correctional officers to inmates	<u>1 to 2</u>	<u>1 to 2</u>	<u>1 to 1.7</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER –HARRISBURG
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>45</u>	<u>51</u>	<u>54</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	93,658	92,440	80,594
Lunch	136,741	135,676	116,459
Dinner	136,561	135,743	116,059
Staff meals	52,291	51,843	50,304
Total Meals Served	<u>419,251</u>	<u>415,702</u>	<u>363,416</u>
Food Cost	<u>\$508,200</u>	<u>\$492,400</u>	<u>\$596,300</u>
Cost Per Meal	<u>\$1.21</u>	<u>\$1.18</u>	<u>\$1.64</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:	\$1,430,700	\$964,100	\$880,904

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

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

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

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

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

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

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (cont.)

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