

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

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

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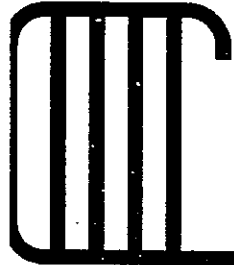
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

Warden	Ms. Mary Kepler
Assistant Warden - Programs	Ms. Cherry Brewer
Assistant Warden - Operations (Current)	Mr. Brian Adams
Assistant Warden - Operations (10/01/02-10/15/04)	Mr. Terry Polk
Business Office Administrator (Current)	Vacant
Business Office Administrator (01/01/99-01/31/05)	Mr. Thomas Fishel

The Center is located at:

2310 East Mound Road
P. O. Box 3066
Decatur, Illinois 62524-3066



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker, Jr.
Director

Decatur Correctional Center / 2310 E. Mound Road / P.O. Box 3066 / Decatur, IL 62524-3066 / Telephone: (217) 877-0353 / TDD: (800) 526-0844

September 22, 2006

E.C. Ortiz & Co., LLP
333 S. DesPlaines Street, 2-N
Chicago, Illinois 60661

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 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,

Decatur Correctional Center

Mary Kepler
Warden

Mary C. Kepler

Marcia Holmes
Business Manager

Marcia Holmes

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR 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	2	—
Repeated findings	—	—
Prior recommendations implemented or not repeated	—	—

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

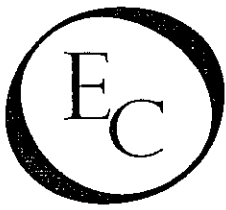
SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1	9	Payroll Vouchers Did Not Have Evidence of Management Approval
06-2	10	Noncompliance With Statutory Mandate

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated November 27, 2006. Responses to the recommendations were provided by Ms. Mary Ann Bohlen in a letter dated November 20, 2006.



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

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

In our opinion, the State of Illinois Department of Corrections - Decatur 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 Nos. 06-1 and 06-2.

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 - Decatur 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 - Decatur 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 No. 06-1.

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

Supplementary Information for State Compliance Purposes

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

E. C. Ortiz & Co., LLP

E. C. Ortiz & Co., LLP
Chicago, Illinois

September 22, 2006

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

Current Findings

06-1 Finding (Payroll Vouchers Did Not Have Evidence of Management Approval)

The Center's semi-monthly payroll vouchers did not have evidence of review or approval by Center management.

We reviewed 12 of 48 (25%) semi-monthly payroll vouchers and found that none of the 12 (100%) vouchers tested had any indication that they had been reviewed or approved by Center management. Payroll related expenditures accounted for 80% of the Centers expenditures for the examination period (\$29,233,078 of \$36,751,562). Department of Corrections' Central Office management in Springfield, however, approved the vouchers and tracked expenditures against the Center's budget.

The Comptroller's Internal Control Standards state that qualified and continuous supervision must be provided to achieve internal control objectives. Supervisors must review and approve the assigned work of their staff (SAMS Procedure 02.50.10). Department of Corrections Administrative Directive 02.60.101 through 02.60.160 requires the Business Administrator to review payroll vouchers for reasonableness.

The Center's management stated that business administrator position was vacant since January 31, 2005.

Failure of Center management to review vouchers decreases the likelihood of the discovery of unreasonable or unnecessary expenditures. (Finding Code No. 06-1)

Recommendation

We recommend the Center management document the review and approval of all vouchers issued by the Center.

Center Response

Recommendation implemented. The Center, during the audit period, noted the review and approval via check marks and notations. However, based upon the audit recommendation, the payroll vouchers will now be signed as reviewed.

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

Current Findings

06-2 Finding (Noncompliance With Statutory Mandate)

The Center does not maintain a record or logbook of outside personnel who had access to inmate master files.

The Unified Code of Corrections (730 ILCS 5/3-5-1 (b)) states that the Center shall keep a record of all outside personnel who have access to files, the files reviewed, any file material copied and the purpose of access. All files shall be confidential and access shall be limited to authorized personnel of the Center.

Center personnel stated the absence of record or logbook of outside personnel who had access to inmate files was an oversight on their part.

Noncompliance with statutory mandate could result in non-detection of unauthorized access to confidential information. (Finding Code No. 06-2)

Recommendation

We recommend the Center maintain a record or logbook of outside personnel who had access to inmate files.

Center Response

Recommendation implemented. Logbook maintained.

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

Prior Findings Not Repeated

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

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

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds - Special Revenue Funds
- Schedule of Locally Held Funds - Cash Basis (Not Examined)
- Schedule of Changes in State Property (Not Examined)
- Comparative Schedule of Cash Receipts and Deposits (Not Examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (Not Examined)

Analysis of Operations:

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (Not Examined)
- Inmate Commissary Operation
- Annual Cost Statistics
 - Costs Per Year Per Inmate (Not Examined)
 - Ratio of Employees to Inmates (Not Examined)
 - Cell Square Feet Per Inmate (Not Examined)
 - Food Services (Not Examined)
 - Medical and Clergy Service Contracts (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountants' report on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds - Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. 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
DECATUR 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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
			EXPENDITURES JULY 1 TO AUGUST 31, 2006	EXPENDITURES JULY 1 TO AUGUST 31, 2006		
	\$ 11,991,100	\$ 11,408,063	\$ 575,460	\$ 11,983,523	\$ 7,577	
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	148,700	148,688	-	148,688	12	
Employee retirement contributions paid by employer	87,000	79,778	7,200	86,978	22	
Student, member and inmate compensation	933,800	888,651	44,842	933,493	307	
State contributions to State Employees' Retirement System	884,900	842,066	42,819	884,885	15	
State contributions to Social Security	3,200,800	2,934,192	266,576	3,200,768	32	
Contractual services	3,400	2,679	679	3,358	42	
Travel						
Travel and allowances for committed, paroled and discharged prisoners	24,300	22,288	1,995	24,283	17	
Commodities	418,700	404,375	14,181	418,556	144	
Printing	12,100	11,993	56	12,049	51	
Equipment	14,300	14,225	-	14,225	75	
Telecommunications services	32,300	32,193	70	32,263	37	
Operation of automotive equipment	42,800	38,038	4,696	42,734	66	
Total - Fiscal Year 2006	\$ 17,794,200	\$ 16,827,229	\$ 958,574	\$ 17,785,803	\$ 8,397	

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

	APPROPRIATIONS NET OF TRANSFERS	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
		EXPENDITURES THROUGH JUNE 30, 2005	EXPENDITURES JULY 1 TO AUGUST 31, 2005		
	\$ 12,316,900	\$ 11,711,215	\$ 581,956	\$ 12,293,171	\$ 23,729
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	24,042	24,042	-	24,042	-
Employee retirement contributions paid by employer	97,200	86,063	7,663	93,726	3,474
Student, member and inmate compensation	1,915,800	1,819,613	91,360	1,910,973	4,827
State contributions to State Employees' Retirement System	881,000	831,553	42,047	873,600	7,400
State contributions to Social Security	2,978,000	2,529,324	400,329	2,929,653	48,347
Contractual services	5,700	2,467	17	2,484	3,216
Travel					
Travel and allowances for committed, paroled and discharged prisoners	23,400	17,720	1,295	19,015	4,385
Commodities	664,500	442,075	175,220	617,295	47,205
Printing	15,400	5,697	195	5,892	9,508
Equipment	95,000	92,500	-	92,500	2,500
Telecommunications services	58,300	53,466	2,735	56,201	2,099
Operation of automotive equipment	48,100	44,207	3,000	47,207	893
Total - Fiscal Year 2005	\$ 19,123,342	\$ 17,659,942	\$ 1,305,817	\$ 18,965,759	\$ 157,583

PUBLIC ACT 93-0842 & 93-0681

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
DECATUR 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)	\$ 17,794,200	\$ 19,123,342	\$ 19,931,900
EXPENDITURES			
Personal services	11,983,523	12,293,171	11,730,034
Employee retirement contributions paid by employer	148,688	24,042	576,048
Student, member and inmate compensation	86,978	93,726	96,962
State contributions to State Employees' Retirement System	933,493	1,910,973	1,044,197
State contributions to Social Security	884,885	873,600	862,274
Contractual services	3,200,768	2,929,653	2,868,820
Travel	3,358	2,484	6,756
Travel and allowances for committed, paroled and discharged prisoners	24,283	19,015	23,105
Commodities	418,556	617,295	708,710
Printing	12,049	5,892	14,871
Equipment	14,225	92,500	31,383
Telecommunications services	32,263	56,201	61,488
Operation of automotive equipment	42,734	47,207	48,218
Total Expenditures	<u>17,785,803</u>	<u>18,965,759</u>	<u>18,072,866</u>
LAPSED BALANCES	<u>\$ 8,397</u>	<u>\$ 157,583</u>	<u>\$ 1,859,034</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR 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 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 three special revenue funds.

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

Inmates' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for inmates and employees. The Employees' Benefit Fund is also used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. During the fiscal year 2006 the accounting and expenditure processing of the Inmates' 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 Inmates' Trust Fund which is a depository for the inmates' money. The Inmates' Trust Fund is used to account for the receipts and disbursements of the inmate's individual accounts.

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

	Inmates' Commissary Fund	Employees' Benefit Fund	Inmates' Benefit Fund *
<u>REVENUES</u>			
Income from Sales	\$ 580,825	\$ -	\$ -
Investment Income	478	21	643
Miscellaneous			
Other	-	12,048	9,891
Total Revenues	<u>581,303</u>	<u>12,069</u>	<u>10,534</u>
<u>EXPENDITURES</u>			
Purchases	464,786	-	-
General and Administrative	1,658	-	22,223
Contractual	-	4,728	4,556
Equipment	-	180	2,484
Other	-	7,482	-
Total Expenditures	<u>466,444</u>	<u>12,390</u>	<u>29,263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>114,859</u>	<u>(321)</u>	<u>(18,729)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	46,296
Transfers (Out)	(114,859)	-	-
Total Other Financing Sources	<u>(114,859)</u>	<u>-</u>	<u>46,296</u>
Net Change in Fund Balance	-	(321)	27,567
Fund Balance July 1, 2005	<u>-</u>	<u>6,473</u>	<u>132,443</u>
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ 6,152</u>	<u>\$ 160,010</u>

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

* FY 2006 Inmates' Benefit Fund was not examined.

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

	Inmates' Commissary Fund	Employees' Benefit Fund	Inmates' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 514,216	\$ -	\$ -
Investment Income	469	25	10
Miscellaneous			
Other	-	15,420	27,004
Total Revenues	<u>514,685</u>	<u>15,445</u>	<u>27,014</u>
<u>EXPENDITURES</u>			
Purchases	407,403	-	-
Contractual	-	-	10,663
Equipment	-	1,244	3,258
Other	1,318	15,062	40,107
Total Expenditures	<u>408,721</u>	<u>16,306</u>	<u>54,028</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>105,964</u>	<u>(861)</u>	<u>(27,014)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	42,687
Transfers (Out)	(105,964)	-	-
Total Other Financing Sources	<u>(105,964)</u>	<u>-</u>	<u>42,687</u>
Net Change in Fund Balance	-	(861)	15,673
Fund Balance July 1, 2004	<u>-</u>	<u>7,334</u>	<u>116,770</u>
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ 6,473</u>	<u>\$ 132,443</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For the Years Ended June 30,

	2005		2006	
	Travel and Allowance Rev. Fund	Inmates' Trust Fund	Travel and Allowance Rev. Fund	Inmates' Trust Fund
Balance - July 1	\$ 4,705	\$ 24,836	\$ -	\$ 16,405
Receipts				
Investment Income	-	302	-	352
Inmate Account Receipts	-	633,655	-	712,573
Appropriations from General Revenue Fund	14,310	-	-	-
TOTAL RECEIPTS	14,310	633,957	-	712,925
Disbursements				
Inmate Account Disbursements	-	567,491	-	637,467
Disbursements for released inmates	19,015	74,595	-	69,616
TOTAL DISBURSEMENTS	19,015	642,086	-	707,083
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(302)	-	(352)
TOTAL TRANSFERS	-	(302)	-	(352)
Balance - June 30	<u>\$ -</u>	<u>\$ 16,405</u>	<u>\$ -</u>	<u>\$ 21,895</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR 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	Total	Land	Buildings	Equipment	Total
Balance, beginning	\$ 1,035,854	\$ 33,458,024	\$ 2,536,748	\$ 37,030,626	\$ 1,035,854	\$ 33,458,024	\$ 2,293,677	\$ 36,787,555
Additions:								
Purchases	-	-	19,126	19,126	-	-	94,032	94,032
Transfers-in:								
Intra-agency	-	-	11,893	11,893	-	-	3,950	3,950
Inter-agency	-	-	-	-	-	-	-	-
Capital Development Board	-	-	10,080	10,080	-	-	148,250	148,250
Inmates' Benefit Fund	-	-	2,019	2,019	-	-	1,482	1,482
Employees' Benefit Fund	-	-	-	-	-	-	1,097	1,097
Adjustments - Grant Money	-	-	2,470	2,470	-	-	2,340	2,340
Total Additions	-	-	45,588	45,588	-	-	251,151	251,151
Deductions:								
Transfers-out:								
Inter-agency	-	-	-	-	-	-	-	-
Intra-agency	-	-	27,071	27,071	-	-	-	-
Scrap property	-	-	3,305	3,305	-	-	8,080	8,080
Total Deductions	-	-	30,376	30,376	-	-	8,080	8,080
Balance, ending	\$ 1,035,854	\$ 33,458,024	\$ 2,551,960	\$ 37,045,838	\$ 1,035,854	\$ 33,458,024	\$ 2,536,748	\$ 37,030,626

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR 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 and Telephone Reimbursement	\$ 211	\$ 200	\$ 288
Inmate Restitution, Postage, Funeral Furlough, Medical Services	18,429	13,213	12,997
Miscellaneous	-	611	75
TOTAL RECEIPTS	\$ 18,640	\$ 14,024	\$ 13,360
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 211	\$ 811	\$ 363
Department of Corrections Reimbursement Fund - 523	18,429	13,213	12,997
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 18,640	\$ 14,024	\$ 13,360
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 211	\$ 811	\$ 363
Add: Deposits in transit - Beginning of year	-	-	26
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 211	\$ 811	\$ 389

Notes:

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
DECATUR 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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2006	2005	AMOUNT	%
Employee retirement contributions paid by employer	\$ 148,688	\$ 24,042	\$ 124,646	518%
State contributions to State Employees' Retirement System	933,493	1,910,973	(977,480)	(51%)
Travel	3,358	2,484	874	35%
Travel and allowances for committed, paroled and discharged prisoners	24,283	19,015	5,268	28%
Commodities	418,556	617,295	(198,739)	(32%)
Printing	12,049	5,892	6,157	104%
Equipment	14,225	92,500	(78,275)	(85%)
Telecommunications services	32,263	56,201	(23,938)	(43%)

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

Employee retirement contributions paid by employer

The legislature only approved payment from Line 1120 for one pay period in FY 2005 (7/01/04-7/15/04). The remainder of the Line 1129 expense was paid from Line 1120 per a special dispensation from the Governor's Office. Also, per the union contract, employee retirement contributions paid by employer were only paid for by the State through the 12/31/05 pay period.

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

Fiscal Year 2006 (Continued)

State contributions to State Employees' Retirement System

The rate of state contributions to State Employees' Retirement System in FY 2006 (7.792%) decreased compared to FY 2005 (16.107%).

Travel

Contract employees received meal allowances on shift for writs.

Travel and allowances for committed, paroled and discharged prisoners

There was an increase in the number of released offenders and the bus tickets have increased for fuel allowance.

Commodities

Instruction from the Central Office's Budget Department to purchase on an "as needed" basis resulted in a decrease in inventories.

Printing

Increase in Center's activities resulted in an increase in printing costs since more forms were ordered and used in FY 2006.

Equipment

An emergency generator was purchased in FY 2005.

Telecommunication services

Video conference line fees for Women's Treatment Center were paid by grant funds in FY 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR 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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2005	2004	AMOUNT	%
Employee retirement contributions paid by employer	\$ 24,042	\$ 576,048	(\$ 552,006)	(96%)
State contributions to State Employees' Retirement System	1,910,973	1,044,197	866,776	83%
Travel	2,484	6,756	(4,272)	(63%)
Printing	5,892	14,871	(8,979)	(60%)
Equipment	92,500	31,383	61,117	195%

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

Employee retirement contributions paid by employer

Per the union contract, employee retirement contributions paid by employer were paid for by the State through the 12/31/05 pay period.

State contributions to State Employees' Retirement System

The rate of state contributions to State Employees' Retirement System in FY 2005 (16.107%) increased compared to FY 2004 (13.439%). Also, the State did not pay State contributions to State Employees' Retirement System from 03/01/04 through 06/30/04.

Travel

Cease in non-essential travel per instruction from the Central Office resulted in the decrease.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2005 (Continued)

Printing

Printing supplies inventory on hand at end of FY 2004 were high, decreasing required purchases in FY 2005.

Equipment

An emergency generator was purchased in FY 2005.

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

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

EXPENDITURE ITEM	Fiscal Year Ended June 30, 2006		
	TOTAL EXPENDITURES	LAPSE PERIOD EXPENDITURES	%
Travel	\$ 3,358	\$ 679	20%

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

Travel

Contract employees receiving meal allowances on shifts were late in submitting travel vouchers.

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

EXPENDITURE ITEM	Fiscal Year Ended June 30, 2005		
	TOTAL EXPENDITURES	LAPSE PERIOD EXPENDITURES	%
Commodities	\$ 617,295	\$ 175,220	28%

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

Commodities

Commodities orders were delayed throughout the year due to lack of available funds. Consequently, several orders were placed in June, but the items and related invoices were not received and processed until the lapse period.

STATE OF ILLINOIS
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DECATUR 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	\$ 78,608	\$ 452,890	\$ 444,714	\$ 86,784
Inmate Clothing	33,089	8,607	19,237	22,459
Officers' Clothing	963	14,516	14,815	664
Postage	2,894	11,971	13,818	1,047
	<u>\$ 115,554</u>	<u>\$ 487,984</u>	<u>\$ 492,584</u>	<u>\$ 110,954</u>
LOCAL FUNDS				
Inmates' Commissary Fund	<u>\$ 51,415</u>	<u>\$ 455,303</u>	<u>\$ 457,026</u>	<u>\$ 49,692</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 91,286	\$ 496,446	\$ 509,124	\$ 78,608
Inmate Clothing	21,206	41,441	29,558	33,089
Officers' Clothing	963	3,978	3,978	963
Postage	6,401	11,148	14,655	2,894
	<u>\$ 119,856</u>	<u>\$ 553,013</u>	<u>\$ 557,315</u>	<u>\$ 115,554</u>
LOCAL FUNDS				
Inmates' Commissary Fund	<u>\$ 38,262</u>	<u>\$ 434,634</u>	<u>\$ 421,481</u>	<u>\$ 51,415</u>

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

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DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM

The Decatur Correctional Center (Center) located in Decatur, Illinois is a medium security facility of the Illinois Department of Corrections (Department). The Center was established to address the growing population of incarcerated females in the State of Illinois. Decatur Correctional Center is the Department of Corrections' 27th adult correctional center. The Center houses both minimum and medium security women.

The main building of the Center formerly housed the Adolph Meyer Mental Health Center. Three new buildings were also constructed. The three newly constructed buildings are used for Correctional Industries, warehouse and vehicle maintenance. The main building is 272,000 square feet and is located on 49 acres. The main building houses most of the Center's functions, which include administration, inmate housing, education and vocational programs, clinical services, recreation and leisure activities, medical, visiting, dietary and physical plant. The main building and the Correctional Industries building are within the perimeter of the fence.

Construction to convert the mental health center into a correctional center began in August 1997. The cost to convert the center was approximately \$24 million and was completed in January 2000. The Center currently has about 238 employees and 518 inmates.

The Unified Code of Corrections directs the Department of Corrections to accept persons committed to it by the courts of this state for care, custody, treatment and rehabilitation (730 ILCS 5/3).

The Center operates under the Department of Corrections Bureau of Adult Operations Division of Women and Family Services, which was created in May of 1999. The Center has adopted the following mission statement:

The mission of Decatur Correctional Center is to provide a managed system of support and services for the female offender in order to reestablish and strengthen the relationship between the inmate and her children. This system will provide the inmate with programs designed to enhance their skills for survival and growth within the family structure. The system is designed to play a significant role in the nurturing of the children's lives while their mother is incarcerated, to prepare the foundation for a strong family structure, and to facilitate the reunification process.

In order to fulfill the mission and goals of the Center, a number of services and programs are in place. For example, a health care unit within the facility provides medical, dental, mental health and optometrist services. A therapeutic substance abuse community provides substance abuse

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CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

services, including group, individual and peer counseling sessions for inmates. Religious programs are also provided at the Center.

Support groups such as Alcoholics Anonymous and Narcotics Anonymous are offered but held outside the community. Special programs such as Domestic Violence (DOVE), Lifestyle Re-direction, Transitional Mother/Child Reunification program and parenting classes have been designed to emphasize developing positive lifestyles.

Educational resources include programs ranging from adult basic education (ABE) to completion of General Education Development (GED) requirements administered by Adult Education and Vocational Services. College and vocational programs are also provided through a contract with Richland Community College. Vocational programs consist of culinary arts, business occupations, data/computer occupation, and commercial custodial.

Regular meetings at the Center and reports to management are used as tools to monitor the progress of on-going programs, as well as for the development and implementation of new programs.

Auditors' Assessment of Center's Planning Program

The Decatur Correctional Center has developed a planning program which includes the establishment of specific goals and objectives and the development of methods by which to monitor and report on progress towards implementation of those goals.

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

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DECATUR CORRECTIONAL CENTER
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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		
	2006	2005	2004
Administrative	13	11	10
Business office and stores	9	10	13
Clinical services	16	17	17
Recreation	3	3	3
Maintenance	12	12	12
Laundry	1	1	1
Correctional officers	164	176	181
Dietary	9	9	8
Medical/Psychiatric	11	11	10
Religion	-	1	1
Total	<u>238</u>	<u>251</u>	<u>256</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 1½ 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 1½ times their normal hourly rate for overtime hours worked. Employees have the opportunity to be compensated either in pay for the overtime or receive compensatory time off.

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EMPLOYEE OVERTIME (Not Examined) (Continued)

The following table, prepared from Department records present 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>1,753</u>	<u>1,945</u>
Value of overtime hours worked during fiscal year	<u>\$ 74,297</u>	<u>\$ 78,207</u>
Compensatory hours earned during fiscal year	<u>5,225</u>	<u>3,915</u>
Value of compensatory hours earned during fiscal year	<u>\$ 135,846</u>	<u>\$ 93,777</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>6,978</u>	<u>5,860</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 210,143</u>	<u>\$ 171,984</u>

INMATE COMMISSARY OPERATION

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

The financial transactions of the Inmate commissary are recorded in the Inmates' Commissary Fund. A summary of the financial activity of the Inmates' Commissary Fund for the years ended June 30, 2006 and 2005 are presented on pages 17 and 18 of this report.

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ANALYSIS OF OPERATIONS
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INMATE COMMISSARY OPERATION (Continued)

As part of our testing, five (5) 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. Based on results of testing, we noted an overhead charge of 7% was added to invoiced product cost prior to the application of the 25% (35% for tobacco products) markup. As a result of the overhead charge, final selling prices averaged 34% (non-tobacco products) and 44% (tobacco products) above invoiced product costs.

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	500	500	500
Inmate population (as of May 31)	523	541	514
Average number of inmates	518	517	514
Expenditures from appropriations	\$ 17,785,803	\$ 18,965,759	\$ 18,072,866
Less: equipment and capital improvements	14,225	92,500	31,383
Net expenditures	<u>\$ 17,771,578</u>	<u>\$ 18,873,259</u>	<u>\$ 18,041,483</u>
Net inmate cost per year	<u>\$ 34,308</u>	<u>\$ 36,505</u>	<u>\$ 35,100</u>

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

The rated population and inmate population noted above was taken from the Illinois Department of Corrections' quarterly reports to the State legislature.

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ANALYSIS OF OPERATIONS
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RATIO OF EMPLOYEES TO INMATES (Not Examined)

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

	Fiscal Year		
	2006	2005	2004
Average number of employees	238	251	256
Average number of correctional officers	164	176	181
Average number of inmates	518	517	514
Ratio of employees to inmates	1 to 2.18	1 to 2.06	1 to 2.01
Ratio of correctional officers to inmates	1 to 3.16	1 to 2.94	1 to 2.84

CELL SQUARE FEET PER INMATE (Not Examined)

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

	Fiscal Year		
	2006	2005	2004
Approximate Square Foot Per Inmate	53	51	54

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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		
	2006	2005	2004
Breakfast	\$ 42,983	\$ 50,660	\$ 60,138
Lunch	93,268	107,456	146,182
Dinner	79,657	92,489	123,874
Staff meals	33,020	32,298	46,272
Total Meals Served	<u>248,928</u>	<u>282,903</u>	<u>376,466</u>
Food Cost	<u>\$ 313,650</u>	<u>\$ 360,383</u>	<u>\$ 470,073</u>
Cost Per Meal	<u>\$ 1.26</u>	<u>\$ 1.27</u>	<u>\$ 1.25</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		
	2006	2005	2004
Medical Services:			
Wexford Health Sources, Inc.	\$ 984,045	\$ 1,705,449	\$ -
Health Professionals, Ltd.	1,018,696	-	-
ADDUS Healthcare, Inc.	-	-	1,765,770
Total Medical Services	<u>\$ 2,002,741</u>	<u>\$ 1,705,449</u>	<u>\$ 1,765,770</u>
Clergy Services:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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ANALYSIS OF OPERATIONS
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SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)

Participation in educational, treatment and family service programs was as follows for each fiscal year:

	Fiscal Year		
	2006	2005	2004
EDUCATIONAL PARTICIPATION			
Adult Basic Education (ABE) Students	673	265	420
GED Students	1,018	208	252
ABE Waitlist	52	48	2
GED Waitlist	2	27	23
Richland Community College:			
Remedial Students	42	46	36
Academic (Full-time)	61	57	38
Academic (Part-time)	120	98	76
Food Service	52	49	50
Horticulture	-	-	61
Computer Technology	47	52	47
Commercial Custodial	73	61	66
TREATMENT PROGRAM PARTICIPATION			
Substance Abuse Treatment	255	278	315
Substance Abuse Education	39	54	34
Pre-start	885	948	709
FAMILY SERVICES PARTICIPATION			
Lifestyle Redirection	157	129	125
Parenting Class	173	134	65
Advanced Parenting	116	94	55
Teen Parenting	121	117	60