

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER -JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER -JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	5
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	7
Schedule of Findings	
Current Findings	11
Prior Findings Not Repeated	15
Supplementary Information for State Compliance Purposes	
Summary	16
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	17
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	19
Description of Locally Held Funds	20
Schedule of Locally Held Funds	22
Schedule of Changes in State Property (not examined)	24
Comparative Schedule of Cash Receipts and Deposits (not examined)	25
Analysis of Significant Variations in Expenditures	26
Analysis of Significant Lapse Period Spending	28
Schedule of Changes in Inventories (not examined)	30
Analysis of Operations	
Center Functions and Planning Program	31
Average Number of Employees	33
Employee Overtime (not examined)	34
Youth Commissary Operation	35
Shared Resources (not examined)	35
Annual Cost Statistics	
Center Youth Statistics (not examined)	36
Center Employee Statistics (not examined)	37
Cell Square Feet Per Youth (not examined)	37
Food Services (not examined)	38
Medical and Clergy Service Contracts (not examined)	38
Service Efforts and Accomplishments (not examined)	39

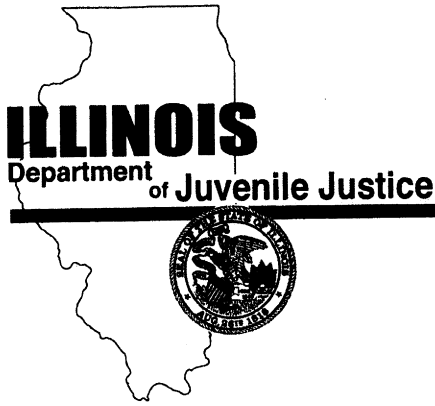
STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

CENTER OFFICIALS

Superintendent (Current)	Mr. John Rita, Jr.
Assistant Superintendent – Programs	Mr. Muhammad Sales
Assistant Superintendent – Operations	Ms. Millicent McCoy
Business Office Administrator (05/01/08 – Current)	Mr. Stephen Obradovich
Business Office Administrator (07/01/07 – 04/30/08)	Vacant
Business Office Administrator (07/01/06 – 06/30/07)	Ms. Kim Turner

The Center is located at:

2848 West McDonough Street
Joliet, IL 60436



Pat Quinn
Governor

Kurt C. Friedenauer
Director

IYC Joliet, 2848 W McDonough St, Joliet IL 60436
Phone: (815) 725-1206 / TDD: (800) 526-0844

February 2, 2009

De Raimo Hillger & Associates
Certified Public Accountants
655 N. La Grange Road, Suite 102
Frankfort, IL 60423

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 Department of Juvenile Justice, Illinois Youth Center – Joliet. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2008, the Center has materially complied with the assertions below.

- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations, except for the value of the Center's inventories for fiscal years 2008 and 2007.
- D. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.


- E. The money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law, except for the receipts and disbursements of the residents' trust fund and the travel and allowance fund for fiscal years 2008 and 2007.

Yours very truly,

Department of Juvenile Justice, Illinois Youth Center – Joliet



(John D. Rita, Jr., Superintendent)



(Steve Obradovich, Business Administrator)

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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 (Report) 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 testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	4	4
Repeated findings	2	2
Prior recommendations implemented or not repeated	2	3

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>	<u>Finding Type</u>
08-1	11	Inadequate Controls Over Voucher Processing	Significant Deficiency / Noncompliance
08-2	12	Inadequate Trust Fund Procedures	Significant Deficiency / Noncompliance
08-3	13	Inaccurate Fixed Asset Reporting	Significant Deficiency / Noncompliance
08-4	14	Amounts Not Provided For Reporting	Material Weakness

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	14	Perpetual Inventory System Not Maintained
B	14	Inadequate Internal Controls Over Locally Held Funds

EXIT CONFERENCE

Center management waived having an exit conference per correspondence dated February 2, 2009.

Responses to the recommendations were provided by Mary Ann Bohlen, Illinois Department of Juvenile Justice Supervisor of Central Accounting, per correspondence dated February 2, 2009.

DE RAIMO HILLGER & ASSOCIATES

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-2912 • Telephone (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO
FERNE M. HILLGER

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 Juvenile Justice- Illinois Youth Center - Joliet'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, 2008. The management of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Juvenile Justice- Illinois Youth Center - Joliet's compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet 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 Juvenile Justice - Illinois Youth Center - Joliet 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 Juvenile Justice - Illinois Youth Center - Joliet has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet 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 Juvenile Justice - Illinois Youth Center - Joliet on behalf of the State or held in trust by the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet 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 State of Illinois Department of Juvenile Justice's - General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Juvenile Justice – General Office compliance report.

We conducted our examination 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 Juvenile Justice - Illinois Youth Center - Joliet's compliance with those requirements listed in the first paragraph of this report 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 Juvenile Justice - Illinois Youth Center - Joliet's compliance with specified requirements.

As described in finding 08-4 in the accompanying Schedule of Findings, the State of Illinois Department of Juvenile Justice – Illinois Youth Center – Joliet did not materially comply with requirements regarding (C) The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations and (D) For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet 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. Compliance with such requirements is necessary, in our opinion, for the State of Illinois Department of Juvenile Justice – Illinois Youth Center – Joliet to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed other 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 Code No. 08-1, 08-2 and 08-3.

Internal Control

The management of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet's internal control over compliance with the requirements listed in the first paragraph of this report 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, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and other deficiencies we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as Finding Code No. 08-1, 08-2 and 08-3 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings, we consider Finding Code No. 08-4 to be a material weakness.

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

The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet's response to the findings identified in our examination are described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Joliet's responses and, accordingly, we express no opinion on it.

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 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Changes in State Property, Cash Receipts, Changes in Inventories, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

De Raimo Hillger & Associates

February 2, 2008

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Current Findings

08-1 Finding (Inadequate Controls Over Voucher Processing)

Illinois Youth Center – Joliet (Center) did not have adequate controls over the processing of invoice vouchers.

During our review of invoice vouchers, we noted 16 of 50 (32%) invoice vouchers tested were not approved or disapproved within 30 days of receipt. These invoice vouchers totaled \$121,758 and were approved between three and 57 days late. Additionally, two of 50 (4%) invoice vouchers tested did not contain an approval date; therefore, it could not be determined if these vouchers were approved timely. These two vouchers totaled \$1,083. None of these vouchers resulted in late payment interest penalties.

The State Prompt Payment Act (30 ILCS 540/1 et seq.) as implemented by 74 Ill. Adm. Code 900.70, requires invoices to be approved or disapproved within 30 days of receipt of the invoice. Good business practice would suggest that all invoices be stamped with a date received to ensure proper approvals are in accordance with the above requirements.

Center management stated the deficiencies in invoice voucher processing were due to turnover in the Business office.

Failure to establish sound internal controls to process invoices and vouchers could result in late payment of invoices and additional interest payments to vendors as specified by statute. (Finding Code 08-1)

Recommendation

We recommend that the Center implement procedures to ensure vouchers are approved or disapproved in a timely manner and date stamped.

Agency Response

Recommendation accepted. The facility will make every effort to ensure vouchers are approved in accordance with the Prompt Payment Act.

08-2 Finding (Inadequate Trust Fund Procedures)

Illinois Youth Center – Joliet (Center) did not deposit residents’ locally held trust funds into individual interest bearing savings accounts.

It was noted that all twenty-one (100%) of the residents’ locally held trust fund accounts with balances in excess of \$200 were not deposited locally in individual interest bearing savings accounts. These twenty-one accounts with balances in excess of \$200 totaled \$6,767. The Center had signed statements from eight of these residents stating that they did not want to open an individual savings account. The Center maintained a total of 217 resident trust fund accounts with a total balance of \$24,239 as of June 30, 2008. No interest was earned on these funds as they were held in a non-interest bearing account to avoid bank charges.

730 ILCS 5/3-4-3(a) states that any interest or other income from monies deposited with the Department by a resident of the Department of Juvenile Justice in excess of \$200 shall accrue to the individual’s account, or in balances up to \$200 shall accrue to the Residents’ Benefit Fund. The Center is in compliance with the statute in that the depository accounts do not accrue interest. However, Illinois Department of Corrections Administrative Directive 02.42.101 states that monies in excess of \$200 for juveniles shall be deposited locally in individual interest bearing savings accounts for the juveniles which shall be maintained by the facility.

Center management stated that they cannot force individuals to open accounts. Any individual requesting/authorizing the Center to open an account will have one. When a resident’s account balance exceeds \$200, the resident is given a letter indicating they have the right to open an individual interest bearing account and must authorize or refuse to open the account and sign the statement. The Center had signed statements for eight of the twenty-one residents on file; however, we note that the Administrative Directive does not address signed statements as alternatives to maintaining individual interest bearing savings accounts.

Failure to properly deposit resident trust fund monies in individual interest bearing savings accounts results in noncompliance with statutes and regulations and loss of interest earnings for the facility’s juvenile residents. (Finding Code 08-2, 06-1, 04-1)

Recommendation

The Center should ensure that individual resident trust fund accounts in excess of \$200 are deposited locally in individual interest bearing savings accounts or seek changes to the Department’s Administrative Directive.

Agency Response

Recommendation accepted. The facility will work to comply with the recommendation to set up accounts or change the Administrative Directive.

08-3 Finding (Inaccurate Fixed Asset Reporting)

The Center did not prepare the Facility Worksheet of Fixed Assets (C-15W).

The Youth Center did not prepare Form C-15W for any of the eight quarters in the examination period.

Illinois Department of Corrections Administrative Directive 02.70.155 states that the quarterly reports on fixed assets shall be reconciled to the facility's fixed asset records.

Center officials stated that recent turnover in the business office and the absence of a Business Administrator were the cause for the deficiency.

Failure to file Form C-15W could result in assets being misstated at the Center, Department and State level. (Finding Code 08-3, 06-4)

Recommendation

We recommend that the Center implement policies and procedures to ensure that Form C-15W is prepared accurately and timely.

Agency Response

Recommendation implemented. The facility has implemented procedures to ensure reports are completed, effective with 1st quarter FY 09.

08-4 Finding (Amounts Not Provided For Reporting)

The Center did not provide required information for reporting purposes, which is a material internal control weakness.

The Youth Center failed to produce information for the auditors required in the examination report. The information included: travel and allowance revenue fund receipts and disbursements for fiscal years 2008 and 2007, residents' trust fund receipts and disbursements for fiscal years 2008 and 2007 and changes in inventory for fiscal years 2008 and 2007.

Good internal controls and business practices require all required information for reporting purposes be provided to the examination auditors accurately and timely.

Center officials stated that the items are maintained at Central Office and not at the Youth Center, and that they could not obtain the information from Central Office.

Failure to provide required information for reporting purposes can lead to misuse of State and employee funds as well as inventories. (Finding Code 08-4)

Recommendation

We recommend that the Youth Center coordinate with Central Office and implement an internal control procedure allowing this information to be accessed or provided on a regular basis.

Agency Response

Recommendation accepted. The amounts were maintained at the facility, not the Central Office. The facility will ensure future auditors receive the information needed.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER – JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Prior Findings Not Repeated

A. Perpetual Inventory System Not Maintained

The Center did not maintain a perpetual inventory system as required by the Illinois Department of Corrections Administrative Directives.

We recommended the Center start using an inventory management system to ensure that the inventory is properly tracked, priced and reported. (Finding Code 06-3)

Disposition: The Center began using The Inventory Management System (TIMS) in March of 2007.

B. Inadequate Internal Controls Over Locally Held Funds

The Illinois Youth Center – Joliet had inadequate internal controls over locally held funds. The following were noted:

- Fourteen of seventy-eight (18%) reconciliations tested did not contain evidence of review and approval by Center management.
- Thirty-nine of seventy-eight (15%) reconciliations tested did not contain monthly reconciliations of cashier receipts issued during the month to deposits received by the bank.
- Twelve of fifty-two (23%) receipts tested were not deposited timely. These receipts were deposited between 1 and 28 days late.
- Two of sixty-nine (3%) disbursements tested did not have proper supporting documentation such as vendor invoices.
- One of sixty-nine (1%) disbursements tested did not agree to the supporting documentation. (Finding Code 06-2)

Disposition:

During the current examination period, our sample testing did not disclose reconciliations that were not reviewed and approved or lack of reconciliations of cashier receipts to bank deposits. Additionally, our sample testing did not disclose disbursements that had missing or incorrect supporting documentation. During the current examination period, our testing disclosed improvements in the timeliness of receipts being deposited, but we noted that three of twenty-five (12%) were not deposited timely. This is reported as an immaterial finding (IM08-4).

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2008

SUMMARY

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

Fiscal Schedules and Analysis:

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

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Youth Commissary Operation
- Shared Resources (not examined)
- Annual Cost Statistics
 - Center Youth Statistics (not examined)
 - Center Employee Statistics (not examined)
 - Cell Square Feet Per Youth (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers 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, except for information on the Changes in State Property, Cash Receipts, Changes in Inventories, Employee Overtime, Shared Resources, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
	\$ 12,025,900	\$ 11,277,130	\$ 748,758	\$ 12,025,888	\$ 12
Student, member and inmate compensation	15,000	10,796	1,194	11,990	3,010
State contributions to State Employees' Retirement System	1,992,200	1,868,006	124,022	1,992,028	172
State contributions to Social Security	893,500	837,625	55,721	893,346	154
Contractual services	2,020,000	1,756,317	169,539	1,925,856	94,144
Travel	6,400	5,651	682	6,333	67
Travel and allowances for committed, paroled and discharged prisoners	1,600	1,199	338	1,537	63
Commodities	424,300	373,275	33,015	406,290	18,010
Printing	3,900	3,251	-	3,251	649
Equipment	21,600	-	-	-	21,600
Telecommunications services	50,000	42,047	3,316	45,363	4,637
Operation of automotive equipment	54,400	51,574	626	52,200	2,200
Total - Fiscal Year 2008	\$ 17,508,800	\$ 16,226,871	\$ 1,137,211	\$ 17,364,082	\$ 144,718

PUBLIC ACT 95-0348

GENERAL REVENUE FUND - 001

Personal services
Student, member and inmate compensation
State contributions to State Employees' Retirement System
State contributions to Social Security
Contractual services
Travel
Travel and allowances for committed, paroled and discharged prisoners
Commodities
Printing
Equipment
Telecommunications services
Operation of automotive equipment

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 JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACT 94-0798					
GENERAL REVENUE FUND - 001					
Personal services	\$ 11,060,500	\$ 10,481,046	\$ 569,093	\$ 11,050,139	\$ 10,361
Student, member and inmate compensation	44,800	12,731	821	13,552	31,248
State contributions to State Employees' Retirement System	1,276,000	1,208,301	65,599	1,273,900	2,100
State contributions to Social Security	821,300	777,948	42,539	820,487	813
Contractual services	1,971,525	1,720,127	250,594	1,970,721	804
Travel	5,300	4,533	673	5,206	94
Travel and allowances for committed, paroled and discharged prisoners	1,300	1,213	30	1,243	57
Commodities	376,100	330,312	40,730	371,042	5,058
Printing	3,900	3,330	-	3,330	570
Equipment	28,500	1,364	14,807	16,171	12,329
Telecommunications services	58,100	30,906	26,374	57,280	820
Operation of automotive equipment	56,900	38,987	17,913	56,900	-
Total - Fiscal Year 2007	\$ 15,704,225	\$ 14,610,798	\$ 1,029,173	\$ 15,639,971	\$ 64,254

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 JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-0798	P.A. 94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 17,508,800	\$ 15,704,225	\$ 14,759,000
EXPENDITURES			
Personal services	\$ 12,025,888	\$ 11,050,139	\$ 10,682,016
Employee retirement contributions paid by employer			135,296
Student, member and inmate compensation	11,990	13,552	14,580
State contributions to State Employees' Retirement System	1,992,028	1,273,900	832,278
State contributions to Social Security	893,346	820,487	792,776
Contractual services	1,925,856	1,970,721	1,850,582
Travel	6,333	5,206	4,637
Travel and allowances for committed, paroled and discharged prisoners	1,537	1,243	1250
Commodities	406,290	371,042	347,190
Printing	3,251	3,330	3,641
Equipment	0	16,171	24,666
Telecommunications services	45,363	57,280	34,667
Operation of automotive equipment	52,200	56,900	31,370
Total Expenditures	<u>\$ 17,364,082</u>	<u>\$ 15,639,971</u>	<u>\$ 14,754,949</u>
LAPSED BALANCES	<u>\$ 144,718</u>	<u>\$ 64,254</u>	<u>\$ 4,051</u>

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2008

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 cash for travel and allowances for discharged youth and to pay out youth Trust Fund balances under \$50 upon youth being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Inmate Benefit Fund account and the Trust Fund. The Center's Inmate Benefit Fund account is reimbursed from the 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 and equipment for youth and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in the fiscal year 2006 the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

Expenditures from the Residents' Benefit Fund are initiated at the Center but all the transactions are processed through the General Office. All of the financial accounting for the Center's Residents' Benefit Fund transactions are also performed and maintained at the General Office. Because the Center does not maintain the financial records a summary of the Center's Residents' Benefit Fund activity fiscal years 2008 and 2007 will be presented in the General Office Compliance Report for the two years ending June 30, 2008.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS - CONTINUED
For the Two Years Ended June 30, 2008

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. The Residents' Trust Fund is maintained as a depository for funds of youth while incarcerated at the Center. Receipts and disbursements of the youth are recorded in each youth's individual account within the Residents' Trust Fund.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the the Year ended June 30

	2008 Employees' Benefit Fund	2007 Employees' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 2,890	\$ 3,471
Interest / Investment Income	-	-
Miscellaneous:		
Other	-	-
Donations	-	-
Total Revenues	<u>2,890</u>	<u>3,471</u>
 <u>EXPENDITURES</u>		
Purchases	3,272	3,967
General and Administrative	-	-
Contractual	-	-
Equipment	-	-
Donations	-	-
Other	-	-
Total Expenditures	<u>3,272</u>	<u>3,967</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(382)</u>	<u>(496)</u>
 <u>OTHER FINANCING SOURCES</u>		
Transfers In	-	-
Transfers (Out)	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(382)	(496)
Fund Balance July 1	1,555	2,051
Fund Balance June 30	<u>\$ 1,173</u>	<u>\$ 1,555</u>

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

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
IONAL CENTER/ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For The Years Ended June 30

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ -	\$ -	\$ -	\$ -
Receipts				
Investment Income				
Youth Account Receipts				
Appropriations from General Revenue Fund				
TOTAL RECEIPTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements				
Youth Account Disbursements				
Disbursements for released youth				
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Transfers				
Fund Transfers In				
Fund Transfers (Out)				
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance - June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Schedule is presented on the cash basis of accounting
The Youth Center did not provide information for the above locally held funds.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS / DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)
For The Years Ended June 30,

	2008				2007					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 573,103	\$ 27,795,366	\$ 1,223,782	\$ -	\$ 29,592,251	\$ 573,103	\$ 27,795,366	\$ 1,200,141	\$ -	\$ 29,568,610
Additions:										
Purchases	-	-	-	-	-	-	-	16,171	-	16,171
Transfers-in	-	218,239	141,701	-	359,940	-	-	7,470	-	7,470
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	218,239	141,701	-	359,940	-	-	23,641	-	23,641
Deductions:										
Transfers-out	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	-	-	-	-	-	-	-	-
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	-	-	-	-	-	-	-	-
Balance, ending	\$ 573,103	\$ 28,013,605	\$ 1,365,483	\$ -	\$ 29,952,191	\$ 573,103	\$ 27,795,366	\$ 1,223,782	\$ -	\$ 29,592,251

Note: Center management indicated the balances at June 30, 2008 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ -	\$ 393	\$ 237
Youth Restitution	-	-	-
Dormant Youth Accounts	-	-	7,714
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	-	2,400	5
TOTAL RECEIPTS	<u>\$ -</u>	<u>\$ 2,793</u>	<u>\$ 7,956</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ -	\$ 2,793	\$ 7,956
Department of Corrections Reimbursement Fund - 523	-	-	-
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ -</u>	<u>\$ 2,793</u>	<u>\$ 7,956</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ -	\$ 2,793	\$ 7,956
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ -</u>	<u>\$ 2,793</u>	<u>\$ 7,956</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. Youth Center officials stated no receipts were collected during fiscal year 2008.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (greater than or equal to 20% change from the prior fiscal year with total expenditures of at least \$20,000) for the fiscal years ended June 30, 2008 and June 30, 2007 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State contributions to State Employees' Retirement System	\$1,992,028	\$1,273,900	\$718,128	56%

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

State contributions to State Employees' Retirement System

The variation was due to the SERS contribution rate increasing from 11.5% in fiscal year 2007 to 16.6% in fiscal year 2008.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (greater than or equal to 20% change from the prior fiscal year with total expenditures of at least \$20,000) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED</u>		<u>INCREASE</u>	
	<u>2007</u>	<u>2006</u>	<u>(DECREASE)</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ 0	\$ 135,296	(\$ 135,296)	(100%)
State contributions to State Employees' Retirement System	\$1,273,900	\$ 832,278	\$ 441,622	53%
Telecommunications	\$ 57,280	\$ 34,667	\$ 22,613	65%
Operation of automotive equipment	\$ 56,900	\$ 31,370	\$ 25,530	81%

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

Employee retirement contributions paid by employer

Employer retirement contributions paid by employer were eliminated after fiscal year 2006 pursuant to a contract between employees' union and the State of Illinois.

State contributions to State Employees' Retirement System

The variation was due to the SERS contributions rate increasing from 7.8% in fiscal year 2006 to 11.5% in fiscal year 2007.

Telecommunications

The Center was not invoiced for services provided in fiscal year 2006 until fiscal year 2007 in which they were paid.

Operation of automotive equipment

The majority of the vehicle fleet has high mileage which requires frequent repairs and maintenance. Additionally, the general increase in fuel also factors into the variation.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed no appropriation line items with significant (greater than or equal to 20% of total expenditures for the fiscal year and lapse period spending of at least \$10,000) lapse period expenditures.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed three appropriation line items with significant (greater than or equal to 20% of total expenditures for the fiscal year and lapse period spending of at least \$10,000) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$16,171	\$14,807	92%
Telecommunication	\$57,280	\$26,374	46%
Operation of automotive equipment	\$56,900	\$17,913	31%

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

Equipment

Funds for equipment expenditures were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2007.

Telecommunication

Funds for telecommunication expenditures were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2007.

Operation of automotive equipment

Funds for the operation of automotive equipment were not released until the lapse period began. Additionally, invoices were received during the lapse period for services performed prior to June 30, 2007.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
GENERAL REVENUE FUND				
General Stores	\$ -	\$ -	\$ -	\$ -
Mechanical Stores	-	-	-	-
Resident/Inmate Clothing	-	-	-	-
Officers' Clothing	-	-	-	-
Office Supplies	-	-	-	-
Postage	-	-	-	-
Armory	-	-	-	-
Surplus Inventory	-	-	-	-
Workcamp	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ -	\$ -	\$ -	\$ -
Mechanical Stores	-	-	-	-
Resident Clothing	-	-	-	-
Officers' Clothing	-	-	-	-
Office Supplies	-	-	-	-
Postage	-	-	-	-
Armory	-	-	-	-
Surplus Inventory	-	-	-	-
Workcamp	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: The Youth Center did not provide information for the schedule above.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER FUNCTIONS AND PLANNING PROGRAM

Illinois Youth Center – Joliet (Center) is located on approximately 140 acres of land at 2848 West McDonough Street, Joliet, Illinois. The Center opened in April 1959 on the far southwest side of the city on land that had previously been the Will County Poor Farm. The Center initially served as a short-term Reception and Diagnostic Center for boys for the Illinois Youth Commission. In August 1974, it became the Illinois Department of Corrections maximum-security juvenile institution, housing the most violent, aggressive and criminally sophisticated youths who have been committed as juvenile delinquents or felons. In July of 2006 it became part of the Illinois Department of Juvenile Justice.

The Center was originally designed to accommodate 144 youths. The current rated capacity of the Center is 344. The average daily population is approximately 232. Employees totaled 174 at June 30, 2008, of which 123 are security staff.

The Unified Code of Corrections – 730 ILCS Section 5/3-2-2 mandates the Department to “accept persons committed to it by the Courts of this State for care, custody, treatment, and rehabilitation.” Within this framework, the Department offers the residents a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These services include remedial, secondary and college-level education courses; a GED program; library services; and vocational guidance and work training programs. Diagnostic and evaluative services and special education programs are also provided.

The Illinois Welfare and Rehabilitation Services Planning Act (20 ILCS 10/1) requires all agencies in the Department of Juvenile Justice to develop a formal planning function. As Superintendent of the Center, Mr. John Rita is responsible for analyzing and reevaluating the Center’s long-term and short-term goals. The Superintendent annually reviews the objectives for the next five years with appropriate Center staff including the Business Administrator, Assistant Superintendent of Programs, Assistant Superintendent of Operations, Major, and Chief Engineer. All objectives are listed by priority and include a tentative year of completion. The Center’s goals are primarily dependent upon budgetary allowances. A listing of Center accomplishments during the past two years is maintained by the Superintendent.

The short-term goals of the Center as of fiscal year 2008 are limited to budgetary restraints; however, with the planning of the regionalization project, various repairs as well as updates will take place at the Center.

Long-term goals for the institution remain constant. The ongoing maintenance of sidewalks, parkways, plumbing, vehicles, buildings, heating units, air conditioning units, painting, window project, doors and locks, and roadways are a costly responsibility that is a must.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

During fiscal years 2008 and 2007, the facility has continued to operate with less staff. Key management positions include the Superintendent, Business Administrator, Health Care Administrator, Educational Facility Administrator and Leisure Time Activity Supervisor. Turnover at the Center in management positions has been moderate. However, the turnover in personnel cannot be addressed at the Center level. All employees at the Center are hired and/or transferred by the Central Office.

Based on procedures performed, the Center appears to have policies and procedures in place to comply with regulations requiring a formal planning program. Although there has been moderate employee turnover and a continued hiring freeze during fiscal years 2008 and 2007, Center personnel continue to update and monitor established goals and objectives.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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 Ending June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	6	7	7
Business office and stores	6	7	7
Clinical services	8	10	14
Work Camp	0	0	2
Recreation	1	1	1
Maintenance	6	6	6
Utilities	0	0	1
Laundry	1	1	1
Correctional Officers	130	146	151
Dietary	9	9	9
Medical/Psychiatric	5	5	2
Religion	1	0	0
Secretary/Records/Clerical	7	7	0
Total	<u>180</u>	<u>199</u>	<u>201</u>

An analysis of the activity regarding the changes in staffing of correctional officers, prepared from Center records, is presented in the table below for the fiscal years ending June 30.

	Fiscal Year	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	109	118
New Correctional Officers hired	0	0
Correctional Officers transferred-in	0	1
Correctional Officers transferred-out	0	1
Correctional Officers separated from Department	11	9
Correctional Officers, end of the year	<u>98</u>	<u>109</u>

Correctional Officers for the above schedule is defined as all employees with security related responsibilities.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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.

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred for the last three fiscal years, ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>31,429</u>	<u>14,930</u>	<u>7,287</u>
Value of overtime hours worked during fiscal year	<u>\$1,197,228</u>	<u>\$539,024</u>	<u>\$270,516</u>
Compensatory hours earned during fiscal year	<u>21,147</u>	<u>10,606</u>	<u>8,136</u>
Value of compensatory hours earned during fiscal year	<u>\$538,417</u>	<u>\$248,398</u>	<u>\$180,859</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>52,576</u>	<u>25,536</u>	<u>15,423</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,735,645</u>	<u>\$787,422</u>	<u>\$451,375</u>

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

INMATE COMMISSARY OPERATION

The Center does not operate a commissary, however, it allows youths to make purchases from an outside vendor. 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. Effective January 1, 2008 the inmate commissaries at all Centers discontinued selling tobacco products.

The Center does not maintain a Resident's Commissary Fund. Monies for the purchases are transferred out of the Residents' Trust Fund to the Residents' Benefit Fund. The Residents' Benefit Fund pays the vendor and commission checks are deposited into the Residents' Benefit Fund.

As a Residents' Benefit Fund is not maintained and there is no inventory at the Center, testing could not be performed on items for sale.

SHARED RESOURCES (not examined)

From July 1, 2006 through June 29, 2007, the Business Office Administrator was also the Acting Business Administrator at Illinois Youth Center – Chicago. During this time period, her salary was paid by Illinois Youth Center – Joliet and she spent approximately 80% of her time performing job duties for Illinois Youth Center – Joliet and 20% of her time performing job duties for Illinois Youth Center – Chicago.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER YOUTH STATISTICS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>344</u>	<u>344</u>	<u>344</u>
Youth population (as of May 31)	<u>228</u>	<u>232</u>	<u>234</u>
Average number of youth	<u>237</u>	<u>227</u>	<u>250</u>
Expenditures from appropriations	\$17,364,081	\$15,639,971	\$14,754,949
Less-equipment and capital improvements	\$ <u>0</u>	(\$ <u>16,171</u>)	(\$ <u>24,666</u>)
Net expenditures	<u>\$17,364,081</u>	<u>\$15,623,800</u>	<u>\$14,730,283</u>
Net youth cost per year	<u>\$ <u>73,266</u></u>	<u>\$ <u>68,827</u></u>	<u>\$ <u>58,921</u></u>

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

The rated population and youth population noted above was taken from the Department of Juvenile Justice quarterly reports to the State legislature.

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>180</u>	<u>199</u>	<u>201</u>
Average number of correctional officers	<u>130</u>	<u>146</u>	<u>151</u>
Average number of youth	<u>237</u>	<u>227</u>	<u>250</u>
Ratio of employees to youth	<u>1 to 1.32</u>	<u>1 to 1.14</u>	<u>1 to 1.24</u>
Ratio of correctional officers to youth	<u>1 to 1.82</u>	<u>1 to 1.55</u>	<u>1 to 1.66</u>

The following comparison of reported youth assaults on staff is prepared from Department of Juvenile Justice records for the fiscal years ending June 30:

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	11	8

CELL SQUARE FEET PER YOUTH (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Youth	<u>55</u>	<u>56</u>	<u>54</u>

STATE OF ILLINOIS
DEPARTMENT OF JUVENILE JUSTICE
ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	86,942	86,606	86,621
Lunch	85,931	86,368	87,354
Dinner	86,840	86,393	86,406
1:00 a.m. meal	7,200	7,200	3,640
Staff meals	37,440	37,440	27,275
Vocational School Meals	0	0	0
Total Meals Served	<u>304,353</u>	<u>304,007</u>	<u>291,296</u>
Food Cost	<u>\$291,107</u>	<u>\$262,567</u>	<u>\$238,844</u>
Cost Per Meal	<u>\$ 0.96</u>	<u>\$ 0.86</u>	<u>\$ 0.82</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 2008, 2007 and 2006.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:	<u>\$1,172,198</u>	<u>\$1,138,443</u>	<u>\$1,071,370</u>
	<u>\$1,172,198</u>	<u>\$1,138,443</u>	<u>\$1,071,370</u>
Clergy Services:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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ILLINOIS YOUTH CENTER - JOLIET
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Student Education Achievements

	<u>For Fiscal Years Ended:</u>	
	<u>FY 2008</u>	<u>FY 2007</u>
Total Students Served	423	406
Average Monthly Special Education Enrollments	60	82
High School Diplomas Earned	4	8
GED Certificates Earned	19	12
Grade School Diplomas Earned	3	7