

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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 CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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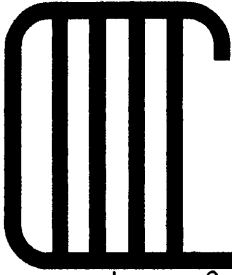
STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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**CENTER OFFICIALS**

Warden	Mr. Mr. Lee Ryker
Assistant Warden - Programs	Ms. Christina Boyd
Assistant Warden - Operations	Mr. Randy Grounds
Business Office Administrator I	Mr. Mark Bader
Business Office Manager	Ms. Billie Duke

The Center is located at:

U.S. Route 50  
Sumner, Illinois 62466



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

**Pat Quinn**  
Governor

**Roger E. Walker Jr.**  
Director

Lawrence Correctional Center / R.R. #2, Box 36 / Sumner, IL 62466 / Telephone: (618)936-2064 / TDD: (800)526-0844

March 10, 2009

MANAGEMENT ASSERTION LETTER

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


Ladies and Gentleman:

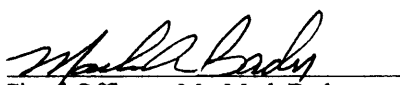
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Center. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the year(s) ended June 30, 2007 and June 30, 2008, the Center has materially complied with all the assertions below.

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

Yours very truly,

LAWRENCE CORRECTIONAL CENTER

  
Warden - Mr. Lee Ryker

  
Fiscal Officer - Mr. Mark Bader

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
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**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 nonstandard language.

**SUMMARY OF FINDINGS**

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

There were no findings noted in our testing which are required to be included in the report.

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
		None	

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	10	Lack of Segregation of Duties

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**EXIT CONFERENCE**

Center management waived having an exit conference per a correspondence dated February 3, 2009.

**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 - Lawrence 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, 2008. The management of the State of Illinois Department of Corrections - Lawrence Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Lawrence Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections - Lawrence 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 - Lawrence 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 - Lawrence 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. For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Corrections - Lawrence 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 - Lawrence Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections - Lawrence 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 State of Illinois Department of Correction's - General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Corrections – 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 Corrections - Lawrence Correctional Center'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 Corrections - Lawrence Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections - Lawrence Correctional Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008.

### **Internal Control**

The management of the State of Illinois Department of Corrections - Lawrence Correctional Center 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 Corrections - Lawrence Correctional Center'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 Corrections Lawrence Correctional Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Corrections - Lawrence Correctional Center's internal control over compliance.



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.

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.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

As required by the *Audit Guide*, immaterial findings 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 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Annual Cost Statistics, Service Efforts and Accomplishments, Employee Overtime, and a Comparative Schedule of Cash Receipts and Deposits 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.

  
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J. W. BOYLE & CO, LTD.  
March 10, 2009

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2008

Current Findings

There were no current findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2008.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2008

Prior Findings Not Repeated

A Finding: (Lack of Segregation of Duties)

Lawrence Correctional Center did not maintain adequate segregation of duties over locally held funds. The person responsible for recording transactions, reconciling receipts to deposits, and mailing checks against these funds also reconciled the bank accounts.

Our current review of procedures revealed these duties had been segregated.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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
- 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

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Shared Resources (not examined)
- Annual Cost Statistics
  - Center Inmate Statistics (not examined)
  - Center Employee Statistics (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 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 Annual Cost Statistics and Service Efforts and Accomplishments, Employee Overtime and Comparative Schedule of Cash Receipts and Deposits, and Shared Resources 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 CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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
	\$ 22,498,400	\$ 21,280,052	\$ 1,218,274	\$ 22,498,326	\$ 74
Student, member and inmate compensation	280,400	231,727	48,581	280,308	92
State contributions to State Employees' Retirement System	3,726,300	3,524,460	201,772	3,726,232	68
State contributions to Social Security	1,663,000	1,572,168	90,783	1,662,951	49
Contractual services	6,665,400	6,546,531	118,602	6,665,133	267
Travel	21,700	19,086	2,614	21,700	-
Travel and allowances for committed, paroled and discharged prisoners	50,000	46,586	3,392	49,978	22
Commodities	2,871,500	2,614,761	256,646	2,871,407	93
Printing	29,700	27,432	2,165	29,597	103
Equipment	1,100	1,083	-	1,083	17
Telecommunications services	87,500	85,978	1,516	87,494	6
Operation of automotive equipment	87,900	79,562	8,338	87,900	-
Total - Fiscal Year 2008	\$ 37,982,900	\$ 36,029,426	\$ 1,952,683	\$ 37,982,109	\$ 791

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 CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
	\$ 21,087,200	\$ 19,951,835	\$ 1,135,315	\$ 21,087,150	\$ 50
Student, member and inmate compensation	232,300	181,460	50,802	232,262	38
State contributions to State Employees' Retirement System	2,430,700	2,299,456	130,849	2,430,305	395
State contributions to Social Security	1,555,800	1,471,319	84,477	1,555,796	4
Contractual services	6,415,100	6,074,346	340,178	6,414,524	576
Travel	20,634	17,899	2,648	20,547	87
Travel and allowances for committed, paroled and discharged prisoners	46,800	45,389	1,315	46,704	96
Commodities	2,551,900	2,262,028	289,871	2,551,899	1
Printing	29,100	24,917	4,080	28,997	103
Equipment	200	200	-	200	-
Telecommunications services	115,600	82,977	32,619	115,596	4
Operation of automotive equipment	62,500	49,874	12,626	62,500	-
<b>Total - Fiscal Year 2007</b>	<b>\$ 34,547,834</b>	<b>\$ 32,461,700</b>	<b>\$ 2,084,780</b>	<b>\$ 34,546,480</b>	<b>\$ 1,354</b>

PUBLIC ACT 94-0798

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 CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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)	\$ 37,982,900	\$ 34,547,834	\$ 31,748,100
EXPENDITURES			
Personal services	\$ 22,498,326	\$ 21,087,150	\$ 19,404,598
Employee retirement contributions paid by employer	-	-	246,262
Student, member and inmate compensation	280,308	232,262	254,540
State contributions to State Employees' Retirement System	3,726,232	2,430,305	1,511,910
State contributions to Social Security	1,662,951	1,555,796	1,431,012
Contractual services	6,665,133	6,414,524	6,368,872
Travel	21,700	20,547	12,782
Travel and allowances for committed, paroled and discharged prisoners	49,978	46,704	40,136
Commodities	2,871,407	2,551,899	2,262,678
Printing	29,597	28,997	19,002
Equipment	1,083	200	39,716
Telecommunications services	87,494	115,596	86,467
Operation of automotive equipment	87,900	62,500	66,392
Total Expenditures	<u>37,982,109</u>	<u>34,546,480</u>	<u>31,744,367</u>
LAPSED BALANCES	<u>\$ 791</u>	<u>\$ 1,354</u>	<u>\$ 3,733</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
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

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for inmates 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 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. 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 for 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 CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
DESCRIPTION OF LOCALLY HELD FUNDS  
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 inmates while incarcerated at the Center. Receipts and disbursements of the inmates are recorded in each inmate's individual account within the Residents' Trust Fund.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2008

	<u>Residents' Commissary Fund</u>	<u>Employees' Benefit Fund</u>
<b><u>REVENUES</u></b>		
Income from Sales	\$ 1,266,393	\$ -
Interest / Investment Income	178	16
Miscellaneous:		
Other	13	35,232
Donations	-	-
Total Revenues	<u>1,266,584</u>	<u>35,248</u>
<b><u>EXPENDITURES</u></b>		
Purchases	1,037,541	-
General and Administrative	7,383	-
Contractual	-	-
Equipment	-	14
Donations	-	-
Other	-	35,051
Total Expenditures	<u>1,044,924</u>	<u>35,065</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>221,660</u>	<u>183</u>
<b><u>OTHER FINANCING SOURCES</u></b>		
Transfers In	-	-
Transfers (Out)	(221,660)	-
Total Other Financing Sources	<u>(221,660)</u>	<u>-</u>
Net Change in Fund Balance	-	183
Fund Balance July 1, 2007	18,816	3,652
Fund Balance June 30, 2008	<u>\$ 18,816</u>	<u>\$ 3,835</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2007

	Residents' Commissary Fund	Employees' Benefit Fund
	<u>                    </u>	<u>                    </u>
<u>REVENUES</u>		
Income from Sales	\$ 1,116,205	\$ -
Interest / Investment Income	134	16
Miscellaneous:		
Other	-	18,077
Donations	-	-
Total Revenues	<u>1,116,339</u>	<u>18,093</u>
<u>EXPENDITURES</u>		
Purchases	911,127	-
General and Administrative	8,457	-
Contractual	-	-
Equipment	-	13
Donations	-	-
Other	-	19,846
Total Expenditures	<u>919,584</u>	<u>19,859</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,755</u>	<u>(1,766)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	-
Transfers (Out)	(196,755)	-
Total Other Financing Sources	<u>(196,755)</u>	<u>-</u>
Net Change in Fund Balance	-	(1,766)
Fund Balance July 1, 2006	18,816	5,418
Fund Balance June 30, 2007	<u>\$ 18,816</u>	<u>\$ 3,652</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
LAWRENCE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
For The Years Ended June 30, 2008

	<u>2008</u>	<u>2007</u>
	Residents' Trust Fund	Residents' Trust Fund
Balance - July 1	\$ 153,585	\$ 109,545
Receipts		
Investment Income	1,016	991
Inmate Account Receipts	1,626,143	1,465,788
Appropriations from General Revenue Fund	-	-
TOTAL RECEIPTS	<u>1,627,159</u>	<u>1,466,779</u>
Disbursements		
Inmate Account Disbursements	1,650,473	1,421,784
Disbursements for released inmates	-	-
TOTAL DISBURSEMENTS	<u>1,650,473</u>	<u>1,421,784</u>
Fund Transfers		
Fund Transfers In	-	-
Fund Transfers (Out)	(1,016)	(955)
TOTAL TRANSFERS	<u>(1,016)</u>	<u>(955)</u>
Balance - June 30	<u>\$ 129,255</u>	<u>\$ 153,585</u>

Note: Schedule is presented on the cash basis of accounting  
The 2007 beginning balance was reduced \$45,251 to reflect the cash basis of accounting.

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SCHEDULE OF CHANGES IN STATE PROPERTY  
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	2008					2007				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 447,100	\$85,048,915	\$3,405,136	\$ -	\$88,901,151	\$ 447,100	\$84,878,717	\$3,408,626	\$ -	\$88,734,443
Additions:										
Purchases	-	-	4,672	-	4,672	-	-	4,070	-	4,070
Transfers-in	-	-	47,567	-	47,567	-	-	7,528	-	7,528
Capital Development Board	-	-	1,247,476	-	1,247,476	-	170,198	13	-	170,211
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	3,305	-	3,305	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	23,382	-	23,382	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	2	-	2
Total Additions	-	-	1,326,402	-	1,326,402	-	170,198	11,613	-	181,811
Deductions:										
Transfers-out	-	-	7,310	-	7,310	-	-	2,014	-	2,014
Scrap property	-	-	4,691	-	4,691	-	-	12,274	-	12,274
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	815	-	815
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	12,001	-	12,001	-	-	15,103	-	15,103
Balance, ending	\$ 447,100	\$85,048,915	\$4,719,537	\$ -	\$90,215,552	\$ 447,100	\$85,048,915	\$3,405,136	\$ -	\$88,901,151

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

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COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS  
(NOT EXAMINED)  
For The Years Ended June 30, 2008

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ 160	\$ 183	\$ 196
Inmate Restitution	-	-	15,618
Dormant Inmate Accounts	-	-	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	1,681	1,568	451
<b>TOTAL RECEIPTS</b>	<u>\$ 1,841</u>	<u>\$ 1,751</u>	<u>\$ 16,265</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 1,841	\$ 1,751	\$ 647
Department of Corrections Reimbursement Fund - 523	-	-	15,618
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<u>\$ 1,841</u>	<u>\$ 1,751</u>	<u>\$ 16,265</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 1,841	\$ 1,751	\$ 647
Add: Deposits in transit - Beginning of year	74	-	8
Deduct: Deposits in transit - End of year	-	(74)	-
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<u>\$ 1,915</u>	<u>\$ 1,677</u>	<u>\$ 655</u>

Note: The Deposits reconciliation section of this schedule is a reconciliation of the Center's General Revenue Fund receipts to the Comptroller's General Revenue Fund deposits only. The Comptroller's records do not provide a detail breakdown of deposits into the Department of Corrections Reimbursement Fund #523 by Center.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (20% or more) 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>
Student, member and inmate compensation	\$280,308	\$232,262	\$48,046	21%
State contributions to State Employees' Retirement System	\$3,726,232	\$2,430,305	\$1,295,927	53%
Equipment	\$1,083	\$200	\$883	442%
Telecommunications	\$87,494	\$115,595	\$(28,101)	(24)%
Operation Auto Equipment	\$87,900	\$62,500	\$25,400	41%

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

Student, member and inmate compensation

Inmate compensation increased 21% in FY 08. In FY07, inmate compensation was down as the Center was on lockdown status on two separate occasions and inmates were not allowed to work during this time.

State contributions to State Employees' Retirement System

Retirement increased by 53% due to the contribution rate increasing from 11.525% in FY07 to 16.561% in FY08.

Equipment

The appropriation for equipment purchases has been limited to replacement of essential items affecting safety and security operational issues since FY07. More essential equipment was needed in FY08 than in FY07.

Telecommunications

The decrease in telecommunications expenditures was the result of a decrease in appropriations for FY08.

Operation of Auto Equipment

The Operation of Auto Equipment increased due to a significant increase in fuel cost throughout the fiscal year coupled with the increased vehicle maintenance cost due to an aging vehicle fleet.

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Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$0	\$246,262	\$(246,262)	(100)%
State contributions to State Employees' Retirement System	\$2,430,305	\$1,511,910	\$918,395	61%
Travel	\$20,547	\$12,782	\$7,765	61%
Printing	\$28,997	\$19,002	\$9,995	53%
Equipment	\$200	\$39,716	\$(39,516)	(99)%
Telecommunications	\$115,595	\$86,467	\$29,218	34%

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

Employee retirement contributions paid by employer

As a result of a union contract settlement, the union employees were no longer eligible to contribute to their retirement accounts in FY07.

State contributions to State Employees' Retirement System

Retirement increased by 53% due to the contribution rate increasing from 7.792% in FY07 to 11.525% in FY08.

Travel

In FY07, the Assistant Warden of Operations was assigned additional duties as the Southern Region Security Coordinator requiring frequent travel and overnight lodging throughout the State resulting in increased travel expenditures.

Printing

The increase in printing was due to increased expenditures for copy paper, master medical record jackets, and index sets.

Equipment

Due to budget restraints, funds were not appropriated to the center for equipment purchases.

Telecommunications

In FY06, several payments to Central Management Services (CMS) for telecommunications expenditures were suspended and these payments were made in FY07.



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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
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Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008, did not disclose any appropriation line items with significant (20% or more) lapse period expenditures.

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Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed three appropriation line items with significant (20% or more) 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>
Student, member and inmate compensation	\$232,262	\$50,802	22%
Telecommunications services	\$115,596	\$32,619	28%
Operation Auto Equipment	\$62,500	\$12,626	20%

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

Student, member and inmate compensation (SMIC)

The lapse period expenditures represent SMIC payments for the months of May and June that were not be paid until July.

Telecommunications services

The lapse period expenditures represent April, May, and June telecommunications services expenditures which could not be paid pending approval of a 2% appropriation transfer.

Operation Auto Equipment

The lapse period expenditures represent May and June automotive equipment expenditures which could not be paid pending approval of a 2% appropriation transfer.

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SCHEDULE OF CHANGES IN INVENTORIES  
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 191,917	\$ 2,681,421	\$ 2,596,039	\$ 277,299
Mechanical Stores	7,420	143,123	144,337	6,206
Resident/Inmate Clothing	44,867	137,330	132,257	49,940
Officers' Clothing	4,807	34,408	35,610	3,605
Office Supplies	19,726	71,230	63,751	27,205
Surplus Inventory	-	-	-	-
	<u>\$ 268,737</u>	<u>\$ 3,067,512</u>	<u>\$ 2,971,994</u>	<u>\$ 364,255</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	<u>\$ 46,635</u>	<u>\$ 1,035,010</u>	<u>\$ 1,035,891</u>	<u>\$ 45,754</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 270,349	\$ 2,289,332	\$ 2,367,764	\$ 191,917
Mechanical Stores	8,164	148,099	148,843	7,420
Resident Clothing	56,716	112,875	124,724	44,867
Officers' Clothing	4,233	21,961	21,387	4,807
Office Supplies	20,066	67,869	68,209	19,726
Surplus Inventory	-	-	-	-
	<u>\$ 359,528</u>	<u>2,640,136</u>	<u>2,730,927</u>	<u>\$ 268,737</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	<u>\$ 40,127</u>	<u>\$ 916,988</u>	<u>\$ 910,480</u>	<u>\$ 46,635</u>

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

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CENTER FUNCTIONS AND PLANNING PROGRAM

Background

Lawrence Correctional Center is a Level I facility located approximately 12 miles west of Lawrenceville and 10 miles east of Olney on Route 50 at the Lawrence/Richland County line. The Center encompasses 56 acres of land and was built to accommodate approximately 2,200 adult male inmates. The general population is housed within eight T-shaped units, while a separate unit provides space for a maximum of 244 inmates requiring segregation. The facility opened as a Level II facility in April 2001 with an estimated staff of 471 employees of which 345 were security staff. The Center accepted its first inmates in November 2001. The current Warden of the Center is Lee Ryker.

Mission Statement, Philosophy and Goals

It is the mission of Lawrence Correctional Center to protect the public from criminal offenders through the system of incarceration and supervision which securely segregates offenders from society, assures offenders of their constitutional rights and maintains programs to enhance the success of offenders' reentry into society. The purpose of the Center involves two basic factors in both institutional and public safety. This is a combination of basic personnel, hardware and facilities to retain and control inmates within a correctional environment. The second relevant factor is the humane treatment and self-improvement opportunities available to those committed to the Center. It is felt these secondary factors are basic to control within the institution and to reintegrating the offender into the community better able to cope in the social, vocational, and academic spheres.

Agency Functions and Planning Program

The administration of the Lawrence Correctional Center annually develops a Statement of Function and Planning. This document provides a description of the functions of all areas with the Center along with both the short-term and long-term objectives for each area. This is done to meet the overall goals of the Center and to improve the programs and operations as well as improve the safety and institutional environment for the staff and inmates. These objectives are continuously monitored to ensure timely implementation as part of periodic meetings when senior administrative personnel meet to keep abreast of current operating, financial and security matters. Two to three times each year, the Center performs a formal analysis of variances between actual and budgeted expenditures and reports those findings to the Department of Corrections.

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AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of employees, by function, for the past three years.

	Fiscal Year Ending June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	6	6	6
Business office and stores	19	20	20
Clinical services	12	13	12
Work Camp	0	0	0
Recreation	1	1	1
Maintenance	14	14	14
Utilities	0	0	0
Laundry	1	1	1
Correctional Officers	294	303	316
Dietary	18	17	16
Medical/Psychiatric	2	2	2
Religion	1	1	1
Secretary/Records/Clerical	18	18	22
Total	<u>386</u>	<u>396</u>	<u>411</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	303	316
New Correctional Officers hired	0	0
Correctional Officers transferred-in	0	1
Correctional Officers transferred-out	4	6
Correctional Officers separated from Department	5	8
Correctional Officers, end of the year	<u>294</u>	<u>303</u>

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

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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>34,334</u>	<u>19,144</u>	<u>1,405</u>
Value of overtime hours worked during fiscal year	<u>\$1,375,628</u>	<u>\$718,248</u>	<u>\$283,150</u>
Compensatory hours earned during fiscal year	<u>22,379</u>	<u>21,295</u>	<u>23,141</u>
Value of compensatory hours earned during fiscal year	<u>\$611,228</u>	<u>\$540,781</u>	<u>\$387,777</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>56,713</u>	<u>40,439</u>	<u>24,546</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,986,856</u>	<u>\$1,259,029</u>	<u>\$670,928</u>

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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. Effective January 1, 2008 the inmate commissaries at all Centers discontinued selling tobacco products.

The financial transactions of the Inmate Commissary are recorded in the Residents' Commissary Fund. A summary of the financial activity of the Residents' Commissary Fund for the years ended June 30, 2008 and 2007 are presented on pages 17 and 18 of this report.

As part of our testing, 25 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted no exceptions.

SHARED RESOURCES (not examined)

Lawrence Correctional Center utilizes Robinson Correctional Center's bus to transfer inmates to Lawrence Correctional Center on a weekly basis. Lawrence Correctional Center also has two employees who work at various Department of Corrections locations.

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CENTER INMATE STATISTICS (not examined)

Comparative costs of inmate 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>2,257</u>	<u>2,257</u>	<u>2,257</u>
Inmate population (as of May 31)	<u>1,964</u>	<u>1,956</u>	<u>1,672</u>
Average number of inmates	<u>1,959</u>	<u>1,927</u>	<u>1,681</u>
Expenditures from appropriations	\$37,982,108	\$34,546,479	\$31,744,367
Less-equipment and capital improvements	<u>1,083</u>	<u>200</u>	<u>39,716</u>
Net expenditures	<u>\$37,981,025</u>	<u>\$34,546,279</u>	<u>\$31,704,651</u>
Net inmate cost per year	<u>\$19,388</u>	<u>\$17,927</u>	<u>\$18,861</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 Department of Corrections quarterly reports to the State legislature.



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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>386</u>	<u>396</u>	<u>411</u>
Average number of correctional officers	<u>294</u>	<u>303</u>	<u>316</u>
Average number of inmates	<u>1,959</u>	<u>1,927</u>	<u>1,681</u>
Ratio of employees to inmates	<u>1 to 5.08</u>	<u>1 to 4.87</u>	<u>1 to 4.09</u>
Ratio of correctional officers to inmates	<u>1 to 6.66</u>	<u>1 to 6.36</u>	<u>1 to 5.32</u>

The following comparison of reported inmate assaults on staff is prepared from Department of Corrections' records for the fiscal years ending June 30:

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	<u>22</u>	<u>15</u>

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>40</u>	<u>40</u>	<u>40</u>

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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		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	716,210	703,233	613,573
Lunch	624,865	632,516	537,727
Dinner	652,000	647,314	541,474
Staff meals	<u>82,404</u>	<u>89,932</u>	<u>91,184</u>
Total Meals Served	<u>2,075,479</u>	<u>2,072,995</u>	<u>1,783,958</u>
Food Cost	<u>\$2,233,894</u>	<u>\$1,974,458</u>	<u>\$1,732,958</u>
Cost Per Meal	<u>\$1.08</u>	<u>\$0.95</u>	<u>\$0.97</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:			
Wexford Health Sources, Inc	\$5,233,481	\$4,942,199	\$2,025,884
Health Professionals, LTD	<u>-</u>	<u>-</u>	<u>2,083,294</u>
	<u>\$5,233,481</u>	<u>\$4,942,199</u>	<u>\$4,109,178</u>
Clergy Services:			
Lubavitch Chabad of Illinois	<u>\$0</u>	<u>\$0</u>	<u>\$272</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

In 2007 the Illinois Department of Corrections began implementation of a number of new programs to strengthen and enhance successful reentry of offenders back into society. The Lawrence Correctional Center Reentry initiative was one of the first Reentry programs in the State of Illinois. The goal of the Reentry program is to reduce recidivism through programming focusing on offenders at the onset of their sentence to begin preparing them for their release into the community by assisting them in setting personal goals and striving to accomplish those goals both inside the facility and also outside with family and community.

The Lawrence Correctional Center Reentry program began four totally new programs: TRAC I, Job Preparation, Lifestyle Redirection and Reentry Summits. These new programs, along with the other programs already in existence at this facility, fit together to work toward one consistent goal, lowering recidivism. The success of the program will not be determined for years due to the long range of the goal. However, early results show tremendous progress.

**TRAC I-** Acronym for Trained, Reformed, and Capable. This program began at Lawrence Correctional Center in May, 2008. Since that time, 1100 inmates have gone through the program. All inmates must go through this program immediately following orientation. The TRAC I program is 5 days in length and covers problem identification, rational thinking, personal transitions, education and employability, and wellness and goal setting.

**Job Preparation-** This program began in November, 2007 at this facility. It is a 24 day course covering all aspects of the job market with the goal of preparing the offender in finding, landing and maintaining a job. Only inmates with 6 months or less to complete their incarceration are eligible to participate in this course. Since its startup, over 265 students have completed this program. To this date this program is running a 4% recidivism rate.

**Lifestyle Redirection-** This program began 135 students have completed the program and only 2 have returned to prison after release. This course is a very intense 13 week program. Topics covered in this program are self-esteem, boundaries, men's roles, victims, anger symptoms, dealing with anger, violence triggers, trauma, domestic violence, healthy relationships, and wellness.

**Reentry Summits-** In December 2007 and May 2008 a total of 275 inmates participated in Reentry Summits hosted at Lawrence Correctional Center. These summits were two day events in which ex-offenders, employers, motivational speakers and others participate interactively with the offenders to assist them in their transition to society. Only offenders with less than 9 months remaining on their sentence are permitted to participate. Some of those participating businesses and/or organizations are Secretary of States Office, Illinois Department of Employment Securities, The Promise Center, The Safer Foundation, Illinois Lifeskills Centers, Eastern Illinois University, Roosevelt University, Oliver's Kitchen, Wayside Ministries, Labor Unions, Community Support, Office of the Appellate Court and IDOC Parole.