

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

WESTERN ILLINOIS CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

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

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	4
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	5
Schedule of Findings	
Current Findings	8
Prior Findings Not Repeated	9
Supplementary Information for State Compliance Purposes	
Summary	10
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	11
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	13
Description of Locally Held Funds	14
Schedule of Locally Held Funds	16
Schedule of Changes in State Property	19
Comparative Schedule of Cash Receipts and Deposits (not examined)	20
Analysis of Significant Variations in Expenditures	21
Analysis of Significant Lapse Period Spending	24
Schedule of Changes in Inventories	26
Analysis of Operations	
Center Functions and Planning Program	27
Average Number of Employees	28
Employee Overtime (not examined)	28
Inmate Commissary Operation	29
Annual Cost Statistics	
Costs Per Year Per Inmate (not examined)	30
Ratio of Employees to Inmates (not examined)	31
Cell Square Feet Per Inmate (not examined)	31
Food Services (not examined)	32
Medical and Clergy Service Contracts (not examined)	32
Service Efforts and Accomplishments (not examined)	33

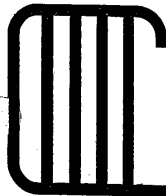
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

Warden (Current)	Mr. Roger Zimmerman
Acting Warden (12/16/05 – 2/10/06)	Mr. Roger Zimmerman
Warden (10/16/04 to 12/15/05)	Mr. Terry Polk
Warden (7/1/04 to 10/15/04)	Mr. Kevin Winters
Assistant Warden - Programs (Current)	Mr. Larry Phillips
Assistant Warden - Programs (3/17/05 – 8/1/05)	Vacant
Assistant Warden - Programs (7/1/04 – 3/16/05)	Ms. Sandy Funk
Assistant Warden - Operations (Current)	Mr. J. R. Walls
Assistant Warden - Operations (7/1/04 – 12/15/05)	Mr. Roger Zimmerman
Business Office Administrator	Ms. Pamela Schlueter

The Center is located at:

Route 99 South
Mt. Sterling, IL 62353



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker Jr.
Director

Western Illinois Correctional Center / R. R. 4, Box 196 / Mt. Sterling, IL 62353 / Telephone: (217) 773-4441 / TDD: (800) 526-0844

Martin & Shadid, CPAs, P.C.
456 Fulton, Ste 126
Peoria, IL 61602

October 4, 2006


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 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, 2006. Based on this evaluation, we assert that during the year(s) ended June 30, 2005 and June 30, 2006, the Center has materially complied with the assertions below.

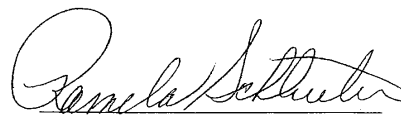
- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations,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

Yours very truly,

Western Illinois Correctional Center



Roger Zimmerman, Warden



Pam Schlueter, Business Administrator

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

COMPLIANCE REPORT

SUMMARY

The limited scope compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SUMMARY OF FINDINGS

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

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

SCHEDULE OF FINDINGS

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1.	9	Inadequate Segregation of Duties

EXIT CONFERENCE

Center management waived having an exit conference per an e-mail dated January 24, 2007.

MARTIN & SHADID
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Corporation
Making the Complex Simple®
www.martinandshadid.com

2207A BROADWAY
PEKIN, ILLINOIS 61554
TELEPHONE
(309) 353-5252
(309) 353-2021 FAX

3810 N. PROSPECT RD.
PEORIA, ILLINOIS 61614
TELEPHONE
(309) 682-5144
(309) 682-6140 FAX

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

- A. The State of Illinois Department of Corrections – Western Illinois 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 – Western Illinois 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 – Western Illinois Correctional Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Department of Corrections – Western Illinois 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 – Western Illinois Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections – Western Illinois Correctional Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the

Audit Guide:

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

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the Department's General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections – General Office compliance report. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide* as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Department of Corrections – Western Illinois Correctional Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Corrections – Western Illinois Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections – Western Illinois Correctional Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Internal Control

The management of the State of Illinois Department of Corrections – Western Illinois Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections – Western Illinois Correctional Center's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses.

There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the FY06 Residents' Benefit Fund amounts included in the Schedule of Locally Held Funds, Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

Martin F. Shadiq, CPAs, P.C.

October 4, 2006

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

Current Findings

There were no current findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2006.

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

Prior Findings Not Repeated

06-1. Finding: Inadequate Segregation of Duties

The Center did not maintain an adequate segregation of duties over payroll. The person responsible for entering payroll data into the system also reviewed and approved the accuracy of the payroll vouchers. (Finding Code No. 04-1)

Status: Implemented.

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

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

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds
- 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
- Annual Cost Statistics
 - Costs Per Year Per Inmate (not examined)
 - Ratio of Employees to Inmates (not examined)
 - Cell Square Feet Per Inmate (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
 - Service Efforts and Accomplishments (not examined)

The accountants' report on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the FY06 Residents' Benefit Fund amounts included in the Schedule of Locally Held Funds, Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACT 94-0015					
GENERAL REVENUE FUND - 001					
Personal services	\$ 19,956,200	\$ 18,904,960	\$ 1,025,504	\$ 19,930,464	\$ 25,736
Employee retirement contributions paid by employer	255,400	255,234	-	255,234	166
Student, member and inmate compensation	299,100	274,045	25,021	299,066	34
State contributions to State Employees' Retirement System	1,553,100	1,473,116	79,909	1,553,025	75
State contributions to Social Security	1,474,900	1,398,489	76,349	1,474,838	62
Contractual services	5,319,700	4,902,676	317,390	5,220,066	99,634
Travel	11,900	7,088	4,721	11,809	91
Travel and allowances for committed, paroled and discharged prisoners	40,400	39,747	641	40,388	12
Commodities	1,987,000	1,949,299	37,477	1,986,776	224
Printing	23,400	21,519	1,860	23,379	21
Equipment	1,300	1,255	-	1,255	45
Telecommunications services	32,200	32,147	-	32,147	53
Operation of automotive equipment	102,100	100,934	1,085	102,019	81
Total - Fiscal Year 2006	\$ 31,056,700	\$ 29,360,509	\$ 1,569,957	\$ 30,930,466	\$ 126,234

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2005	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2005	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
PUBLIC ACT 93-0842 & 93-0681					
GENERAL REVENUE FUND - 001					
Personal services	\$ 20,008,000	\$ 18,948,435	\$ 1,045,014	\$ 19,993,449	\$ 14,551
Employee retirement contributions paid by employer	40,034	40,033	-	40,033	1
Student, member and inmate compensation	316,500	288,412	24,160	312,572	3,928
State contributions to State Employees' Retirement System	3,109,500	2,940,505	164,004	3,104,509	4,991
State contributions to Social Security	1,430,000	1,349,161	75,862	1,425,023	4,977
Contractual services	5,042,700	3,783,774	1,192,412	4,976,186	66,514
Travel	7,400	6,045	310	6,355	1,045
Travel and allowances for committed, paroled and discharged prisoners	43,000	40,369	691	41,060	1,940
Commodities	2,211,600	2,026,594	138,006	2,164,600	47,000
Printing	33,400	18,264	3,311	21,575	11,825
Equipment	48,700	-	45,455	45,455	3,245
Telecommunications services	53,500	48,046	5,440	53,486	14
Operation of automotive equipment	98,900	78,411	8,922	87,333	11,567
Total - Fiscal Year 2005	\$ 32,443,234	\$ 29,568,049	\$ 2,703,587	\$ 32,271,636	\$ 171,598

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
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEAR		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842 & 93-0681	P.A. 93-0091
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 31,056,700	\$ 32,443,234	\$ 32,653,900
EXPENDITURES			
Personal services	\$ 19,930,464	\$ 19,993,449	\$ 19,178,122
Employee retirement contributions paid by employer	255,234	40,033	994,629
Student, member and inmate compensation	299,066	312,572	346,755
State contributions to State Employees' Retirement System	1,553,025	3,104,509	1,702,042
State contributions to Social Security	1,474,838	1,425,023	1,415,905
Contractual services	5,220,066	4,976,186	5,019,959
Travel	11,809	6,355	9,742
Travel and allowances for committed, paroled and discharged prisoners	40,388	41,060	55,211
Commodities	1,986,776	2,164,600	2,516,968
Printing	23,379	21,575	18,836
Equipment	1,255	45,455	125,712
Telecommunications services	32,147	53,486	52,794
Operation of automotive equipment	102,019	87,333	108,232
Total Expenditures	<u>30,930,466</u>	<u>32,271,636</u>	<u>31,544,907</u>
LAPSED BALANCES	<u>\$ 126,234</u>	<u>\$ 171,598</u>	<u>\$ 1,108,993</u>

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

The locally held funds of the Center are grouped into two fund categories, Governmental and Fiduciary funds. These are non-appropriated funds with the exception of the Travel and Allowance Revolving Fund, which is an appropriated fund. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide travel and allowances for discharged residents/inmates. The Travel and Allowance Revolving Fund is replenished from the Center's General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most Centers maintain four special revenue funds.

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

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

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

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund which is a depository for the residents' money.

The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund (not examined)
REVENUES				
Income from Sales	\$ 97,377	\$ 1,428,631	\$ 5,353	\$ -
Interest / Investment Income	14	1,411	18	5,175
Miscellaneous				
Entry Fees	-	-	-	-
Postage	-	-	-	-
Other	-	-	1,198	5,733
Donations	-	-	-	-
Total Revenues	<u>97,391</u>	<u>1,430,042</u>	<u>6,569</u>	<u>10,908</u>
EXPENDITURES				
Purchases	88,759	1,160,297	2,490	-
General and Administrative	1,045	2,897	2,886	26,251
Contractual	-	-	3,031	37,927
Equipment	-	1,716	-	2,727
Postage	-	-	-	-
Cable Television	-	-	-	-
Donations	-	-	2,859	-
Other	-	-	-	-
Total Expenditures	<u>89,804</u>	<u>1,164,910</u>	<u>11,266</u>	<u>66,905</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>7,587</u>	<u>265,132</u>	<u>(4,697)</u>	<u>(55,997)</u>
OTHER FINANCING SOURCES				
Transfers In	-	-	3,035	106,749
Transfers (Out)	<u>(7,587)</u>	<u>(265,132)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>(7,587)</u>	<u>(265,132)</u>	<u>3,035</u>	<u>106,749</u>
Net Change in Fund Balance	-	-	(1,662)	50,752
Fund Balance July 1, 2005	10,847	143,078	4,001	132,543
Fund Balance June 30, 2006	<u>\$ 10,847</u>	<u>\$ 143,078</u>	<u>\$ 2,339</u>	<u>\$ 183,295</u>

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>				
Income from Sales	\$ 92,263	\$ 1,302,112	\$ 10,752	\$ 47,929
Interest / Investment Income	13	693	23	642
Miscellaneous				
Entry Fees	-	-	-	-
Postage	-	-	-	-
Other	-	-	1,393	5,731
Donations	-	-	-	-
Total Revenues	<u>92,276</u>	<u>1,302,805</u>	<u>12,168</u>	<u>54,302</u>
<u>EXPENDITURES</u>				
Purchases	90,135	1,041,493	9,792	46,169
General and Administrative	1,564	5,004	1,250	45,653
Contractual	-	-	490	39,324
Equipment	-	-	319	13,692
Postage	-	-	-	-
Cable Television	-	-	-	-
Donations	-	-	9,718	5,520
Other	-	-	-	-
Total Expenditures	<u>91,699</u>	<u>1,046,497</u>	<u>21,569</u>	<u>150,358</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>577</u>	<u>256,308</u>	<u>(9,401)</u>	<u>(96,056)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In	-	-	231	103,217
Transfers (Out)	<u>(577)</u>	<u>(256,308)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>(577)</u>	<u>(256,308)</u>	<u>231</u>	<u>103,217</u>
Net Change in Fund Balance	-	-	(9,170)	7,161
Fund Balance July 1, 2004	10,847	143,078	13,171	125,382
Fund Balance June 30, 2005	<u>\$ 10,847</u>	<u>\$ 143,078</u>	<u>\$ 4,001</u>	<u>\$ 132,543</u>

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

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

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 9,856	\$ 125,507	\$ 3,000	\$ 79,958
Receipts				
Investment Income	-	694	-	696
Inmate Account Receipts	-	1,802,883	-	1,839,460
Appropriations from General Revenue Fund	41,060	-	40,388	-
TOTAL RECEIPTS	<u>41,060</u>	<u>1,803,577</u>	<u>40,388</u>	<u>1,840,156</u>
Disbursements				
Inmate Account Disbursements	-	1,848,432	-	1,815,185
Disbursements for released inmates	47,916	-	40,388	-
TOTAL DISBURSEMENTS	<u>47,916</u>	<u>1,848,432</u>	<u>40,388</u>	<u>1,815,185</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(694)	-	(696)
TOTAL TRANSFERS	<u>-</u>	<u>(694)</u>	<u>-</u>	<u>(696)</u>
Balance - June 30	<u>\$ 3,000</u>	<u>\$ 79,958</u>	<u>\$ 3,000</u>	<u>\$ 104,233</u>

Note: Schedule is presented on the cash basis of accounting

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

	2006					2005				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 5,594,994	\$ 43,219,702	\$ 3,796,108	\$ 316,307	\$ 52,927,111	\$ 5,911,301	\$ 43,235,802	\$ 3,883,703	-	\$ 53,030,806
Additions:										
Purchases	-	-	2,457	-	2,457	-	-	84,427	-	84,427
Transfers-in:										
Intra-agency	-	-	118,876	-	118,876	-	-	4,960	-	4,960
Inter-agency	-	-	11,174	-	11,174	-	-	31,735	-	31,735
Capital Development Board	-	-	-	-	-	-	37,600	-	-	37,600
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	319	-	319
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	9,634	-	9,634	-	-	4,058	-	4,058
Donations	-	-	-	-	-	-	-	1,117	-	1,117
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	39,094	-	39,094	-	-	-	-	-
Total Additions	-	-	181,235	-	181,235	-	37,600	126,616	316,307	480,523
Deductions:										
Transfers-out:										
Intra-agency	-	38,860	136,621	-	175,481	-	53,700	-	-	53,700
Inter-agency	-	-	40,348	-	40,348	-	-	22,683	-	22,683
Scrap property	-	-	-	-	-	-	-	60,974	-	60,974
Surplus property	-	-	-	-	-	-	-	130,554	-	130,554
Condemned and lost property	-	-	234	-	234	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	38,860	177,203	-	216,063	316,307	53,700	214,211	-	584,218
Balance, ending	\$ 5,594,994	\$ 43,180,842	\$ 3,800,140	\$ 316,307	\$ 52,892,283	\$ 5,594,994	\$ 43,219,702	\$ 3,796,108	\$ 316,307	\$ 52,927,111

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
WESTERN ILLINOIS CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For The Years Ended June 30,

	FISCAL YEAR		
	2006	2005	2004
RECEIPTS			
Jury Duty	\$ 352	\$ 72	\$ 228
Inmate Restitution	15,880	34,282	22,453
Dormant Inmate Accounts	-	688	10,684
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	580	122	3,124
TOTAL RECEIPTS	\$ 16,812	\$ 35,164	\$ 36,489
REMITTANCES			
General Revenue Fund - 001	\$ 932	\$ 882	\$ 3,353
Department of Corrections Reimbursement Fund - 523	15,880	34,282	33,136
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 16,812	\$ 35,164	\$ 36,489
DEPOSITS			
Receipts recorded by Center	\$ 932	\$ 882	\$ 3,353
Add: Deposits in transit - Beginning of year	67	32	5
Deduct: Deposits in transit - End of year	(171)	(67)	(32)
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 828	\$ 847	\$ 3,326

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

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

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions paid by Employer	\$255,234	\$40,033	\$215,201	538%
State Contributions to State Employees' Retirement System	\$1,553,025	\$3,104,509	\$(1,551,484)	(50)%
Travel	\$11,809	\$6,355	\$5,454	86%
Equipment	\$1,255	\$45,455	\$(44,200)	(97)%
Telecommunications services	\$32,147	\$53,486	\$(21,339)	(40)%

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

Employee Retirement Contributions paid by Employer

The increase in expenditures for the Employee Retirement Contributions paid by Employer resulted from all but one pay period in fiscal year 2005 being expended from the Personal Services appropriation 1120. In fiscal year 2006, the state paid its share of the employee contribution until December 31, 2005 from Employee Retirement Contributions Paid by Employer, and then ceased all payments.

State Contributions to State Employees' Retirement System

The decrease in State Contributions to State Employees' Retirement System expenditures was the result of the decreasing employer contribution rate from 16.107% in 2005 to 7.792% in 2006.

Travel

The increase in travel expenditures was the result of a change in policy in 2006 which stated that officers would be paid a per diem if they were on the road with inmates.

Equipment

The decrease in equipment expenditures was the result of the Center paying \$45,000 for the Efficiency Initiative Revolving Fund in 2005 and similar payments were not applicable in 2006.

Telecommunications services

The decrease in telecommunications services expenditures was the result of March, April, May, and June 2006 invoices not being paid until fiscal year 2007 at the direction of the Central Office in Springfield.

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

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions paid by Employer	\$40,033	\$994,629	\$(954,596)	(96)%
State Contributions to State Employees' Retirement System	\$3,104,509	\$1,702,042	\$1,402,467	82%
Travel	\$6,355	\$9,742	\$(3,387)	(35)%
Travel and allowance for committed, paroled and discharged prisoners	\$41,060	\$55,211	\$(14,151)	(26)%
Equipment	\$45,455	\$125,712	\$(80,257)	(64)%

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

Employee Retirement Contributions paid by Employer

The decrease in Employee Retirement Contributions paid by Employer was the result of a full year expended from this line item in fiscal year 2004. However, all but one pay period in fiscal year 2005 was instead expended from the Personal Services line item.

State Contributions to State Employees' Retirement System

The increase in expenditures for the State Contributions to State Employees' Retirement System was the result of the employer contribution rate increasing from 13.439% in 2004 to 16.107% in 2005. Also, beginning January 1, 2005, the employees made half the employee contribution to the retirement system in an amount of 2% for covered employees and 2.75% for covered employees in the alternative formula. In addition, the non-merit compensation increased as required. Finally, the increase was due to the State suspending payments into the State Employees' Retirement System in FY04 as a result of Public Act 93-0665, which became effective in March 2004. The Act suspended contribution payments from the effective date of the Act through the payment of the final payroll from FY04 appropriations. Contributions resumed in FY05.

Travel

The decrease in travel expenditures was the result of changes in training schedules. In 2004, officers were sent to overnight training, while in 2005 only necessary travel was approved, such as inmate movement.

Travel and allowance for committed, paroled and discharged prisoners

The decrease in travel and allowance expenditures was the result of bus ticket prices falling from \$38 to \$23.

Equipment

The decrease in equipment expenditures was the result of the purchase of a dishwashing tray machine for dietary purposes in 2004 for \$63,579. No similar expenditure was required in fiscal year 2005.

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

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

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$11,809	\$4,721	40%

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

Travel

The lapse period expenditures represented the travel (lunch) reimbursement signed during the middle of the year, but funding was not given to the agency to cover this until after June 30.

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

Our testing of lapse period expenditures for fiscal year ended June 30, 2005 disclosed two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Contractual Services	\$4,976,186	\$1,192,412	24%
Equipment	\$45,455	\$45,455	100%

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

Contractual Services

The lapse period expenditures represented four months of medical payments made during lapse period due to reconciliation of staff, hours worked, hospital charges, risk share, guard meals, hospital reimbursements for AIDS services, and other contract reconciliation requirements.

Equipment

The lapse period expenditures represented \$45,000 paid to Central Management Services for an Efficiency Initiative payment approved by the Department of Corrections for payment in lapse period.

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

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 172,688	\$ 1,843,202	\$ 1,794,933	\$ 220,957
Mechanical Stores	16,574	123,833	125,159	15,248
Resident Clothing	75,516	195,273	182,118	88,671
Officers' Clothing	3,251	17,610	18,634	2,227
Office Supplies	6,118	50,168	50,302	5,984
Postage	4,499	24,725	24,786	4,438
Surplus Inventory	2,599	-	1,833	766
	<u>\$ 281,245</u>	<u>\$ 2,254,811</u>	<u>\$ 2,197,765</u>	<u>\$ 338,291</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 3,185	\$ 94,994	\$ 94,186	\$ 3,993
Residents' Commissary Fund	76,810	1,085,191	1,117,434	44,567
	<u>\$ 79,995</u>	<u>\$ 1,180,185</u>	<u>\$ 1,211,620</u>	<u>\$ 48,560</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 160,262	\$ 1,932,430	\$ 1,920,004	\$ 172,688
Mechanical Stores	16,446	137,271	137,143	16,574
Resident Clothing	56,504	252,516	233,504	75,516
Officers' Clothing	4,048	9,714	10,511	3,251
Office Supplies	6,677	49,371	49,930	6,118
Postage	2,880	25,903	24,284	4,499
Surplus Inventory	2,806	-	207	2,599
	<u>\$ 249,623</u>	<u>\$ 2,407,205</u>	<u>\$ 2,375,583</u>	<u>\$ 281,245</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 5,782	\$ 105,640	\$ 108,237	\$ 3,185
Residents' Commissary Fund	69,573	1,077,012	1,069,775	76,810
	<u>\$ 75,355</u>	<u>\$ 1,182,652</u>	<u>\$ 1,178,012</u>	<u>\$ 79,995</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

The Western Illinois Correctional Center (Center) is a Level II Secure Medium correctional facility located in Brown County, in west central Illinois, established to alleviate the overcrowded conditions of the Department of Corrections' facilities. Although originally designed for a capacity of 728 inmates, the Center has been expanded to a design capacity of 1,102 inmates. The facility currently houses an average daily population of 2,007 inmates by the addition of a housing unit. The facility has increased population by excessive double-celling.

The purpose of the Center is to maintain custody and control of incarcerated adult male felons under a level of security, which will provide a safe and secure environment for inmates, staff, visitors and the community. Consistent with this purpose is the offering of a variety of programs in which inmates may choose to participate, including counseling programs, recreational activities, religious meetings and educational opportunities. These programs are designed to return appropriate offenders to the community with skills to be useful and productive citizens.

Clayton Work Camp, a Level VII Low Minimum Security facility, is a satellite of the Center located eleven miles from the main facility. The Work Camp is designed for 150 inmates. The goals of the Work Camp are to provide a service to the community in the local areas.

Planning for the Department of Corrections is completed at the Departmental level under the supervision and direction of the Director of the Department. The Department has a manager of Planning and Research directly responsible for the Centers' planning programs. However, each facility is encouraged to participate by establishing facility-level goals within the strategic plan.

Western Illinois Correctional Center has developed a formal management system to address the Department of Corrections and various other standards. The Center has not established formal, written long-term and short-term goals because this is done at the department level. However, the Center submits requests for necessary repairs and maintenance and keeps track of other management issues with weekly activities reports. Additionally, the administrative staff and the department heads meet on a monthly basis to aid in this function.

Auditors' Assessment of Center's Planning Program

It appears the Department of Corrections has assumed the planning function of the correctional centers, except for the requesting of repairs and maintenance which is the Center's responsibility. However, the Center appears to have complied with this planning structure and has fulfilled their planning responsibilities.

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

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	10	10	8
Business office and stores	17	15	14
Clinical services	18	19	22
Work Camp	49	49	52
Recreation	4	4	5
Maintenance	12	13	12
Utilities	0	0	1
Laundry	1	1	1
Correctional Officers	239	247	265
Dietary	15	15	12
Medical/Psychiatric	1	1	2
Religion	1	0	1
Records	7	8	0
Secretary/Clerical Misc.	<u>3</u>	<u>5</u>	<u>0</u>
Total	<u>377</u>	<u>387</u>	<u>395</u>

EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a day exceed the employees standard work hours. Correctional Officers receive a ¼-hour of overtime for each day they stand for roll call. The roll call overtime is paid at straight time for all but Correctional Lieutenants who receive 1 ½ times normal pay.

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An employees' supervisor must approve any overtime. In most cases, except for roll call, employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. Employees have the opportunity to be compensated either in pay for the overtime or receive compensatory time off.

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

EMPLOYEE OVERTIME (cont.)

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred during fiscal year 2006 and 2005.

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	3,226	16,729
Value of overtime hours worked during fiscal year	\$122,844	\$265,955
Compensatory hours earned during fiscal year	15,636	17,059
Value of compensatory hours earned during fiscal year	\$408,986	\$417,122
Total paid overtime hours and earned compensatory hours during fiscal year	18,862	33,788
Total value of paid overtime hours and earned compensatory hours during fiscal year	\$531,830	\$683,077

INMATE COMMISSARY OPERATION

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

The financial transactions of the Inmate commissary are recorded in the Residents' Commissary Fund. A summary of the financial activity of the Residents' Commissary Fund for the years ended June 30, 2006 and 2005 are presented on pages 16 and 17 of this report.

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

INMATE COMMISSARY OPERATION (cont.)

As part of our testing, 10 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.

COSTS PER YEAR PER INMATE (not examined)

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>1,102</u>	<u>1,102</u>	<u>1,102</u>
Inmate population (as of May 31)	<u>2,008</u>	<u>1,949</u>	<u>2,066</u>
Average number of inmates	<u>2,007</u>	<u>2,016</u>	<u>2,056</u>
Expenditures from appropriations	\$30,930,466	\$32,271,636	\$31,544,907
Less-equipment and capital improvements	<u>1,255</u>	<u>45,455</u>	<u>125,712</u>
Net expenditures	<u>\$30,929,211</u>	<u>\$32,226,181</u>	<u>\$31,419,195</u>
Net inmate cost per year	<u>\$15,411</u>	<u>\$15,985</u>	<u>\$15,282</u>

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

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

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

RATIO OF EMPLOYEES TO INMATES (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average number of employees	<u>377</u>	<u>387</u>	<u>395</u>
Average number of correctional officers	<u>239</u>	<u>247</u>	<u>265</u>
Average number of inmates	<u>2,007</u>	<u>2,016</u>	<u>2,056</u>
Ratio of employees to inmates	<u>1 to 5.32</u>	<u>1 to 5.21</u>	<u>1 to 5.21</u>
Ratio of correctional officers to inmates	<u>1 to 8.40</u>	<u>1 to 8.16</u>	<u>1 to 7.76</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>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Foot Per Inmate	<u>32</u>	<u>33</u>	<u>31</u>

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

FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Breakfast	473,615	458,088	515,128
Lunch	803,380	814,363	822,473
Dinner	750,245	758,315	768,363
1:00 a.m. meal	<u>17,158</u>	<u>18,250</u>	<u>58,438</u>
Total Meals Served	<u>2,044,398</u>	<u>2,049,016</u>	<u>2,164,402</u>
Food Cost	<u>\$1,752,719</u>	<u>\$1,559,997</u>	<u>\$1,974,833</u>
Cost Per Meal	<u>\$0.86</u>	<u>\$0.76</u>	<u>\$0.91</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical contractual services for fiscal years 2006, 2005 and 2004. The Center had no contracts for clergy services.

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Wexford Health Sources, Inc.	\$1,861,423	\$3,512,394	\$3,441,576
Health Professionals Ltd	<u>1,860,518</u>	<u>-</u>	<u>-</u>
Total	<u>\$3,721,941</u>	<u>\$3,512,394</u>	<u>\$3,441,576</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Western Illinois Correctional Center is a Level II secure-medium facility located on Rt. 99 south of Mt. Sterling 40 miles south of Macomb and 40 miles northwest of Jacksonville. Construction on the facility began on Oct. 18, 1987, with the first offenders arriving on April 22, 1989. There are 21 buildings inside a perimeter fence surrounding 32 acres. The buildings include four residential housing units, an administration, medical and receiving unit building, a dietary, warehouse and maintenance complex, a multi-purpose building with education and recreation areas and a work camp. The prison also operates a Correctional Industries factory processing meat products.

Clayton Work Camp is a low minimum-security facility of the Western Illinois Correctional Center located 11 miles from Mt. Sterling and was added in 1993 housing 150 offenders in a dormitory setting. All areas of the work camp are contained within one structure that includes three offender dorms, dayroom, education classroom, laundry, barber shop, administrative offices, showers, visitation area, gymnasium, dietary and kitchen.

Reducing Recidivism

As a Level II facility, Western Illinois Correctional Center provides offenders with a variety of programs and services to assist them with a successful reintegration into society upon parole and eventual discharge. Such programming is available to offenders through the Education Department, Clinical Services, Religious Programming and the Health Care Unit.

Western Illinois Correctional Center provides offenders the opportunity to build upon their basic education level by obtaining a GED. Offenders may also elect to participate in vocational courses with the goal of obtaining skills necessary to enter the civilian work force. Such programs include automotive technology, business management, computer technology, construction occupations, food service technology and horticulture.

Clinical Services counseling staff assist in inmate issues regarding release dates, services upon release, suitable living arrangements and parole expectations. The Clinical Services Department also assists inmates in getting necessary identification documents for use when paroled. The release process is also discussed in the Pre-Start program and during contacts with the field services counselor. Other programming available to offenders on a voluntary basis include an anger management program and a substance abuse education program.

The Chaplaincy Department at the center offers various religious programs on a daily basis to provide offenders with a sound spiritual foundation. Offenders are given the opportunity to consider morals and values to assist in guidance following their release.

The Health Care Unit prepares offenders for release into the community by way of discharge planning. Offenders in need of health services upon release are assured follow-up care is provided and a supply of medication is sent with the offender as necessary. Additionally,

programming offered by the facility psychologist includes sex offender group, stress management and offenders with HIV support group. The center also uses the AIDS peer education program to share information with offenders returning to society.

Fiscal Responsibility and Budgetary Compliance

During the past fiscal years, the institution consistently evaluated and re-evaluated expenditures to stay within its allotted budget while dealing with staff shortages, temporary assignments to fill vacancies and controlling overtime. The center strived to save money on road trips for writs and furloughs by monitoring the time of day staff leave in order to save overtime and also combining trips and resources. As always, the facility strives to do more with less. Staff has again been asked to only purchase what is absolutely necessary. This includes office supplies to equipment. The center monitors purchases closely to hold down spending in all areas of the facility. The center constantly looks for new cost-saving methods to implement, yet keeps the facility up to high standards in areas such as security, cleanliness and programs.

Community Assistance

Clayton Work Camp sent work crews to assist with community events, such as Gus Macker, Avenue Of Lights, the KC Bar BQ, Briney Levee, Hager Slough Levee cleanup, IYC-Rushville and tornado cleanup. Assisting in community projects or times of need is a way to show support for the agency's communities as well as build good public relations for the department and the state of Illinois.

New Technology and Automated Enhancements

Control systems in the housing units have been replaced with computerized systems. This was a complete rebuilding, including floors, ceilings, cabinets, consoles, air-conditioning, lights, fans, intercoms, door controls and emergency systems, which are now controlled by two personal computers connected to a programmable logic controller. A special feature to the system is date manager, which electronically records every event called for on the touch screen by time, date and operator with logon identification number.

A total rehabilitation of all the housing unit showers has been completed. The old tile showers had been leaking for several years. The project included new stainless steel vent covers and polycarbonate light fixtures. A final security enhancement was the addition of custom stainless steel bar cages with cuff slots in the segregation and receiving showers.