

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

DANVILLE 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  
DANVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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**CENTER OFFICIALS**

Warden (04/26/08 - Present)	Keith Anglin (Acting)
Warden (11/05/07 - 04/25/08)	Joe Loftus
Warden (08/16/07 - 11/04/07)	Vacant
Warden (07/01/06 - 08/15/07)	John Chambers
Assistant Warden of Operations (04/26/08 - 06/30/08)	Vacant
Assistant Warden of Operations (11/01/07 - 04/25/08)	Keith Anglin (Appointed as acting warden)
Assistant Warden of Operations (08/15/07 - 10/31/07)	Vacant
Assistant Warden of Operations (07/01/06 - 08/14/07)	Ricky Williams
Assistant Warden of Programs (11/06/07 - Present)	Mr. Victor Calloway
Assistant Warden of Programs (06/01/07 - 11/05/07)	Vacant
Assistant Warden of Programs (07/01/06 - 05/31/07)	Maurice Arbuckle
Business Office Administrator	Mr. Tim Haslett

The Center is located at:

3820 East Main Street  
Danville, Illinois 61834



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

**Pat Quinn**  
Governor

**Roger E. Walker, Jr.**  
Director

Danville Correctional Center / 3820 East Main Street / Danville, IL 61834 / Telephone: (217) 446-0441 / TDD: (800) 526-0844

DATE: April 10, 2009

Hill, Taylor LLC  
116 South Michigan, 11<sup>th</sup> Floor  
Chicago, IL 60603

Ladies and Gentlemen:

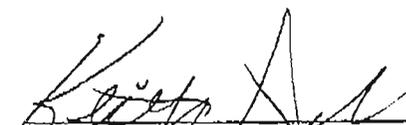
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Danville Correctional Center (the "Agency"). We are responsible for and we have established and maintained an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

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

Yours very truly,

Danville Correctional Center

  
\_\_\_\_\_  
Tim Haslett, Administrator

  
\_\_\_\_\_  
Keith Anglin, Director, Administrative Services

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
DANVILLE CORRECTIONAL CENTER  
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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 non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	2
Repeated findings	0	—
Prior recommendations implemented or not repeated	2	1

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

NONE

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
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LIMITED SCOPE COMPLIANCE EXAMINATION  
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PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	10	FY 2005 Inventory Balance Erroneously Reported to Central Office
B	11	Improper Year End Account Posting

**EXIT CONFERENCE**

Center management waived having an exit conference per a correspondence dated April 10, 2009.

Responses to the recommendations were provided by Tim Haslett per correspondence dated April 10, 2009.



Hill, Taylor LLC  
Certified Public Accountants  
116 South Michigan Avenue, 11th Floor  
Chicago, Illinois 60603  
V 312-332-4964 F 312-332-0181

Member of the  
American Institute  
of Certified Public Accountants

Member of the  
Illinois CPA Society

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

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

In our opinion, the State of Illinois Department of Corrections - Danville 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. However, the results of our procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General.

#### Internal Control

The management of the State of Illinois Department of Corrections – Danville 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 – Danville Correctional Center 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 - Danville 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 - Danville Correctional Center's internal control over compliance.

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

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 and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

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

*Hill, Taylor UC*

April 10, 2009

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

Prior Year Findings Not Repeated

A. Finding (FY 2005 Inventory Balance Erroneously Reported to Central Office)

During the prior year the Center erroneously reported inventory balances for FY 2005 to the Central Office.

Specifically the final priced inventory reported by the Center to the Central Office at June 30, 2005 was \$337,404. The perpetual inventory balance, adjusted after a complete physical inventory (AIMS Report M406), was \$297,921. Thus, a difference of \$39,483 in overstated inventory balances was reported as of June 30, 2005.

During the current period, we noted the Center did not erroneously report inventory balances to the Central Office. (Finding Code No. 06-1)

STATE OF ILLINOIS  
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SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2008

Prior Findings Not Repeated

B. Finding (Improper Year-End Account Posting)

During the prior period the Center did not exercise adequate control over locally held fund cut-off procedures.

Specifically the Center posted three (3) FY 2006 Employee Commissary Fund expenses to FY 2007 totaling \$2,795.

During the current period, we noted the Center exercised adequate control over locally held fund cut-off procedures. (Finding Code No. 06-2)

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
DANVILLE 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 (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Annual Cost Statistics
  - 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 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  
DANVILLE 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
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 18,582,600	\$ 17,537,405	\$ 939,968	\$ 18,477,373	\$ 105,227
Student, member and inmate compensation	318,000	291,880	26,041	317,921	79
State contributions to State Employees' Retirement System	3,077,500	2,905,262	155,708	3,060,970	16,530
State contributions to Social Security	1,369,200	1,299,001	70,197	1,369,198	2
Contractual services	5,351,800	5,228,993	122,807	5,351,800	-
Travel	24,800	21,434	3,354	24,788	12
Travel and allowances for committed, paroled and discharged prisoners	8,400	8,219	131	8,350	50
Commodities	1,989,800	1,819,519	170,215	1,989,734	66
Printing	18,300	18,225	61	18,286	14
Equipment	2,300	2,246	-	2,246	54
Telecommunications services	53,000	42,794	10,206	53,000	-
Operation of automotive equipment	122,000	93,212	28,788	122,000	-
 Total - Fiscal Year 2008	 <u>\$ 30,917,700</u>	 <u>\$ 29,268,190</u>	 <u>\$ 1,527,476</u>	 <u>\$ 30,795,666</u>	 <u>\$ 122,034</u>

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  
DANVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2007

P.A. 94-0798 FISCAL YEAR 20007	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
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 17,829,100	\$ 16,961,297	\$ 867,745	\$ 17,829,042	\$ 58
Student, member and inmate compensation	338,800	311,028	27,765	338,793	7
State contributions to State Employees' Retirement System	2,055,700	1,955,293	100,028	2,055,321	379
State contributions to Social Security	1,322,700	1,257,913	64,692	1,322,605	95
Contractual services	5,413,617	4,900,013	496,093	5,396,106	17,511
Travel	14,800	13,746	998	14,744	56
Travel and allowances for committed, paroled and discharged prisoners	9,100	8,745	335	9,080	20
Commodities	1,785,100	1,673,982	100,755	1,774,737	10,363
Printing	17,900	17,709	177	17,886	14
Telecommunications services	75,500	53,516	21,984	75,500	-
Operation of automotive equipment	128,600	102,879	25,721	128,600	-
Total - Fiscal Year 2007	<u>\$ 28,990,917</u>	<u>\$ 27,256,121</u>	<u>\$ 1,706,293</u>	<u>\$ 28,962,414</u>	<u>\$ 28,503</u>

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  
DANVILLE 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)	\$ 30,917,700	\$ 28,990,917	\$ 28,334,700
EXPENDITURES			
Personal services	18,477,373	17,829,042	17,482,465
Employee retirement contributions paid by employer	-	-	222,091
Student, member and inmate compensation	317,921	338,793	337,059
State contributions to State Employees' Retirement System	3,060,970	2,055,321	1,362,292
State contributions to Social Security	1,369,198	1,322,605	1,296,771
Contractual services	5,351,800	5,396,106	5,601,300
Travel	24,788	14,744	11,777
Travel and allowances for committed, paroled and discharged prisoners	8,350	9,080	6,931
Commodities	1,989,734	1,774,737	1,792,992
Printing	18,286	17,886	14,668
Equipment	2,246	-	42,640
Telecommunications services	53,000	75,500	41,627
Operation of automotive equipment	122,000	128,600	89,881
Total Expenditures	\$ 30,795,666	\$ 28,962,414	\$ 28,302,494
LAPSED BALANCES	\$ 122,034	\$ 28,503	\$ 32,206

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
DANVILLE 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

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide cash for travel and allowances for discharged inmates and to pay out inmate Trust Fund balances under \$50 upon inmates being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Inmate Benefit Fund account and the Trust Fund. The Center's Inmate Benefit Fund account is reimbursed from the General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Center maintains 4 special revenue funds.

The Employees' Commissary Fund and 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 and the employees' commissary sells to employees. Profits derived from commissary 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 inmates 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 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 bank account at the General Office that records their specific transactions.

STATE OF ILLINOIS  
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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 residents while incarcerated at the Center. Receipts and disbursements of the Residents' Trust Fund are recorded in each resident's individual account within the Residents' Trust Fund.

STATE OF ILLINOIS  
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SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2008

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>REVENUES</u>			
Income from Sales	\$ 179,673	\$ 1,751,952	\$ 12,074
Interest/Investment Income	35	431	21
Miscellaneous:			
Other	-	16,266	4,996
Total Revenues	<u>179,708</u>	<u>1,768,649</u>	<u>17,091</u>
<u>EXPENDITURES</u>			
Purchases	170,533	1,448,025	10,102
General and Administrative	-	-	-
Contractual	-	-	3,901
Equipment	543	1,853	-
Donations	-	-	631
Other	598	16,266	12,415
Total Expenditures	<u>171,674</u>	<u>1,466,144</u>	<u>27,049</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,034</u>	<u>302,505</u>	<u>(9,958)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	3,214
Transfers (Out)	(8,034)	(302,505)	-
Total Other Financing Sources	<u>(8,034)</u>	<u>(302,505)</u>	<u>3,214</u>
Net Change in Fund Balance	-	-	(6,744)
Fund Balance July 1, 2007	<u>-</u>	<u>-</u>	<u>31,161</u>
Fund Balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,417</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
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SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the Year ended June 30, 2007

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 181,524	\$ 1,649,787	\$ 16,263
Interest / Investment Income	92	276	44
Miscellaneous:			
Other	-	14	1,463
Donations	-	-	-
Total Revenues	<u>181,616</u>	<u>1,650,077</u>	<u>17,770</u>
<u>EXPENDITURES</u>			
Purchases	168,401	1,354,797	12,935
General and Administrative	-	-	-
Contractual	-	-	8,629
Equipment	1,531	-	50
Donations	-	-	65
Other	408	25	1,680
Total Expenditures	<u>170,340</u>	<u>1,354,822</u>	<u>23,359</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,276</u>	<u>295,255</u>	<u>(5,589)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	4,510
Transfers (Out)	<u>(11,276)</u>	<u>(295,255)</u>	<u>-</u>
Total Other Financing Sources	<u>(11,276)</u>	<u>(295,255)</u>	<u>4,510</u>
Net Change in Fund Balance	-	-	(1,079)
Fund Balance July 1, 2006	<u>-</u>	<u>-</u>	<u>32,240</u>
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,161</u>

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

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
(NOT EXAMINED)  
For the Years Ended June 30, 2008 and 2007

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 1,000	\$ 100,286	\$ 1,000	\$ 109,762
Receipts				
Investment Income	-	840	-	1,053
Inmate Account Receipts	-	1,997,731	-	1,880,614
Appropriations from General Revenue Fund	8,350	-	9,080	-
<b>TOTAL RECEIPTS</b>	<u>8,350</u>	<u>1,998,571</u>	<u>9,080</u>	<u>1,881,667</u>
Disbursements				
Inmate Account Disbursements	-	1,910,621	-	1,791,318
Disbursements for released inmates	8,350	76,070	9,080	98,772
<b>TOTAL DISBURSEMENTS</b>	<u>8,350</u>	<u>1,986,691</u>	<u>9,080</u>	<u>1,890,090</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(840)	-	(1,053)
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>(840)</u>	<u>-</u>	<u>(1,053)</u>
Balance - June 30	<u>\$ 1,000</u>	<u>\$ 111,326</u>	<u>\$ 1,000</u>	<u>\$ 100,286</u>

Note: This schedule is presented on the cash basis of accounting.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN STATE PROPERTY  
(NOT EXAMINED)  
For The Years Ended June 30, 2008 and 2007

	2008					2007				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 375,719	\$ 49,292,145	\$ 3,161,407	\$ 2,839,901	\$55,669,172	\$375,719	\$ 49,259,702	\$3,231,363	\$ 2,839,901	\$55,706,685
Additions:										
Purchases	-	-	4,891	-	4,891	-	-	12,766	-	12,766
Transfers-in	-	-	268,983	-	268,983	-	-	23,894	-	23,894
Capital Development Board	-	-	-	-	-	-	29,394	-	-	29,394
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	*	3,049	-	-	3,049
Total Additions	-	-	273,874	-	273,874	-	32,443	36,660	-	69,103
Deductions:										
Transfers-out	-	-	40,138	-	40,138	-	-	-	-	-
Scrap property	-	-	18,084	-	18,084	-	-	106,616	-	106,616
Surplus property	-	-	43,749	-	43,749	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	101,971	-	101,971	-	-	106,616	-	106,616
Balance, ending	\$ 375,719	\$ 49,292,145	\$ 3,333,310	\$ 2,839,901	\$55,841,075	\$375,719	\$ 49,292,145	\$3,161,407	\$ 2,839,901	\$55,669,172

\* Beds were anchored in the cell and are now considered part of the building.

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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LIMITED SCOPE COMPLIANCE EXAMINATION  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS  
(NOT EXAMINED)  
For The Years Ended June 30, 2008 and 2007

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ 430	\$ 296	\$ 417
Inmate Restitution	-	-	1,764
Dormant Inmate Accounts	-	-	-
Funeral Furlough	-	-	6,782
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	31,885	30,899	21,548
TOTAL RECEIPTS	<u>\$ 32,315</u>	<u>\$ 31,195</u>	<u>\$ 30,511</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 590	\$ 1,938	\$ 1,632
Department of Corrections Reimbursement Fund - 523	31,725	29,257	28,879
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 32,315</u>	<u>\$ 31,195</u>	<u>\$ 30,511</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 590	\$ 1,938	\$ 1,500
Add: Deposits in transit - Beginning of year	-	-	132
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 590</u>	<u>\$ 1,938</u>	<u>\$ 1,632</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>
State contributions to State Employees' Retirement System	\$ 3,060,970	\$ 2,055,321	\$ 1,005,649	49%
Travel	24,788	14,744	10,044	68%
Equipment	2,246	-	2,246	100%
Telecommunications services	53,000	75,550	(22,550)	-30%

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

State contributions to State Employees' Retirement System

The rate of state contributions to State Employees' Retirement System in FY 2008 16.566% increased compared to FY 2007 11.528%.

Travel

The number of inmates housed at area hospitals resulted in an increase in the travel mileage reimbursement.

Equipment

Equipment expenditures were approved for necessary items.

Telecommunications services

Approved spending was reduced and spending was limited to the new approved level. Fiscal year carryover was utilized for unpaid bills.

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

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (**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</u> <u>JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$ -	\$ 222,091	\$ (222,091)	100%
State contributions to State Employees Retirement System	2,055,321	1,362,292	693,029	51%
Travel	14,744	11,777	2,967	25%
Travel and allowance for committed, paroled, and discharged prisoners	9,080	6,931	2,149	31%
Printing	17,886	14,668	3,218	22%
Equipment	-	42,640	(42,640)	100%
Operation of automotive equipment	128,600	89,881	38,719	43%

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

Employee retirement contributions paid by employer

The State no longer pays retirement on behalf of the employees.

State contributions to State Employees' Retirement System

The rate of State contributions to State Employees' Retirement System in FY 2007 11.528% increased compared to FY 2006 7.792%.

Travel

The Director of the IDOC signed a Memorandum of Understanding with AFSCME permitting security staff to be paid meal allowance, instead of sack lunches, when on daily travel status and escorting inmates.

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Fiscal Year 2007 (Continued)

Travel and allowances for committed, paroled and discharged prisoners (Continued)

In FY 2005, due to budgetary restraints, the Department eliminated the balance of locally held funds amounting to \$9,000 in Object Code 1296. The spend down of these monies began in October 2005 and continued through October 2006 when the \$9,000 was exhausted and expenses resumed. The balance of FY 2007 was paid from the General Revenue Fund and spending increased.

Printing

Printing expenses were decreased due to budgetary restraints.

Equipment

Equipment purchases were not approved in FY 2007.

Operation of automotive equipment

Spending levels were increased to address the FY carryover from FY 2006.

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed **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, 2008</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Operation of Automotive Equipment	\$ 122,000	\$ 28,788	24%

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

Operation of Automotive Equipment

The fuel purchase of \$28,788 was paid during the lapse period.

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Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 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, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Operation of Automotive Equipment	\$ 128,600	\$ 25,721	20%
Telecommunication	\$ 75,500	\$ 21,984	29%

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

Operation of Automotive Equipment

The fuel purchase of \$25,721 paid during the lapse period. CMS invoices for several months had not been approved to be paid until the lapse period.

Telecommunications

CMS invoices for several months totaling \$21,984 had not been approved to be paid until the lapse period.

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SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
Repair and maintenance, purchase of parts	\$ 26,356	\$ 10,096	\$ 11,118	\$ 25,334
Printing and paper supplies	4,016	13,600	12,904	4,712
Office and library supplies	2,408	4,587	5,570	1,425
Mechanical supplies	427	900	800	527
Food supplies	140,360	1,055,148	1,128,949	66,559
Clothing	15,801	91,013	91,146	15,668
Household supplies	29,743	216,616	222,369	23,990
Office and library equipment	460	101	346	215
Gasoline, oil and antifreeze	19,101	52,629	48,958	22,772
Household equipment	3,549	22,864	22,908	3,505
Equipment	34	-	-	34
Commodities	473	794	916	351
	<u>242,728</u>	<u>1,468,348</u>	<u>1,545,984</u>	<u>165,092</u>
Unlocated difference	5,149	-	-	5,149
	<u>\$ 247,877</u>	<u>\$ 1,468,348</u>	<u>\$ 1,545,984</u>	<u>\$ 170,241</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 6,783	\$ 166,915	\$ 168,112	\$ 5,586
Residents' Commissary Fund	131,542	1,371,328	1,434,745	68,125
	<u>\$ 138,325</u>	<u>\$ 1,538,243</u>	<u>\$ 1,602,857</u>	<u>\$ 73,711</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 203,822	\$ 1,535,912	\$ 1,569,524	\$ 170,210
Mechanical Stores	54,405	160,414	169,386	45,433
Resident Clothing	29,697	149,863	156,272	23,288
Officers' Clothing	1,353	26,406	26,420	1,339
Office Supplies	6,716	32,080	31,915	6,881
Surplus Inventory	726	-	-	726
	<u>\$ 296,719</u>	<u>\$ 1,904,675</u>	<u>\$ 1,953,517</u>	<u>\$ 247,877</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 4,622	\$ 168,689	\$ 166,528	\$ 6,783
Residents' Commissary Fund	72,220	1,404,132	1,344,810	131,542
	<u>\$ 76,842</u>	<u>\$ 1,572,821</u>	<u>\$ 1,511,338</u>	<u>\$ 138,325</u>

Note: The inventory balances at June 30 were reconciled to the records of the Center. The unlocated difference noted above was due to The Inventory Management report (TIMS) system implementation.

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CENTER FUNCTIONS AND PLANNING PROGRAM

The Danville Correctional Center is a Level 3 high-medium male facility, located in east central Illinois just off I-74 at the Indiana border. The Facility received its first inmates in October 1985 and currently houses on average of 1,810 inmates. The Facility contains four x-type housing units, a Receiving and Orientation unit and an 87-bed Segregation Unit. The Facility has an operating budget of approximately 31.2 million and employs an average of 316 full-time staff in addition to contractual employees.

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) mandates the Department to “accept persons committed to it by the courts of this State for care, custody, treatment and rehabilitation”. Within this framework, the Department offers the residents a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These programs include GED classes, vocational training and Junior College Level academic courses offered by Correctional School District #428. In addition, the Department strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services as well as recreation programs.

The Center has established formal written long and short-term goals with respect to its functions and programs. The formal plan contained a statement concerning the Center’s operational and program philosophy. In accordance with this philosophy, the Center had established specific intentions and objectives with which to achieve each goal.

On annual basis, key personnel responsible for implementation met to update the plan, assess progress in the attainment of goals and objectives previously established, and to determine if plans were being implemented in accordance with the time schedule set forth. The annual goals and objectives of the administrative staff, as well as department heads, were formulated to comply with the Center’s functions planning program. The goals and objectives of these employees were reviewed and revised as necessary on a quarterly basis.

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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,		
	2008	2007	2006
Administrative	8	9	10
Business office and stores	10	11	12
Clinical services	12	11	15
Work Camp	-	-	-
Recreation	2	2	2
Maintenance	9	9	9
Utilities	3	3	4
Laundry	1	1	1
Correctional Officers	246	254	265
Dietary	17	17	17
Medical/Psychiatric	1	1	1
Religion	1	-	-
Secretary/Records/Clerical	3	4	-
<b>Total</b>	<u>313</u>	<u>322</u>	<u>336</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	
	2008	2007
Correctional Officers, beginning of the year	250	260
New Correctional Officers hired	-	-
Correctional Officers transferred-in	1	-
Correctional Officers transferred-out	2	2
Correctional Officers separated from Department	10	8
Correctional Officers, end of the year	<u>239</u>	<u>250</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	4,800	1,883	2,547
Value of overtime hours worked during fiscal year	<u>\$ 208,283</u>	<u>\$ 81,716</u>	<u>\$ 107,478</u>
Compensatory hours earned during fiscal year	11,941	8,877	8,037
Value of compensatory hours earned during fiscal year	<u>\$ 343,155</u>	<u>\$ 235,242</u>	<u>\$ 209,634</u>
Total paid overtime hours and earned compensatory hours during fiscal year	16,741	10,760	10,584
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 551,439</u>	<u>\$ 316,958</u>	<u>\$ 317,112</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 18 and 19 of this report.

As part of our testing 10 inmates, 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.

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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		
	2008	2007	2006
Rated population	896	896	896
Inmate population (as of May 31)	1,811	1,800	1,819
Average number of inmates	1,810	1,807	1,812
Expenditures from appropriations	\$ 30,795,646	\$ 28,962,414	\$ 28,302,494
Less-equipment and capital Improvements	\$ 2,246	\$ -	\$ 42,640
Net expenditures	\$ 30,793,400	\$ 28,962,414	\$ 28,259,854
Net inmate cost per year	\$ 17,013	\$ 16,028	\$ 15,596

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 – Danville Correctional Center 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>313</u>	<u>322</u>	<u>336</u>
Average number of correctional officers	<u>246</u>	<u>254</u>	<u>265</u>
Average number of inmates	<u>1,810</u>	<u>1,807</u>	<u>1,812</u>
Ratio of employees to inmates	<u>1 to 5.78</u>	<u>1 to 5.61</u>	<u>1 to 5.39</u>
Ratio of correctional officers to inmates	<u>1 to 7.36</u>	<u>1 to 7.11</u>	<u>1 to 6.84</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	3	3

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>31</u>	<u>31</u>	<u>31</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		
	2008	2007	2006
Breakfast	218,692	221,623	249,409
Lunch	546,182	521,605	515,409
Dinner	575,485	539,638	558,559
1:00 a.m. meal	4,102	4,129	4,352
Staff meals	74,650	73,228	77,138
Vocational School Meals	-	-	-
<b>Total Meals Served</b>	<u>1,419,111</u>	<u>1,360,223</u>	<u>1,404,867</u>
<b>Food Cost</b>	<u>\$ 1,565,788</u>	<u>\$ 1,377,954</u>	<u>\$ 1,423,912</u>
<b>Cost Per Meal</b>	<u>\$ 1.10</u>	<u>\$ 1.01</u>	<u>\$ 1.01</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		
	2008	2007	2006
<b>Medical Services:</b>			
Wexford Health Sources, Inc.	\$ 3,912,737	\$ 3,654,669	\$ 1,677,084
Health Professionals, Ltd	-	-	1,800,885
<b>Total Medical Services</b>	<u>\$ 3,912,737</u>	<u>\$ 3,654,669</u>	<u>\$ 3,477,969</u>
<b>Clergy Services: None</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Danville Correctional Center (Center) had significant accomplishments in fiscal years 2008 and 2007.

Small Business Set Aside Program continued to be a point of emphasis. Small businesses were utilized on a greater basis for purchases. The Facility made purchases from small businesses of FY 2007 \$130,602 and FY 2008 \$144,206.

The Center continued the automated payroll system on a trial basis, which had begun in FY 2006.

The power plant renovation project to convert it from coal fire boilers to gas fired boilers was completed during FY 2007.

The Ed Jenison Work Camp remained closed by the State of Illinois. At the end of FY 2008, the sale of the work camp to the city of Paris was pending the Governor's approval.

The conversion to The Inventory Management System (TIMS) was completed on September 1, 2007. The TIMS system is utilized for inputting of order of deliveries, purchase orders and receivers and tracking of commodities.

The downsizing of the Business Office staff continued as staffing levels has been reduced to 7 employees.