

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

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

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	4
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	7
Schedule of Findings	
Current Findings	11
Prior Findings Not Repeated	12
Supplementary Information for State Compliance Purposes	
Summary	13
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances June 30, 2008	14
June 30, 2007	15
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	16
Description of Locally Held Funds	17
Schedule of Locally Held Funds	
June 30, 2008 – Special Revenue Fund	19
June 30, 2007 – Special Revenue Fund	20
June 30, 2008 and 3007 – Cash Basis	21
Schedule of Changes in State Property (not examined)	22
Comparative Schedule of Cash Receipts and Deposits (not examined)	23
Analysis of Significant Variations in Expenditures	24
Analysis of Significant Lapse Period Spending	26
Schedule of Changes in Inventories (not examined)	28
Analysis of Operations	
Center Functions and Planning Program	29
Average Number of Employees	30
Employee Overtime (not examined)	31
Inmate Commissary Operation	32
Shared Resources (not examined)	32
Annual Cost Statistics	
Center Inmate Statistics (not examined)	33
Center Employee Statistics (not examined)	34
Cell Square Feet Per Inmate (not examined)	34
Food Services (not examined)	35
Medical and Clergy Service Contracts (not examined)	35
Service Efforts and Accomplishments (not examined)	36

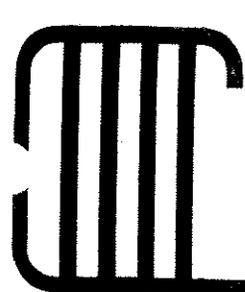
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

CENTER OFFICIALS

Acting Warden (1/1/09 to present)	Ms. Carolyn Trancoso
Warden (10/16/04 to 12/31/08)	Ms. Mary Sigler
Assistant Warden – Programs	Ms. Dorretta O'Brien
Assistant Warden – Operations (11/1/07 to present)	Mr. Duane Tucker
Assistant Warden – Operations (4/2/06 to 10/31/07)	Ms. Pamela Harris
Business Office Administrator	Mr. Tim Wood

The Center is located at:

Rt. 17 West
P.O. Box 5001
Dwight, Illinois 60420



Illinois
Department of
Corrections

Pat Quinn
Governor

Roger E. Walker Jr.
Director

Dwight Correctional Center / 23813 E. 3200 N. Road / Dwight, IL 60420-8144 / Telephone: (815) 584-2806 / TDD: (800) 526-0844

February 9, 2009

Benford Brown & Associates
Certified Public Accountants
8135 S. Stony Island Avenue
Chicago, IL 60617

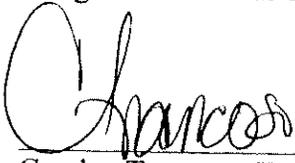
Ladies and Gentlemen:

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

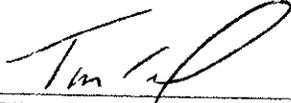
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, 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. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. 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,

Dwight Correctional Center

A handwritten signature in cursive script, appearing to read "Trancoso".

Carolyn Trancoso, Warden

A handwritten signature in cursive script, appearing to read "Tim Wood".

Tim Wood, Business Administrator

INSERT COMPLIANCE REPORT TAB HERE

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

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

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

PRIOR FINDINGS NOT REPEATED
None

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

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	12	Inadequate Internal Controls Over Locally Held Funds

EXIT CONFERENCE

Agency management waived having an exit conference per correspondence dated February 9, 2009.

INSERT AUDITORS' REPORT TAB HERE

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

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

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

Internal Control

The management of the State of Illinois Department of Corrections – Dwight 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 – Dwight Correctional Center's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Corrections – Dwight 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 – Dwight Correctional Center's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

There were no immaterial findings 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 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Changes in State Property, Cash Receipts and Deposits, Changes in Inventories, Employee Overtime, Shared Resources, Center Inmate Statistics, Center Employee Statistics, Cell Square Feet Per Inmate, Food Services, Medical and Clergy Services Contracts, 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.

Benford Bean & Associates, LLC
(Firm Signature)

February 9, 2009

INSERT FINDINGS AND RECOMMENDATIONS TAB HERE

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

Current Findings

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

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

Prior Findings Not Repeated

A: Inadequate Internal Controls Over Residents' Trust Funds

The Dwight Correctional Center (Center) had inadequate internal controls over cash disbursements from the Residents' Trust Fund. The individual designated to write checks for this fund was also responsible for mailing prepared checks. Total cash disbursements from the Residents' Trust Fund were \$1,223,994 and \$1,284,391 for fiscal years 2006 and 2005, respectively. (Finding Code. No. 06-1)

Disposition:

The Center assigned mailing of Residents' Trust Fund checks to an individual not responsible for the check writing.

INSERT SUPPLEMENTARY INFORMATION TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT 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

June 30, 2008

June 30, 2007

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

Description of Locally Held Funds

Schedule of Locally Held Funds

June 30, 2008 – Special Revenue Funds

June 30, 2007 – Special Revenue Funds

June 30, 2008 and 2007 – Cash Basis

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

Shared Resources (not examined)

Annual Cost Statistics

Center Inmate Statistics (not examined)

Center Employee Statistics (not examined)

Cell Square Feet Per Inmate (not examined)

Food Services (not examined)

Medical and Clergy Service Contracts (not examined)

Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Changes in State Property, Cash Receipts and Deposits, Changes in Inventories, Employee Overtime, Shared Resources, Center Inmate Statistics, Center Employee Statistics, Cell Square Feet Per Inmate, Food Services, Medical and Clergy Services Contracts, 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.

INSERT SUPPLEMENTARY INFORMATION TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT 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
PUBLIC ACT 95-0348					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 24,789,900	\$ 22,435,151	\$ 1,223,646	\$ 23,658,797	\$ 1,131,103
Student, member and inmate compensation	165,700	152,474	13,217	165,691	9
State contributions to State Employees' Retirement System	4,115,200	3,716,525	202,963	3,919,488	195,712
State contributions to Social Security	1,760,200	1,668,219	91,977	1,760,197	3
Contractual services	7,033,100	6,795,093	238,007	7,033,100	-
Travel	43,500	34,355	9,143	43,498	2
Travel and allowances for committed, paroled and discharged prisoners	9,200	7,240	1,931	9,171	29
Commodities	1,730,400	1,652,948	69,103	1,722,051	8,349
Printing	22,200	19,403	2,772	22,175	25
Equipment	19,900	6,356	13,492	19,848	52
Telecommunications services	109,300	88,511	20,789	109,300	-
Operation of automotive equipment	236,900	220,169	16,731	236,900	-
Total - Fiscal Year 2008	\$ 40,055,500	\$ 36,796,444	\$ 1,903,771	\$ 38,700,216	\$ 1,335,284

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES JULY 1 TO AUGUST 31, 2007		
PUBLIC ACT 97-0798						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 21,281,200	\$ 20,171,308	\$ 1,109,857	\$ 21,281,165	\$	35
Student member and inmate compensation	159,600	131,057	28,519	159,576		24
State contributions to State Employees' Retirement System	2,461,200	2,325,092	127,953	2,453,045		8,155
State contributions to Social Security	1,587,700	1,503,834	83,156	1,586,990		710
Contractual services	7,615,483	6,849,373	759,993	7,609,366		6,117
Travel	36,231	29,339	6,736	36,075		156
Travel and allowances for committed, paroled and discharged prisoners	9,600	8,077	1,516	9,593		7
Commodities	1,587,699	1,400,275	182,709	1,582,984		4,715
Printing	23,800	23,730	-	23,730		70
Equipment	29,400	2,085	27,276	29,361		39
Telecommunications services	144,500	92,628	51,025	143,653		847
Operation of automotive equipment	198,900	170,682	28,218	198,900		-
Total - Fiscal Year 2007	\$ 35,135,313	\$ 32,707,480	\$ 2,406,958	\$ 35,114,438	\$	20,875

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
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30, 2008

	FISCAL YEAR		
	2008	2007	2006
	P.A.95-0348	P.A.97-0798	P.A.94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	<u>\$ 40,035,500</u>	<u>\$ 35,135,313</u>	<u>\$ 34,629,600</u>
EXPENDITURES			
Personal services	\$ 23,658,797	\$ 21,281,165	\$ 20,727,178
Employee retirement contributions paid by employer	-	-	265,500
Student, member and inmate compensation	165,691	159,576	169,345
State contributions to State Employees' Retirement System	3,919,488	2,453,045	1,615,406
State contributions to Social Security	1,760,197	1,586,990	1,549,986
Contractual services	7,033,100	7,609,366	8,152,199
Travel	43,498	36,075	30,028
Travel and allowances for committed, paroled and discharged prisoners	9,171	9,593	19,411
Commodities	1,722,051	1,582,984	1,738,607
Printing	22,175	23,730	22,597
Equipment	19,848	29,361	52,830
Telecommunications services	109,300	143,653	100,411
Operation of automotive equipment	236,900	198,900	180,671
Total Expenditures	<u>\$ 38,700,216</u>	<u>\$ 35,114,438</u>	<u>\$ 34,624,169</u>
LAPSED BALANCES	<u>\$ 1,335,284</u>	<u>\$ 20,875</u>	<u>\$ 5,431</u>

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

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for inmates and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in fiscal year 2006 the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2008

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

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund. The Residents' Trust Fund is maintained as a depository for funds of inmates while incarcerated at the Center. Receipts and disbursements of the inmates are recorded in each inmate's individual account within the Residents' Trust Fund.

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

	Residents' Commissary Fund	Employees' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 1,076,732	\$ 20,295
Interest / Investment Income	504	46
Miscellaneous:		
Other	-	2,495
Donations	-	625
Total Revenues	<u>\$ 1,077,236</u>	<u>\$ 23,461</u>
 <u>EXPENDITURES</u>		
Purchases	\$ 883,370	\$ 4,963
General and Administrative	6,686	5,640
Contractual	1,400	12,331
Equipment	-	240
Donations	-	
Other	-	1,263
Total Expenditures	<u>\$ 891,456</u>	<u>\$ 24,437</u>
 Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>\$ 185,780</u>	<u>\$ (976)</u>
 <u>OTHER FINANCING SOURCES</u>		
Transfers In		
Transfers (Out)	(185,780)	-
Total Other Financing Sources	<u>\$ (185,780)</u>	<u>\$ -</u>
 Net Change in Fund Balance		
	\$ -	\$ (976)
 Fund Balance July 1, 2007		
	(0)	7,632
 Fund Balance June 30, 2008		
	<u>\$ (0)</u>	<u>\$ 6,656</u>

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

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

	Residents' Commissary Fund	Employees' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 954,673	\$ 25,154
Interest / Investment Income	461	46
Miscellaneous:	-	-
Other	-	-
Donations	-	3,133
Total Revenues	<u>\$ 955,134</u>	<u>\$ 28,333</u>
<u>EXPENDITURES</u>		
Purchases	\$ 783,887	\$ 9,963
General and Administrative	6,533	7,670
Contractual	1,246	8,240
Equipment	-	250
Donations	-	-
Other	-	1,112
Total Expenditures	<u>\$ 791,666</u>	<u>\$ 27,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 163,468</u>	<u>\$ 1,097</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In		
Transfers (Out)	(163,468)	
Total Other Financing Sources	<u>\$ (163,468)</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (0)	\$ 1,097
Fund Balance July 1, 2006	-	6,535
Fund Balance June 30, 2007	<u>\$ (0)</u>	<u>\$ 7,632</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For The Years Ended June 30, 2008

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 1,007	\$90,793	\$ 1,000	\$ 88,224
Receipts				
Investment Income	-	474	-	471
Inmate Account Receipts	-	1,486,798	-	1,399,555
Appropriations from General Revenue Fund	-	-	-	-
	9,200	-	9,600	-
TOTAL RECEIPTS	<u>9,200</u>	<u>1,487,272</u>	<u>9,600</u>	<u>1,400,026</u>
Disbursements				
Inmate Account Disbursements	-	1,278,551	-	1,081,763
Disbursements for released inmates	9,171	220,705	9,593	315,223
TOTAL DISBURSEMENTS	<u>9,171</u>	<u>1,499,256</u>	<u>9,593</u>	<u>1,396,986</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(474)	-	(471)
TOTAL TRANSFERS	<u>-</u>	<u>(474)</u>	<u>-</u>	<u>(471)</u>
Balance - June 30	<u>\$ 1,036</u>	<u>\$ 78,335</u>	<u>\$ 1,007</u>	<u>\$ 90,793</u>

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)

For The Years Ended June 30, 2008

	2008					2007				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 4,446,146	\$ 45,417,935	\$ 3,191,276	\$ 2,890,428	\$ 55,945,785	\$ 4,446,146	\$ 45,417,710	\$ 3,405,586	\$ 2,890,428	\$ 56,153,870
Additions										
Purchases	-	-	3,565	-	3,565	-	-	5,489	-	5,489
Transfers-in	-	-	-	-	-	-	13,765	-	-	13,765
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	\$ -	\$ -	\$ 3,565	\$ -	\$ 3,565	\$ -	\$ 13,765	\$ 5,489	\$ -	\$ 19,254
Deductions										
Transfers-out	-	-	2,549	-	2,549	-	-	70,686	-	70,686
Scrap property	-	-	-	-	-	-	7,540	149,113	-	156,653
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	\$ -	\$ -	\$ 2,549	\$ -	\$ 2,549	\$ -	\$ 7,540	\$ 219,799	\$ -	\$ 227,339
Balance, ending	\$ 4,446,146	\$ 45,417,935	\$ 3,192,292	\$ 2,890,428	\$ 55,946,801	\$ 4,446,146	\$ 45,417,935	\$ 3,191,276	\$ 2,890,428	\$ 55,945,785

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For The Years Ended June 30, 2008

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ 990	\$ 727	\$ 754
Inmate Restitution	-	-	519
Dormant Inmate Accounts	-	115	650
Funeral Furlough	-	-	-
Staff Witness Fees	-	20	-
Contraband Cash	2	-	-
Copying Fees	122	83	-
Miscellaneous	227	344	9,727
TOTAL RECEIPTS	<u>\$ 1,341</u>	<u>\$ 1,289</u>	<u>\$ 11,650</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	1,341	1,289	2,168
Department of Corrections Reimbursement Fund - 523	-	-	9,482
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 1,341</u>	<u>\$ 1,289</u>	<u>\$ 11,650</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	1,341	1,289	2,168
Add: Deposits in transit - Beginning of year	295	92	-
Deduct: Deposits in transit - End of year	(80)	(295)	(92)
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 1,556</u>	<u>\$ 1,086</u>	<u>\$ 2,076</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
 LIMITED SCOPE COMPLIANCE EXAMINATION
 ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
 For the Two Years Ended June 30, 2008

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (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</u> <u>JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State contributions to State Employees' Retirement System	\$3,919,488	\$2,453,045	\$1,466,443	60%
Equipment	\$19,848	\$29,361	(\$9,513)	(32%)

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

State contributions to State Employees' Retirement System

The State contributions to State Employees' Retirement System increased as a result of the increase in the number of retired employees.

Equipment

The Center's funding is based on institutional priority and the Illinois Department of Corrections General Office approval.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
 LIMITED SCOPE COMPLIANCE EXAMINATION
 ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
 For the Two Years Ended June 30, 2008

Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Travel and allowance for committed, paroled and discharged prisoners	\$9,593	\$19,411	(\$9,818)	(51%)
Equipment	\$29,361	\$52,830	(\$23,469)	(44%)

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

Travel and allowance for committed, paroled and discharged prisoners

Travel and allowance expenditures vary based on the number of paroles, where the offender is traveling to and the funds they have in their account at the time of parole. Most offenders do not receive gate money unless they have less than \$10 in their Trust Fund Account.

Equipment

The Center's funding is based on institutional priority and the Illinois Department of Corrections General Office approval.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed appropriation line items 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>
Travel	\$43,498	\$9,143	21%
Travel & Allowance for committed, paroled and discharged prisoners	\$9,171	\$1,931	21%
Equipment	\$19,848	\$13,492	68%

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

Travel

The Center used all of their travel allotment prior to the end of the fiscal year. When the Center received additional funding the lapse period had begun. Additionally, at the end of the fiscal year, the Center had some critically ill offenders at outside hospitals which are expensive travel expenses.

Travel & Allowance for Committed, Paroled and Discharged Prisoners

The amount represents invoices from Greyhound Bus lines for May and June on 7/10/08 and both months were vouchered on that date.

Equipment

The Center receives its equipment allotment during the last quarter of the fiscal year resulting in the bulk of those items being vouchered during the lapse period.

Per the OAG memo dated April 17, 2008, center auditors should not perform the procedures relating to appropriation transfers at the Centers for the testing will be performed by the Central Office. Therefore no explanation is required.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
 LIMITED SCOPE COMPLIANCE EXAMINATION
 ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
 For the Two Years Ended June 30, 2008

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed 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>
Equipment	\$29,361	\$27,276	93%
Telecommunications	\$143,653	\$51,025	36%

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

Equipment

The Center receives its equipment allotment during the last quarter of the fiscal year resulting in the bulk of those items being vouchered during the lapse period.

Telecommunications

The Center used its telecommunication allotment prior to the end of the fiscal year. Upon receiving additional funding the lapse period had started.

Per the OAG memo dated April 17, 2008, center auditors should not perform the procedures relating to appropriation transfers at the Centers for the testing will be performed by the Central Office. Therefore no explanation is required.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DWIGHT CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
GENERAL REVENUE FUND				
General Stores	\$ 278,898	\$ 1,360,448	\$ 1,437,959	\$ 201,387
Mechanical Stores	\$ 11,070	\$ 87,247	\$ 84,899	\$ 13,418
Resident Clothing	\$ 73,007	\$ 218,563	\$ 254,930	\$ 36,640
Officers' Clothing	\$ 6,341	\$ 50,878	\$ 52,433	\$ 4,786
Office Supplies	\$ 7,104	\$ 29,529	\$ 32,107	\$ 4,526
Postage	14,098	4,900	8,895	10,103
	<u>\$ 390,518</u>	<u>\$ 1,751,565</u>	<u>\$ 1,871,223</u>	<u>\$ 270,860</u>
LOCAL FUNDS				
Residents' Commissary Fund	54,983	806,750	814,690	47,043
	<u>\$ 54,983</u>	<u>\$ 806,750</u>	<u>\$ 814,690</u>	<u>\$ 47,043</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 294,982	\$ 1,034,561	\$ 1,050,645	\$ 278,898
Mechanical Stores	18,024	52,644	59,598	11,070
Resident Clothing	83,967	147,614	158,574	73,007
Officers' Clothing	2,316	40,426	36,401	6,341
Office Supplies	9,319	28,731	30,946	7,104
Postage	9,224	12,200	7,326	14,098
	<u>\$ 417,832</u>	<u>\$ 1,316,176</u>	<u>\$ 1,343,490</u>	<u>\$ 390,518</u>
LOCAL FUNDS				
Residents' Commissary Fund	38,015	738,745	721,777	54,983
	<u>\$ 38,015</u>	<u>\$ 738,745</u>	<u>\$ 721,777</u>	<u>\$ 54,983</u>

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

INSERT ANALYSIS OF OPERATIONS TAB HERE

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Dwight Correctional Center (Center), located on Illinois Route 17 in Dwight, Illinois is a maximum-security facility for adult female misdemeanants and felons. It is currently the State intake correctional facility in operation for female offenders. Its purpose, as represented by the Center, is to aid the Department of Corrections in maintaining public safety by reintegration of female inmates into the community, thereby contributing to an effective and equitable system of justice. The Center provides guidance and educational opportunities for productive use of time and to enable the inmate to develop meaningful alternatives to unlawful behavior. The Kankakee Minimum Security Unit is a satellite facility of the Center located in Kankakee, Illinois and currently houses 100 minimum security adult female offenders.

The Center's physical plant consists of twenty-seven primary structures, one of which is a Reception and Classification Unit, thirteen are inmate housing units, and one is a Mental Health Unit. Other structures include a central dining room and kitchen, education building, college building, beauty school, industry building, and laundry. The Center's average population for fiscal year 2008 was 1,130 inmates.

Organizationally, the Center utilizes a standard Table of Organization with department heads responsible for departmental activities and processes. All of the departments, with the exception of the Business Office and Mental Health Unit, are under direct supervision of either the Assistant Warden of Operations or the Assistant Warden of Programs. Business operations are under the direction of the Business Administrator, and mental health services are under the direction of the Mental Health Unit Administrator. Assistant Wardens, the Business Administrator, and the Mental Health Unit Administrator report directly to the Chief Administrator Officer, the Warden.

During the course of our examination, we noted that the planning program described above had been formalized and documented. Various facility personnel have been assigned to implement and monitor these programs under the supervision of the Assistant Warden in charge of Program Services. Generally established goals and objectives from prior years have been or were in the process of being implemented, and the overall plan appears adequate.

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

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year Ending June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	11	9	8
Business office and stores	12	11	16
Clinical services	12	12	12
Work Camp	0	0	0
Recreation	2	1	2
Maintenance	7	7	8
Utilities	1	1	1
Laundry	1	1	1
Correctional Officers	256	272	262
Dietary	16	16	16
Medical/Psychiatric	17	20	20
Religion	1	1	0
Secretary/Records/Clerical	1	0	1
Total	<u>337</u>	<u>351</u>	<u>347</u>

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

	Fiscal Year	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	273	272
New Correctional Officers hired	-	-
Correctional Officers transferred-in	-	12
Correctional Officers transferred-out	3	-
Correctional Officers separated from Department	14	11
Correctional Officers, end of the year	<u>256</u>	<u>273</u>

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

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

EMPLOYEE OVERTIME (not examined)

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

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>90,172</u>	<u>55,664</u>	<u>73,712</u>
Value of overtime hours worked during fiscal year	<u>\$3,657,977</u>	<u>\$2,131,936</u>	<u>\$2,616,104</u>
Compensatory hours earned during fiscal year	<u>15,506</u>	<u>13,019</u>	<u>15,027</u>
Value of compensatory hours earned during fiscal year	<u>\$426,091</u>	<u>\$336,070</u>	<u>\$368,287</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>105,678</u>	<u>68,683</u>	<u>88,739</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$4,084,068</u>	<u>\$2,468,005</u>	<u>\$2,984,391</u>

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

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 19 and 20 of this report.

As part of our testing 25 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted that the items were marked up 7% for operating costs plus another 25% for non-tobacco products.

SHARED RESOURCES (not examined)

The Business Administrator for Dwight Correctional Center also provides administrative services to Pontiac Correctional Center. He has spent approximately 20% of his time at Pontiac reviewing the work of their employees since the Business Administrator II position became vacant in August 2004.

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

CENTER INMATE STATISTICS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>884</u>	<u>884</u>	<u>884</u>
Inmate population (as of May 31)	<u>1,144</u>	<u>1,122</u>	<u>1,141</u>
Average number of inmates	<u>1,130</u>	<u>1,087</u>	<u>1,153</u>
Expenditures from appropriations	\$38,700,216	\$35,114,438	\$34,624,169
Less-equipment and capital improvements	<u>\$19,848</u>	<u>29,361</u>	<u>52,830</u>
Net expenditures	<u>\$32,668,227</u>	<u>\$35,085,077</u>	<u>\$34,571,339</u>
Net inmate cost per year	<u>\$28,910</u>	<u>\$32,277</u>	<u>\$29,984</u>

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

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

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

CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>337</u>	<u>351</u>	<u>347</u>
Average number of correctional officers	<u>256</u>	<u>272</u>	<u>262</u>
Average number of inmates	<u>1,130</u>	<u>1,087</u>	<u>1,153</u>
Ratio of employees to inmates	<u>1 to 3.5</u>	<u>1 to 3.1</u>	<u>1 to 3.3</u>
Ratio of correctional officers to inmates	<u>1 to 4.4</u>	<u>1 to 4.0</u>	<u>1 to 4.4</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	12	13

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 / Youth	<u>51</u>	<u>53</u>	<u>51</u>

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

FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	203,089	195,738	272,091
Lunch	355,091	356,123	346,259
Dinner	346,665	345,956	344,023
1:00 a.m. meal	13,505	13,173	7,159
Staff meals	50,740	49,504	51,632
Vocational School Meals	<u>12,400</u>	<u>12,298</u>	<u>12,500</u>
Total Meals Served	981,490	972,792	1,033,664
Food Cost	<u>\$1,077,791</u>	<u>\$943,755</u>	<u>\$1,021,651</u>
Cost Per Meal	<u>\$1.10</u>	<u>\$0.97</u>	<u>\$0.99</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2008, 2007 and 2006.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Wexford Health Services	\$4,684,958	\$4,724,658	\$2,621,309
Chardonay Dialysis, Inc.	152,886	396,204	307,413
Health Professional LTD.	0	0	2,723,600
Miscellaneous	<u>2,260</u>	<u>4,173</u>	<u>0</u>
Total	<u>\$4,840,104</u>	<u>\$5,125,035</u>	<u>\$5,652,322</u>
Clergy Services:			
Lubavitch Chabad, Jewish Service	0	0	387
Aquel Kahn, Muslim Services	0	0	2,929
Non Denominational Chaplains	0	39,103	68,029
Diocese of Joliet	0	0	1,719
Diocese of Peoria	<u>0</u>	<u>0</u>	<u>2,028</u>
Total	<u>\$ 0</u>	<u>\$ 39,103</u>	<u>\$ 75,092</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The Dwight Correctional Center is a division of the Illinois Department of Corrections. It is an adult, female maximum-security Level One facility, which also serves as the reception and classification center for all adult female offenders. The facility opened on November 24, 190 as the Oakdale Reformatory for Women. The facility was subsequently renamed the Illinois State Reformatory for Women and again renamed the Dwight Correctional Center in August 1973. The Dwight Correctional Center also administers the Kankakee Minimum Security Unit (KMSU) located about 35 miles east on the Kankakee River.

There are approximately 100 acres at Dwight Correctional Center with an average daily population of 1,130 female offenders (including KMSU offenders). In addition to serving as a reception and classification center for all adult female offenders, the Center also houses segregation, protective custody and a mental health unit, as well as a state of the art medical facility designed to provide care to pregnant and critically or terminally ill offenders.

There are approximately 23 acres at Kankakee Minimum Correctional Center with an average daily population of 100 female offenders with a capacity of 200 offenders. The Kankakee facility provides a number of public service hours in community based programs.

Dwight Correctional Center has several programs to promote a positive environment for offenders and staff. One of these programs is the Cropwalk. In October, Dwight Correctional Center, along with the Church World Service United holds a bi-annual 5K Cropwalk. An average of 200 female offenders and 40 volunteers participate in this event, which is held in honor of Reverend Phil Johnson who served as Chaplain at the Center from November 1989 through February 2002. Reverend Johnson helped orchestrate the very first Cropwalk held at Dwight Correctional Center in 1994. Cropwalk proceeds benefit local hunger relief through Dwight Food Pantry, Chicago Anti-Hungry Federation and the Central Illinois Food Bank.

Dwight Correctional Center also hosts a Helping Paws Program. Offenders are assigned a puppy or dog and receive ongoing instruction on canine training, grooming, and healthcare. In this program, the offenders will not only learn skills to aid them in securing employment, but also self-discipline, teamwork and disability awareness. Offenders also have the opportunity to help people with disabilities achieve greater independence and/or improve the quality of their lives, thus encouraging altruism.

The Dwight Correctional Center continues to advance in the area of programs that help develop social skills and enhance self-esteem of the female offender so that they can integrate into a free society effectively. The Center's goals are that upon release, the offenders will be able to find employment, maintain their family relationships, and become productive members of society.