

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

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

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

Warden (through 12/4/08)	Mr. Tom Weger
Acting Warden (12/5/08-current)	Mr. Julius Flagg
Assistant Warden -- Programs	Mrs. Dana Tylka
Assistant Warden - Operations	Mr. Terry Guy
Business Office Administrator	Mr. John Anderson

The Center is located at:

13423 E. 1150<sup>th</sup> Ave  
Robinson, Illinois 62454



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

**Pat Quinn**  
Governor

**Roger E. Walker Jr.**  
Director

Robinson Correctional Center / 13423 E. 1150<sup>th</sup> Ave., / P.O. Box 1000 / Robinson, IL 62454 / Telephone: (618) 546-5659 / TDD: (800) 525-0844

February 20, 2009

Doehring, Winders & Co, LLP.  
Certified Public Accountants  
1601 Lafayette Avenue  
P.O. Box 628  
Mattoon, IL 61938

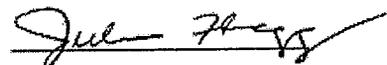
Ladies and Gentlemen:

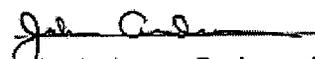
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls 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,

Illinois Department of Corrections  
Robinson Correctional Center

  
Julius Flagg, Acting Warden

  
John Anderson, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ROBINSON 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	1	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
08-1	10	Failure to properly administer dormant accounts	Significant Deficiency

PRIOR FINDINGS NOT REPEATED

NONE

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

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated February 11, 2009.

DOEHRING, WINDERS & CO. LLP

*Certified Public Accountants  
& Business Advisers*

1601 LAFAYETTE AVENUE  
P.O. BOX 628  
MATTOON, ILLINOIS 61988

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

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

In our opinion, the State of Illinois Department of Corrections - Robinson Correctional Center complied, in all material respects, with the requirements mentioned in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which is described in the accompanying Schedule of Findings as Finding Code No. 08-1.

### **Internal Control**

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

Our considerations 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 a deficiency in internal control over compliance that we consider to be a significant deficiency.

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

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. We did not consider any of the deficiencies described in the accompanying Schedule of Findings to be material weaknesses.

There were no immaterial findings that have been excluded from this report.

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

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Residents' Benefit Fund, Schedule of Locally Held Funds – Travel and Allowance Revolving Fund/Inmate Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 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.

*Doehring, Winders & Co. LLP*

February 20, 2009

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

Current Findings

**08-1 Failure to properly administer dormant accounts**

The Robinson Correctional Center (Center) did not take appropriate action to ensure dormant account balances in the Inmate Trust Fund were properly transferred to the General Revenue Fund (GRF).

We noted the Center's list of dormant accounts included 137 accounts. According to the Center's ledger of dormant accounts, 100 inmate trust fund accounts had cash balances of \$680, 34 accounts had \$0 balances but owed outstanding debts, and 3 accounts had negative cash balances totaling \$(16). The Center did not maintain documentation it notified the Department during the examination period of its dormant accounts and had not requested the dormant accounts be transferred to the GRF when applicable. The Illinois Department of Corrections Administrative Directive (Directive) (02.42.06) requires upon determination of dormant accounts, the Business Administrator shall prepare a list which includes the account numbers, inmates' names, identification numbers, and account balances and a memorandum requesting permission to transfer the balances to the General Revenue Fund. In addition, the Unified Code of Corrections (730 ILCS 5/3-4-3(b)) requires any money held in accounts of a committed person, upon release from the Department by death, discharge, or unauthorized absence and unclaimed for a period of one year thereafter by the person or his legal representative to be transmitted to the State Treasurer who shall deposit it into the General Revenue Fund.

Center management stated that since the Inmate Trust Fund overall contains dormant accounts with restricted (debit) balances (deficit balances due to accounts payable) in excess of dormant accounts with credit balances (positive balances), that these funds cannot be submitted to the GRF.

Failure to notify the Department and ensure dormant account balances are transferred to the General Revenue Fund is noncompliance with the Administrative Directive and State statute. (Finding Code No. 08-1)

**RECOMMENDATION**

We recommend that the Center take appropriate action to ensure the dormant balances are transferred to the GRF.

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

Current Findings

**08-1 Failure to properly administer dormant accounts (continued)**

**CENTER RESPONSE**

Finding not accepted. The Department has implemented policies and procedures that it feels are appropriate to the Statute and Administrative Directives.

- The inmate trust fund maintains individual accounts by inmate.
- The accounts are reviewed when designated dormant.
- The appropriate account balances are transferred to the general revenue fund as required.
- The statute is silent on the Department's ability to offset negative account balances with positive account balances.

The end result of the policy is not a loss of revenue to the State as all funds are deposited into a legislatively appropriated fund on deposit at the Treasurer.

**AUDITOR'S COMMENTS**

The Unified Code of Corrections requires the transfer of dormant accounts to the General Revenue Fund. The Center did not transfer dormant accounts totaling \$680 to the GRF. The negative balances are caused by improper offsetting of one inmate's positive cash balance against another inmate's negative balance in the Inmate Trust Fund.

Further, the Department's administrative rules (20 Ill. Adm. Code 535.140(a)) state unclaimed money held for a period of one year may be transferred to the Inmate Benefit Fund and be expended for the special benefit of committed persons, which is inconsistent with the Unified Code of Corrections.

The Center has a fiduciary responsibility for the inmate accounts and should be evaluating each account within the Inmate Trust Fund individually for potential transfer to the GRF.

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

Prior Findings Not Repeated

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ROBINSON 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 on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Schedule of Locally Held Funds – Residents' Benefit Fund, Schedule of Locally Held Funds – Travel and Allowance Revolving Fund/Inmate Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Analysis of Operations – Employee Overtime, 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  
ROBINSON 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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
			EXPENDITURES JULY 1 TO AUGUST 31, 2008	EXPENDITURES JULY 1 TO AUGUST 31, 2008		
	\$ 15,123,100	\$ 14,311,445	\$ 810,711	\$ 15,122,156	\$ 944	
Personal services	229,000	190,598	38,336	228,934	66	
Student, member and inmate compensation	2,504,700	2,370,378	134,275	2,504,653	47	
State contributions to State Employees' Retirement System	1,122,200	1,061,555	60,615	1,122,170	30	
State contributions to Social Security	3,701,000	3,663,526	37,474	3,701,000	-	
Contractual services	22,300	20,490	1,752	22,242	58	
Travel	4,800	4,197	518	4,715	85	
Travel and allowances for committed, paroled and discharged prisoners	1,504,500	1,354,150	150,224	1,504,374	126	
Commodities	10,300	10,271	13	10,284	16	
Printing	27,800	3,961	23,755	27,716	84	
Equipment	23,000	21,254	1,746	23,000	-	
Telecommunications services	90,200	86,959	3,202	90,161	39	
Operation of automotive equipment						
<b>Total - Fiscal Year 2008</b>	<b>\$ 24,362,900</b>	<b>\$ 23,098,784</b>	<b>\$ 1,262,621</b>	<b>\$ 24,361,405</b>	<b>\$ 1,495</b>	

PUBLIC ACT 95-0348

GENERAL REVENUE FUND - 001

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

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ROBINSON CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACT 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 13,397,600	\$ 12,631,019	\$ 766,484	\$ 13,397,503	\$ 97
Student, member and inmate compensation	233,700	213,812	19,855	233,667	33
State contributions to State Employees' Retirement System	1,545,300	1,455,554	88,341	1,543,895	1,405
State contributions to Social Security	992,613	935,297	57,225	992,522	91
Contractual services	3,923,387	3,647,139	249,287	3,896,426	26,961
Travel	18,264	15,929	2,334	18,263	1
Travel and allowances for committed, paroled and discharged prisoners	4,300	4,024	249	4,273	27
Commodities	1,351,023	1,250,239	100,727	1,350,966	57
Printing	11,200	10,640	517	11,157	43
Equipment	-	-	-	-	-
Telecommunications services	32,600	22,165	10,435	32,600	-
Operation of automotive equipment	89,600	78,020	11,580	89,600	-
<b>Total - Fiscal Year 2007</b>	<b>\$ 21,599,587</b>	<b>\$ 20,263,838</b>	<b>\$ 1,307,034</b>	<b>\$ 21,570,872</b>	<b>\$ 28,715</b>

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  
ROBINSON 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)	\$ 24,362,900	\$ 21,599,587	\$ 21,241,000
EXPENDITURES			
Personal services	15,122,156	13,397,503	13,437,580
Employee retirement contributions paid by employer	-	-	170,578
Student, member and inmate compensation	228,934	233,667	238,729
State contributions to State Employees' Retirement System	2,504,653	1,543,895	1,047,307
State contributions to Social Security	1,122,170	992,522	993,882
Contractual services	3,701,000	3,896,426	3,850,167
Travel	22,242	18,263	15,683
Travel and allowances for committed, paroled and discharged prisoners	4,715	4,273	6,212
Commodities	1,504,374	1,350,966	1,305,855
Printing	10,284	11,157	12,742
Equipment	27,716	-	17,726
Telecommunications services	23,000	32,600	22,674
Operation of automotive equipment	90,161	89,600	82,760
Total Expenditures	<u>24,361,405</u>	<u>21,570,872</u>	<u>21,201,895</u>
LAPSED BALANCES	<u>\$ 1,495</u>	<u>\$ 28,715</u>	<u>\$ 39,105</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ROBINSON 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 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 is 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.

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.

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

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

2. Fiduciary Fund

Agency Fund

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ROBINSON 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>REVENUES</u>		
Income from Sales	\$ 1,141,320	\$ -
Interest / Investment Income	528	70
Miscellaneous		
Other	-	13,141
Donations	-	-
Total Revenues	1,141,848	13,211
<u>EXPENDITURES</u>		
Purchases	932,302	-
General and Administrative	-	-
Contractual	-	-
Equipment	1,677	-
Donations	-	-
Other	1,040	14,069
Total Expenditures	935,019	14,069
Excess (Deficiency) of Revenues Over (Under) Expenditures	206,829	(858)
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	-
Transfers (Out)	(206,829)	-
Total Other Financing Sources	(206,829)	-
Net Change in Fund Balance	-	(858)
Fund Balance July 1, 2007	-	11,919
Fund Balance June 30, 2008	\$ -	\$ 11,061

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ROBINSON 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>REVENUES</u>		
Income from Sales	\$ 1,178,601	\$ -
Interest / Investment Income	604	66
Miscellaneous		
Other	-	15,778
Donations	-	-
Total Revenues	<u>1,179,205</u>	<u>15,844</u>
<u>EXPENDITURES</u>		
Purchases	959,904	-
General and Administrative	-	-
Contractual	-	-
Equipment	1,012	-
Donations	-	-
Other	677	15,012
Total Expenditures	<u>961,593</u>	<u>15,012</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>217,612</u>	<u>832</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	-
Transfers (Out)	(217,612)	-
Total Other Financing Sources	<u>(217,612)</u>	<u>-</u>
Net Change in Fund Balance	-	832
Fund Balance July 1, 2006	-	11,087
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ 11,919</u>

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

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

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ -	\$ 70,648	\$ -	\$ 52,783
Receipts				
Investment Income	-	848	-	829
Resident Account Receipts	-	1,310,986	-	1,363,877
Appropriations from General Revenue Fund	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>-</u>	<u>1,311,834</u>	<u>-</u>	<u>1,364,706</u>
Disbursements				
Resident Account Disbursements	-	1,303,524	-	1,346,012
Disbursements for released inmates	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>-</u>	<u>1,303,524</u>	<u>-</u>	<u>1,346,012</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(19,602)	-	(829)
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>(19,602)</u>	<u>-</u>	<u>(829)</u>
Balance - June 30	<u>\$ -</u>	<u>\$ 59,356</u>	<u>\$ -</u>	<u>\$ 70,648</u>

Note: Schedule is presented on the cash basis of accounting

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

For The Years Ended June 30,

	2008				2007					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 5,058,159	\$ 18,905,606	\$ 2,308,067	\$ -	\$ 26,271,832	\$ 5,058,159	\$ 18,907,890	\$ 2,330,081	\$ -	\$ 26,296,130
Additions:										
Purchases	-	-	4,276	-	4,276	-	-	3,293	-	3,293
Transfers-in:	-	-	167,375	-	167,375	-	-	10,527	-	10,527
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	408	-	408
Resident Commissary Fund	-	-	-	-	-	-	-	-	-	-
Resident Benefit Fund	-	-	10,097	-	10,097	-	-	3,484	-	3,484
Donations	-	-	453	-	453	-	-	-	-	-
Grants	-	-	11,916	-	11,916	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	2,284	-	2,284
Total Additions	-	-	194,117	-	194,117	-	-	19,996	-	19,996
Deductions:										
Transfers-out:	-	-	2,771	-	2,771	-	-	13,975	-	13,975
Scrap property	-	-	1,313	-	1,313	-	-	26,760	-	26,760
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	115,727	-	115,727	-	2,284	1,275	-	3,559
Total Deductions	-	-	119,811	-	119,811	-	2,284	42,010	-	44,294
Balance, ending	\$ 5,058,159	\$ 18,905,606	\$ 2,382,373	\$ -	\$ 26,346,138	\$ 5,058,159	\$ 18,905,606	\$ 2,308,067	\$ -	\$ 26,271,832

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

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ 100	\$ 111	\$ 115
Inmate Restitution	-	-	11,862
Dormant Inmate Accounts	-	-	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	30	18	70
<b>TOTAL RECEIPTS</b>	<u>\$ 130</u>	<u>\$ 129</u>	<u>\$ 12,047</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 130	\$ 129	\$ 185
Department of Corrections Reimbursement Fund - 523	-	-	11,862
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<u>\$ 130</u>	<u>\$ 129</u>	<u>\$ 12,047</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 130	\$ 129	\$ 185
Add: Deposits in transit - Beginning of year	1	-	1
Deduct: Deposits in transit - End of year	-	1	-
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<u>\$ 131</u>	<u>\$ 128</u>	<u>\$ 186</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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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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
State contributions to State Employee's Retirement System	\$ 2,504,653	\$ 1,543,895	\$ 960,758	62 %
Travel	\$ 22,242	\$ 18,263	\$ 3,979	22 %
Equipment	\$ 27,716	\$ 0	\$ 27,716	100 %
Telecommunications	\$ 23,000	\$ 32,600	\$ (9,600)	(29)%

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

**State contributions to State Employee's Retirement System**

The increase in fiscal year 2008 expenditures was due to an overall increase in the State retirement rate from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

**Travel**

Increased travel expenditures result from a higher volume of inmate transfers to and from the facility.

**Equipment**

The State did not appropriate any funds towards the purchase of equipment in fiscal year 2007. In fiscal year 2008 funds were appropriated for the purchase of equipment, and due to wear and tear of current equipment, funds were used to replace various items.

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For the Two Years Ended June 30, 2008

**Fiscal Year 2008** (Continued)

**Telecommunications**

Telecom expenditures decreased in an amount similar to that of the appropriations that were given to the Center. The Center was only able to pay for 9 months of service with the reduced appropriation amount.

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DEPARTMENT OF CORRECTIONS  
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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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Employee retirement contributions paid by employer	\$ 0	\$ 170,578	\$ (170,578)	(100 %)
State contributions to State employee's Retirement System	\$ 1,543,895	\$ 1,047,307	\$ 496,588	47 %
Travel and allowances for committed, paroled and discharged prisoners	\$ 4,273	\$ 6,212	\$ (1,939)	(31%)
Equipment	\$ 0	\$ 17,726	\$ (17,726)	(100 %)
Telecommunications	\$ 32,600	\$ 22,674	\$ 9,926	44 %

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

**Employee retirement contributions paid by employer**

Expenditure item represents additional employee compensation made by the State, on behalf of qualifying employees, representing the employees' share of retirement costs. Beginning with fiscal year 2007, the state no longer pays union employees' portion of retirement expense.

**State contributions to State Employee's Retirement System**

The increase in fiscal year 2007 expenditures was due to an overall increase in the State retirement rate from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

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

**Fiscal Year 2007** (Continued)

**Travel and Allowance of Committed, Paroled, and Discharged Prisoners**

Travel and Allowance of Committed, Paroled, and Discharged Prisoners expenditures varies based on the number of prisoners leaving the facility, and the number released was higher in fiscal year 2006.

**Equipment**

The State did not appropriate any funds towards the purchase of equipment in fiscal year 2007.

**Telecommunications**

Telecom expenditures were less in fiscal year 2006 due to the decrease in appropriations. The Center was only appropriated enough funds to pay for 9 months of service in fiscal year 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 1 appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

Fiscal Year Ended June 30, 2008			
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$27,716	\$23,755	86 %

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

**Equipment**

The Center received and paid invoices for equipment that was purchased and received during the fiscal year, but not paid until the lapse period. These expenditures were for Solstice fryers, chairs, laundry carts, and a filing cabinet.

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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 1 appropriation line item 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>
Telecommunications	\$32,600	\$10,435	32 %

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

**Telecommunications**

The Center received and paid invoices for telecommunications that were incurred during the fiscal year, but not paid until the lapse period.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
For The Year Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
In-House Repair & Maint	\$ 24,993	\$ 74,385	\$ 73,059	\$ 26,319
Printing	7,275	10,131	12,874	4,532
Office Supplies	6,334	17,070	18,669	4,735
Mechanical Supplies	2,665	18,129	12,254	8,540
Medical Supplies	2,963	1,415	3,613	765
Food	98,124	1,116,455	1,097,009	117,570
Officer Clothing	1,233	27,729	28,192	770
Resident Clothing	13,149	98,480	102,383	9,246
Cleaning Supplies	28,064	172,680	171,561	29,183
Office Equipment	821	1,132	1,434	519
Small Tools	147	2,041	2,041	147
Household Equipment	7,355	15,438	17,674	5,119
Equipment NEC	37	2,042	2,048	31
Commodities NEC	2,579	10,775	11,496	1,858
Postage	12,326	19,374	22,545	9,155
Surplus	-	-	-	-
Gas, Oil, Antifreeze	100	56,771	56,771	100
	<u>\$ 208,165</u>	<u>\$ 1,644,047</u>	<u>\$ 1,633,623</u>	<u>\$ 218,589</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	\$ 33,087	\$ 867,971	\$ 861,870	\$ 39,188
	<u>\$ 33,087</u>	<u>\$ 867,971</u>	<u>\$ 861,870</u>	<u>\$ 39,188</u>

Center management stated the inventory balances at June 30 were reconciled to the records of the Center.

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SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
For The Year Ended June 30, 2007

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
In-House Repair & Maint	\$ 21,382	\$ 88,773	\$ 85,162	\$ 24,993
Printing	10,881	10,923	14,529	7,275
Office Supplies	6,770	21,096	21,532	6,334
Mechanical Supplies	2,923	10,350	10,608	2,665
Medical Supplies	9,875	434	7,346	2,963
Food	93,858	980,009	975,743	98,124
Officer Clothing	1,283	17,191	17,241	1,233
Resident Clothing	24,622	91,411	102,884	13,149
Cleaning Supplies	25,754	167,928	165,618	28,064
Office Equipment	771	1,847	1,797	821
Small Tools	173	1,646	1,672	147
Household Equipment	8,915	17,251	18,811	7,355
Equipment NEC	55	3,501	3,519	37
Commodities NEC	1,778	19,331	18,530	2,579
Postage	13,313	31,149	32,136	12,326
Surplus	-	-	-	-
Gas, Oil, Antifreeze	-	46,435	46,335	100
	<u>\$ 222,353</u>	<u>\$ 1,509,275</u>	<u>\$ 1,523,463</u>	<u>\$ 208,165</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	\$ 18,183	\$ 905,538	\$ 890,634	\$ 33,087
	<u>\$ 18,183</u>	<u>\$ 905,538</u>	<u>\$ 890,634</u>	<u>\$ 33,087</u>

Center management stated the inventory balances at June 30 were reconciled to the records of the Center.

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CENTER FUNCTIONS AND PLANNING PROGRAM

CENTER'S FUNCTION

ROBINSON CORRECTIONAL CENTER'S MISSION STATEMENT

The mission of the Robinson Correctional Center is to protect the public from the criminal offenders through a system of incarceration and supervision which securely segregates offenders from society and assures offenders of their constitutional rights. As a minimum security institution that features academic and vocational training, as well as a therapeutic substance abuse program, Robinson Correctional Center strives to enhance the above and other quality programs in an attempt to ensure successful reentry of its offenders into society.

CENTER LOCATION

Robinson Correctional Center is an adult male, American Disability Act Level 5, Minimum Security Facility, located in Southeastern Illinois, just one mile northeast of the City of Robinson in Crawford County. The facility is approximately 6.5 miles from the Indiana border and 230 miles south of Chicago. Robinson Correctional Center opened in January of 1991, with a design capacity of 600 inmates. Currently, the facility houses an average daily population of 1,200 inmates.

The facility is composed of 23 buildings, which provide over 200,000 square feet of serviceable space. This includes 6 housing units, each containing 10 dormitory rooms with 20 beds per room, and an administrative building containing the executive, personnel, business and records office, a control center, armory and main gate. Also within the compound are an Academic/Vocation building, a multi-purpose building with a gym and nondenominational chapel, a medical unit, segregation unit, a food service building and a building housing identification, personal property, commissary, and laundry. Outside the perimeter fence sits a maintenance building, storehouse and a training facility which includes a firing range. The entire complex occupies approximately 100 acres.

CENTER PURPOSE

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

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CENTERS FUNCTION AND PLANNING PROGRAM - CONTINUED

PLANNING PROGRAM

Robinson Correctional Center has developed a formal management system to address the Department of Corrections and various other standards. Formal written long and short-term goals have been established with respect to its functions and programs. On an annual basis, key personnel are responsible for the implementation of these goals, meeting to update the plan, assessing the program for the attainment of goals and objectives previously established, and to determine if plans are being implemented in accordance with the time schedule set forth. Additionally, the goals and objectives of the administrative staff and the department heads formulated to comply with the Center's functions and planning program are reviewed and revised 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		
	2008	2007	2006
Administrative	7	7	7
Business office and stores	12	12	12
Clinical services	13	13	13
Recreation	1	1	1
Maintenance	7	7	7
Laundry	1	1	1
Correctional Officers	179	185	192
Dietary	14	15	15
Medical/Psychiatric	1	1	1
Religion	1	0	0
Records/Bureau of Identification	7	7	8
Secretary/Clinical	2	2	1
523/Supply Supervisor	2	3	3
Total	<u>247</u>	<u>254</u>	<u>261</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 year	185	192
New Correctional Officers hired	0	0
Correctional Officers transferred-in	1	1
Correctional Officers transferred-out	4	2
Correctional Officers separated from Department	3	6
Correctional Officers, end of the year	<u>179</u>	<u>185</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.

	FISCAL YEAR		
	2008	2007	2006
Paid overtime hours worked during fiscal year	17,834	14,487	5,801
Value of overtime hours worked during fiscal year	\$ 730,652	\$ 542,864	\$ 215,710
Compensatory hours earned during fiscal year	19,270	17,427	13,220
Value of compensatory hours earned during fiscal year	\$ 541,115	\$ 451,130	\$ 331,891
Total paid overtime hours and earned compensatory hours during fiscal year	37,104	31,914	19,021
Total Value of paid overtime hours and earned compensatory hours during fiscal year	\$ 1,271,767	\$ 993,994	\$ 547,601

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

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INMATE COMMISSARY OPERATION - CONTINUED

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, 20 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 determined the facility, at the direction of the General Office, was marking up the commodities the statutorily mandated percentages plus an additional 7% for overhead cost allocation.

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	600	600	600
Inmate population (as of May 31)	1183	1203	1,205
Average number of inmates	1202	1202	1,200
Expenditures from appropriations	\$ 24,361,405	\$ 21,570,872	\$ 21,201,895
Less-equipment and capital improvements	27,716	0	17,726
Net Expenditures	<u>\$ 24,333,689</u>	<u>\$ 21,570,872</u>	<u>\$ 21,184,169</u>
Net inmate cost per year	<u>\$ 20,244</u>	<u>\$ 17,946</u>	<u>\$ 17,654</u>

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

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

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CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	247	254	261
Average number of correctional officers	179	185	192
Average number of inmates	1202	1202	1,200
Ratio of employees to inmates	1 to 4.9	1 to 4.7	1 to 4.6
Ratio of correctional officers to inmates	1 to 6.7	1 to 6.5	1 to 6.3

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

	<u>FISCAL YEAR</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	4	2

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	29	29	29

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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	182,449	162,081	180,496
Lunch	352,794	334,829	356,311
Dinner	337,228	320,757	362,137
1:00 a.m. meal	20,680	20,557	20,719
Staff meals	61,600	62,000	50,400
Vocational School Meals	1,909	2,022	853
Total Meals Served	<u>956,660</u>	<u>902,246</u>	<u>970,916</u>
Food Cost	<u>\$ 1,150,587</u>	<u>\$ 993,663</u>	<u>\$ 969,135</u>
Cost Per Meal	<u>\$ 1.21</u>	<u>\$ 1.11</u>	<u>\$ 1.00</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
Medical Services:	<u>\$2,820,395</u>	<u>\$2,715,766</u>	<u>\$2,853,449</u>
Clergy Services:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Robinson Correctional Center is a Level 5, high-minimum security prison for adult males. It is located in southeastern Illinois one mile northeast of Robinson in Crawford County. The facility is approximately 6.5 miles from the Indiana border and 230 miles south of Chicago.

The facility is comprised of 23 buildings, which provide more than 200,000 square feet of serviceable space. This includes six housing units, each containing 10 dormitory rooms with 20 beds per room, an administration building housing the executive, personnel, business and record offices, a control center, mailroom, armory and main gate. Also within the compound are an academic and vocation building, a multi-purpose building with a gym and non-denominational chapel, a medical unit, segregation unit, a food service building and a building housing identification, personal property, commissary and laundry. A maintenance building, warehouse and a training facility, which includes a firing range, are located outside the inner perimeter fence. The entire complex occupies approximately 100 acres

Reducing Recidivism

As a Level 5 facility, Robinson Illinois Correctional Center provides offenders with a variety of programs and services to assist them with a successful reintegration into society upon parole and eventual discharge. Such programming is available to offenders through the Education Department, Clinical Services, Religious Programming, and the Health Care Unit.

Education

Robinson Correctional Center provides offenders the opportunity to build upon their basic education level by obtaining a GED. To better serve offenders with educational opportunities and to reduce the waiting list for offenders wishing to enroll in ABE and GED programs, the academic class schedules were adjusted to add an additional class, going from two to three classes offered daily. This increased the number of enrollees in academic programs. Robinson Correctional Center's GED passing rate continues to exceed state and national passing rates, which illustrates the facility's dedication to correctional education. Offenders may also elect to participate in vocational courses with the goal of obtaining skills necessary to enter the civilian work forces. Such programs include business management, computer technology, food service, and horticulture.

Clinical Services

Clinical Services counseling staff assists in inmate issues regarding release dates, services upon release, suitable living arrangements, and parole expectations. The Clinical Services Department also assists inmates in getting necessary identification documents for use when paroled. The

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release process is also discussed in the programs and during Parole School Day 1 & 2 contacts with the field services counselor. Other programming available to offenders on a voluntary basis includes an anger management program and a substance abuse education program, TRAC 1 program and a lifestyle Redirection program.

Chaplain

The Chaplaincy Department assists offenders in pursuing their individual religious beliefs and practices as guaranteed by law but at the same time encouraging greater personal spiritual development. The available chaplaincy programs are conducted by unpaid volunteers who provide supervision, guidance and counseling toward the objective of reducing recidivism from a spiritual perspective.

Healthcare

The Health Care Units prepares offenders for release into the community by way of discharge planning. Offenders in need of health services upon release are assured follow-up care is provided and a supply of medication is sent with the offender as necessary. Additionally, programming offered by the facility psychologist includes sex offender group, stress management, and various offender support groups. The Center also uses the peer education program to share information with offenders returning to society.

Fiscal Responsibility and Budgetary Compliance

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

Community Assistance

The staff at Robinson Illinois Correctional Center reaches out to the community by participating in programs such as Keep Our Kids Warm and frequent blood drives.

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Staff Development

The Training Department at the Robinson Correctional Center is committed to providing training material that will enhance the safety and security of all staff and the facility. The Training Department provides an annual update of Policies, Procedures, and CPR/First Aid for all staff at RCC. The Training Department also provides annual re-certification in the use of Firearms and Chemical Agents for all Security Staff. All RCC Instructors are certified by the Illinois Department of Corrections Staff Development and Training in Springfield and are committed to providing quality instruction to all employees at the Robinson Illinois Correctional Center.