

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

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STATE OF ILLINOIS
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CENTER OFFICIALS

Warden

Current

6/01/06 – 11/25/08

Mr. Donald Gaetz

Mr. Don Hulick

Assistant Warden - Programs

Current

Mr. Gary Conder

Assistant Warden - Operations

Current

Mr. Andrew Ramos

Business Office Administrator II

Current

Mr. Richard Pautler

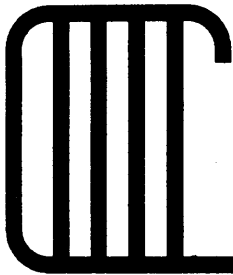
Business Office Administrator I

Current

Ms. Lynette Colvis

The Center is located at:

711 Kaskaskia Street
Menard, Illinois 62259



Illinois
Department of
Corrections

Pat Quinn
Governor

Roger E. Walker Jr.
Director

Menard Correctional Center / P.O. Box 711 / Menard, IL 62259-9998 / Telephone: (618) 826-5071 / TDD: (800) 526-0844

January 30, 2009

MANAGEMENT ASSERTION LETTER

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

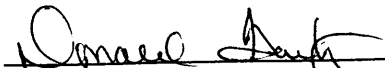
Ladies and Gentleman:

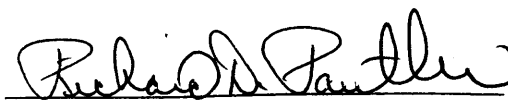
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Center. We are responsible for and we have established and maintained an effective system of internal controls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

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

Yours very truly,

MENARD CORRECTIONAL CENTER


Acting Warden – Mr. Donald Gaetz


Fiscal Officer – Mr. Richard Pautler

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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 nonstandard 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>
1	9	Voucher processing weaknesses	Significant Deficiency and Noncompliance

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

EXIT CONFERENCE

Center management waived having an exit conference per a correspondence dated January 29, 2009. The response to the recommendation was provided by Ms. Mary Ann Bohlen, Assistant Deputy Director of Fiscal Accounting and Compliance

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

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

In our opinion, the State of Illinois Department of Corrections - Menard Correctional Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are 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 – Menard 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 - Menard 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 - Menard 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 - Menard Correctional Center's internal control over compliance.

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

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

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

The State of Illinois department of Corrections – Menard Correctional Center's response to the finding identified in our examination is described in the accompanying Schedule of Findings. We did not examine the State of Illinois Department of Corrections – Menard Correctional Center response, 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 Annual Cost Statistics, Service Efforts and Accomplishments, Employee Overtime, and Comparative Schedule of Cash Receipts and Deposits on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

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

J.W. Boyle & Co., Ltd.

J. W. BOYLE & CO, LTD.

January 30, 2009

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

Current Findings

08-1 **FINDING** (Voucher Processing Weaknesses)

The Illinois Department of Corrections - Menard Correctional Center (Center) did not approve vouchers for payment in a timely manner.

We noted eleven of 100 (11%) vouchers tested, totaling \$485,205, were approved for payment 4 to 64 days late.

The Illinois Department of Corrections Directive 02.35.120 and the Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either approve or deny the bill in whole or part within 30 days after physical receipt of the bill.

Center personnel stated invoices did not get approved timely due to Contract Obligation Documents from the Department of Corrections – Central Office not being received timely in order to allow the Center to approve the invoices within 30 days, staffing constraints at the Center, and appropriation availability limiting when the invoices could be approved and paid.

Failure to promptly approve vouchers may result in the late payment of bills and could cause the State to pay interest penalties. (Finding Code No. 08-1)

Recommendation

We recommend the Center comply with the Illinois Department of Corrections Directive procedures and the Illinois Administrative Code and implement controls to ensure vouchers are approved within the required time frame.

Center Response

Recommendation accepted. The facility will make every effort to ensure vouchers are approved in accordance with the Prompt Pay Act.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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
MENARD CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2008

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Annual Cost Statistics
 - Center Inmate Statistics (not examined)
 - Center Employee Statistics (not examined)
 - Cell Square Feet Per Inmate (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Annual Cost Statistics and Service Efforts and Accomplishments, Employee Overtime and Comparative Schedule of Cash Receipts and Deposits 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
MENARD CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2008

	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				
GENERAL REVENUE FUND - 001				
Personal services	\$ 47,513,100	\$ 2,585,906	\$ 47,040,883	\$ 472,217
Student, member and inmate compensation	355,300	34,944	355,273	27
State contributions to State Employees' Retirement System	7,868,600	428,643	7,795,685	72,915
State contributions to Social Security	3,494,400	193,786	3,494,330	70
Contractual services	8,044,200	421,630	8,044,121	79
Travel	30,200	3,302	30,182	18
Travel and allowances for committed, paroled and discharged prisoners	13,500	13,110	13,448	52
Commodities	4,723,500	4,422,794	4,722,856	644
Printing	29,400	27,443	29,392	8
Equipment	21,300	1,928	21,225	75
Telecommunications services	151,500	120,396	151,500	-
Operation of automotive equipment	172,400	146,824	172,396	4
Total - Fiscal Year 2008	\$ 72,417,400	\$ 4,046,533	\$ 71,871,291	\$ 546,109

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

	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
APPROPRIATIONS				
NET OF TRANSFERS				
\$ 43,657,600	\$ 41,315,254	\$ 2,339,985	\$ 43,655,239	\$ 2,361
333,800	299,613	34,124	333,737	63
5,037,700	4,763,896	270,068	5,033,964	3,736
3,242,300	3,065,275	174,929	3,240,204	2,096
7,747,605	7,264,083	483,408	7,747,491	114
34,000	30,745	3,092	33,837	163
17,000	16,666	293	16,959	41
4,588,049	4,065,815	510,756	4,576,571	11,478
31,300	30,162	1,124	31,286	14
28,300	3,899	24,377	28,276	24
150,500	119,471	31,029	150,500	-
169,700	128,690	41,010	169,700	-
Total - Fiscal Year 2007	\$ 61,103,569	\$ 3,914,195	\$ 65,017,764	\$ 20,090

PUBLIC ACT 94-0798

GENERAL REVENUE FUND - 001

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

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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)	\$ 72,417,400	\$ 65,037,854	\$ 63,851,400
EXPENDITURES			
Personal services	\$ 47,040,883	\$ 43,655,239	\$ 42,784,963
Employee retirement contributions paid by employer	-	-	556,617
Student, member and inmate compensation	355,273	333,737	345,333
State contributions to State Employees' Retirement System	7,795,685	5,033,964	3,335,651
State contributions to Social Security	3,494,330	3,240,204	3,175,576
Contractual services	8,044,121	7,747,491	9,233,319
Travel	30,182	33,837	40,853
Travel and allowances for committed, paroled and discharged prisoners	13,448	16,959	16,468
Commodities	4,722,856	4,576,571	4,033,456
Printing	29,392	31,286	29,172
Equipment	21,225	28,276	25,601
Telecommunications services	151,500	150,500	105,390
Operation of automotive equipment	172,396	169,700	121,100
Total Expenditures	<u>\$ 71,871,291</u>	<u>\$ 65,017,764</u>	<u>\$ 63,803,499</u>
LAPSED BALANCES	<u>\$ 546,109</u>	<u>\$ 20,090</u>	<u>\$ 47,901</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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 four special revenue funds.

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

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 185,797	\$ 2,492,448	\$ -
Interest / Investment Income	127	699	39
Miscellaneous:			
Other	8,667	-	19,412
Donations	-	-	-
Total Revenues	<u>194,591</u>	<u>2,493,147</u>	<u>19,451</u>
<u>EXPENDITURES</u>			
Purchases	171,105	2,045,576	-
General and Administrative	11,689	4,413	-
Contractual			
Equipment	-	2,934	1,153
Donations	-	-	-
Other	1,964	-	19,776
Total Expenditures	<u>184,758</u>	<u>2,052,923</u>	<u>20,929</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,833</u>	<u>440,224</u>	<u>(1,478)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	3,933
Transfers (Out)	<u>(9,833)</u>	<u>(440,224)</u>	<u>-</u>
Total Other Financing Sources	<u>(9,833)</u>	<u>(440,224)</u>	<u>3,933</u>
Net Change in Fund Balance	-	-	2,455
Fund Balance July 1, 2007	-	-	37,710
Fund Balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,165</u>

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 259,511	\$ 2,403,976	\$ -
Interest / Investment Income	160	720	32
Miscellaneous:			
Other	4,582	8,163	14,993
Donations	-	-	-
Total Revenues	<u>264,253</u>	<u>2,412,859</u>	<u>15,025</u>
<u>EXPENDITURES</u>			
Purchases	239,324	1,964,737	-
General and Administrative	11,326	3,551	-
Contractual			
Equipment	30	168	510
Donations	-	-	509
Other	342	8,046	16,929
Total Expenditures	<u>251,022</u>	<u>1,976,502</u>	<u>17,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,231</u>	<u>436,357</u>	<u>(2,923)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	5,292
Transfers (Out)	<u>(13,231)</u>	<u>(436,357)</u>	<u>-</u>
Total Other Financing Sources	<u>(13,231)</u>	<u>(436,357)</u>	<u>5,292</u>
Net Change in Fund Balance	-	-	2,369
Fund Balance July 1, 2006	-	-	35,341
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,710</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
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	\$ -	\$ 299,846	\$ -	\$ 400,390
Receipts				
Investment Income	-	776	-	987
Inmate Account Receipts	-	2,949,491	-	2,768,170
Appropriations from General Revenue Fund	-	-	-	-
TOTAL RECEIPTS	<u>-</u>	<u>2,950,267</u>	<u>-</u>	<u>2,769,157</u>
Disbursements				
Inmate Account Disbursements	-	2,988,331	-	2,868,708
Disbursements for released inmates	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>2,988,331</u>	<u>-</u>	<u>2,868,708</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(779)	-	(993)
TOTAL TRANSFERS	<u>-</u>	<u>(779)</u>	<u>-</u>	<u>(993)</u>
Balance - June 30	<u>\$ -</u>	<u>\$ 261,003</u>	<u>\$ -</u>	<u>\$ 299,846</u>

Note: Schedule is presented on the cash basis of accounting

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

	2008					2007				
	Land	Buildings	Equipment	Improvements	Total	Land	Buildings	Equipment	Improvements	Total
Balance, beginning	\$ 937,105	\$ 62,619,435	\$ 5,542,970	\$ 25,688,088	\$ 94,787,598	\$ 937,105	\$ 62,604,616	\$ 5,802,669	\$ 25,624,006	\$ 94,968,396
Additions:										
Purchases	-	-	43,755	129,690	173,445	-	-	54,443	-	54,443
Transfers-in	-	-	2,351,760	-	2,351,760	-	-	37,839	15,429	53,268
Capital Development Board	-	-	23,833	-	23,833	-	14,819	-	5,542	20,361
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	400	-	400
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	18,721	-	18,721	-	-	8,450	-	8,450
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	3,844	13,204	5,597	22,645	-	-	-	43,111	43,111
Total Additions	-	3,844	2,451,273	135,287	2,590,404	-	14,819	101,132	64,082	180,033
Deductions:										
Transfers-out	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	146,838	-	146,838	-	-	247,799	-	247,799
Surplus property	-	-	18,067	-	18,067	-	-	113,032	-	113,032
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	2,351	-	2,351	-	-	-	-	-
Total Deductions	-	-	167,256	-	167,256	-	-	360,831	-	360,831
Balance, ending	\$ 937,105	\$ 62,623,279	\$ 7,826,987	\$ 25,823,375	\$ 97,210,746	\$ 937,105	\$ 62,619,435	\$ 5,542,970	\$ 25,688,088	\$ 94,787,598

Note: The property 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
MENARD CORRECTIONAL CENTER
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	\$ 1,237	\$ 664	\$ 906
Inmate Restitution	-	-	-
Dormant Inmate Accounts	-	-	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	904	81	472
TOTAL RECEIPTS	<u>\$ 2,141</u>	<u>\$ 745</u>	<u>\$ 1,378</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 1,736	\$ 550	\$ 725
Department of Corrections Reimbursement Fund - 523	405	195	653
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 2,141</u>	<u>\$ 745</u>	<u>\$ 1,378</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 1,736	\$ 550	\$ 725
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 1,736</u>	<u>\$ 550</u>	<u>\$ 725</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.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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 contribution to State Employees' Retirement System	\$7,795,685	\$5,033,964	\$2,761,721	55%
Travel & allowance for committed, paroled and discharged prisoners	13,448	16,959	(3,511)	(21)%
Equipment	21,225	28,276	(7,051)	(25)%

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

State contributions to State Employees' Retirement System

Retirement increased by 55% due to the contribution rate increasing from 11.525% in FY07 to 16.561% in FY08.

Travel & allowance for committed, paroled and discharged prisoners

In prior years, an inmate was given \$10, a bus ticket, and any monies remaining in his account upon release. In FY 08, the policy was revised to state that an inmate shall only receive \$10 and a bus ticket, if the remaining monies in his account do not cover both the \$10 and bus ticket. In addition, the number of inmates released in 2008 decreased.

Equipment

The decrease in FY08 was due to budget constraints for new equipment purchases.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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</u> <u>JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$0	\$556,617	\$(555,617)	(100)%
State contribution to State Employees' Retirement System	5,033,964	3,335,651	1,698,313	51%
Telecommunications services	150,500	105,390	45,110	43%
Operation of automotive equipment	169,700	121,100	48,600	40%

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

Employee retirement contributions paid by employer

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

State contributions to State Employees' Retirement System

Retirement increased by 51% due to the contribution rate increasing from 7.792% in FY06 to 11.525% in FY07.

Telecommunications services

In fiscal year 2006, four months of payments to Central Management Services (CMS) for telecommunication service expenditures were suspended and these payments were made in fiscal year 2007.

Operation of automotive equipment

In fiscal year 2006, four months of payments to Central Management Services (CMS) for operation of automotive equipment expenditures were suspended and these payments were made in fiscal year 2007.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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 two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2008</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$21,225	\$19,297	91%
Telecommunications services	\$151,500	\$31,104	21%

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

Equipment

Equipment purchased in FY 08 was not paid for until the lapse period because appropriated funds were not available until that period of time.

Telecommunications services

Due to budget limitations monthly payments to Central Management Services were not paid until the lapse period. They were held pending the availability of the appropriation after all other vendor payments.

STATE OF ILLINOIS
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MENARD 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 three appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$28,276	\$24,377	86%
Telecommunications services	\$150,500	\$31,029	21%
Operation of automotive equipment	\$169,700	\$41,010	24%

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

Equipment

Equipment purchased in FY 07 was not paid for until the lapse period because appropriated funds were not available until that period of time.

Telecommunications services

Due to budget limitations monthly payments to Central Management Services were not paid until the lapse period. They were held pending the availability of the appropriation after all other vendor payments.

Operation of automotive equipment

Additional appropriated funds for automotive expenditures were not available until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
GENERAL REVENUE FUND				
General Stores	\$ 800,008	\$ 3,981,064	\$ 3,918,229	\$ 862,843
Mechanical Stores	103,752	369,999	345,519	128,232
Resident Clothing	44,714	301,612	263,363	82,963
Officers' Clothing	83,953	33,450	57,659	59,744
Office Supplies	-	82,118	67,422	14,696
Postage	15,334	53,000	55,374	12,960
Surplus Inventory	-	-	-	-
	<u>\$ 1,047,761</u>	<u>\$ 5,109,654</u>	<u>\$ 4,995,990</u>	<u>\$ 1,161,438</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 12,560	\$ 205,002	\$ 203,668	\$ 13,894
Residents' Commissary Fund	194,995	1,966,560	2,017,015	144,540
	<u>\$ 207,555</u>	<u>\$ 2,171,562</u>	<u>\$ 2,220,683</u>	<u>\$ 158,434</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 630,913	\$ 4,193,808	\$ 4,024,713	\$ 800,008
Mechanical Stores	129,798	245,407	271,453	103,752
Resident Clothing	60,769	334,138	350,193	44,714
Officers' Clothing	-	323,535	239,582	83,953
Postage	9,778	53,000	47,444	15,334
Surplus Inventory	-	-	-	-
	<u>\$ 831,258</u>	<u>\$ 5,149,888</u>	<u>\$ 4,933,385</u>	<u>\$ 1,047,761</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 14,955	\$ 261,878	\$ 264,273	\$ 12,560
Residents' Commissary Fund	194,027	1,944,072	1,943,104	194,995
	<u>\$ 208,982</u>	<u>\$ 2,205,950</u>	<u>\$ 2,207,377</u>	<u>\$ 207,555</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

FUNCTIONS

The Menard Correctional Center is one of 27 adult correctional centers within the Illinois Department of Corrections and is the largest maximum security facility in the State of Illinois. Its purpose is to maintain custody and control of Court ordered incarceration of adult male felons. Its rated capacity is 3,098 inmates and its inmates are classified as minimum, medium, and maximum security. Over the past few years, the unit management was expanded, and housing by aggression levels was established.

The purpose of the Center is to confine its inmates in a safe, secure and humane manner, preserve and promote individual rights and responsibilities, and in turn, ensure the ultimate protection of society. Inherent with this purpose is the offering of a variety of program activities for all inmates by complying with Department Rules and Directives. All inmates are afforded the opportunity to explore and participate in programs designed to assist them towards a successful reintegration into society and to reduce the negative effects of incarceration.

PLANNING PROGRAM

Menard Correctional Center has developed a formal management system to address the Department of Corrections and various other standards. Goals and objectives are established by the Chief Administrative Officer, Administrative Officials and Department Heads. These individuals meet on a monthly basis to consider alternative approaches, review and update goals and objectives, and monitor operating results in terms of achieving established goals and objectives, on a timely basis. Included in these goals and objectives is to maintain the accreditation status with the American Correctional Association. Menard Correctional Center was the first maximum security prison to win this accreditation status.

AGENCY HEAD AND LOCATION

Donald A. Hulick, Warden
711 Kaskaskia Street
Menard, Illinois 62259

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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.

	<u>Fiscal Year Ending June 30,</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	20	22	23
Business office and stores	23	23	19
Clinical services	35	35	33
Maintenance	22	25	26
Utilities	6	6	6
Laundry	3	4	4
Correctional Officers	583	609	600
Transportation	0	0	1
Dietary	35	37	34
Medical/Psychiatric	41	43	44
Religion	3	2	1
Secretary/Records/Clerical	5	5	4
Total	<u>776</u>	<u>811</u>	<u>795</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.

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	609	621
New Correctional Officers hired	0	11
Correctional Officers transferred-in	3	12
Correctional Officers transferred-out	5	12
Correctional Officers separated from Department	24	23
Correctional Officers, end of the year	<u>583</u>	<u>609</u>

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

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MENARD CORRECTIONAL CENTER
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EMPLOYEE OVERTIME (not examined)

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

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>29,284</u>	<u>13,159</u>	<u>17,222</u>
Value of overtime hours worked during fiscal year	<u>\$1,282,025</u>	<u>\$573,132</u>	<u>\$665,029</u>
Compensatory hours earned during fiscal year	<u>34,965</u>	<u>28,084</u>	<u>25,367</u>
Value of compensatory hours earned during fiscal year	<u>\$1,012,092</u>	<u>\$766,145</u>	<u>\$666,606</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>64,249</u>	<u>41,243</u>	<u>42,590</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$2,294,117</u>	<u>\$1,339,277</u>	<u>\$1,331,635</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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 17 and 18 of this report.

As part of our testing 15 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted no exceptions.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
MENARD 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>3,098</u>	<u>3,098</u>	<u>3,098</u>
Inmate population (as of May 31)	<u>3,478</u>	<u>3,407</u>	<u>3,433</u>
Average number of inmates	<u>3,466</u>	<u>3,457</u>	<u>3,476</u>
Expenditures from appropriations	\$71,871,291	\$65,017,764	\$63,803,499
Less-equipment and capital improvements	<u>21,225</u>	<u>28,276</u>	<u>25,601</u>
Net expenditures	<u>\$71,850,066</u>	<u>\$64,989,488</u>	<u>\$63,777,898</u>
Net inmate cost per year	<u>\$20,730</u>	<u>\$18,799</u>	<u>\$18,348</u>

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

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

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DEPARTMENT OF CORRECTIONS
MENARD 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>776</u>	<u>811</u>	<u>795</u>
Average number of correctional officers	<u>583</u>	<u>609</u>	<u>600</u>
Average number of inmates	<u>3,466</u>	<u>3,457</u>	<u>3,476</u>
Ratio of employees to inmates	<u>1 to 4.5</u>	<u>1 to 4.3</u>	<u>1 to 4.4</u>
Ratio of correctional officers to inmates	<u>1 to 5.9</u>	<u>1 to 5.7</u>	<u>1 to 5.8</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	36	23

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>39</u>	<u>39</u>	<u>39</u>

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MENARD CORRECTIONAL CENTER
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ANALYSIS OF OPERATIONS
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FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	1,265,090	1,250,125	1,268,740
Lunch	1,265,090	1,250,125	1,268,740
Dinner	1,265,090	1,250,125	1,268,740
1:00 a.m. meal	22,630	21,535	22,265
Staff meals	219,000	191,260	184,325
Vocational School Meals	<u>13,140</u>	<u>12,775</u>	<u>12,410</u>
Total Meals Served	<u>4,050,040</u>	<u>3,975,945</u>	<u>4,025,220</u>
Food Cost	<u>\$3,611,202</u>	<u>\$3,437,080</u>	<u>\$2,973,611</u>
Cost Per Meal	<u>\$0.89</u>	<u>\$0.86</u>	<u>\$0.74</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	\$ 5,177,810	\$ 4,627,784	\$ 2,440,425
Health Professionals, LTD	-	-	3,331,863
	<u>\$ 5,177,810</u>	<u>\$ 4,627,784</u>	<u>\$ 5,772,288</u>
Clergy Services:			
Rabbi Scheiman	<u>\$0</u>	<u>\$0</u>	<u>\$1,435</u>

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LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

- Administration Building was closed and all offices were moved to different areas of the facility. This move also consisted of implementing new policies and procedures as well as revamping the telephone and radio system.
- Due to issues with flooding, sump pumps were installed in all electrical vaults. The ravine behind Tower 3 was replaced, the fence behind Tower 2 was moved, the culverts between MSU and the General Division were replaced, and approval has been granted to replace the north wall of the Power/Boiler House.
- The entire Overtime Equalization Program was overhauled. The new program is more user friendly and eliminates the vast amount of time needed to input overtime.
- Initiated a new program titled Job Prep. This program prepares offenders for the world of employment in the free community. This is a 60 hour program that meets Monday through Friday for 4 hours a day for three weeks. Target audience is offenders soon to be released.
- Parole School is a one day intense meeting that offenders experience with a parole officer and field service rep near their release date. This program deals with parole issues offenders will experience.
- Re-Entry Summits are held approximately every six months. The first summit was held December 2007. The summits gather 100 offenders in the MSU gym and have outside presenters meet with them for an entire day. Menard has completed two of these to date.
- Lifestyle Redirection is a 12 week course, 4 days per week. Many life skills are included in this program.
- Trac 1 is a replacement for the Pre-Start Program. The target audience is newly arrived offenders and they are given information to ease their transition to confinement. This is a one week program.