

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

____ PONTIAC 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
PONTIAC CORRECTIONAL CENTER

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

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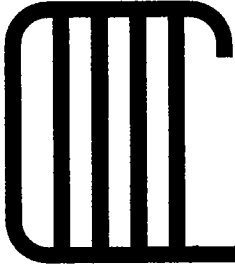
STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

CENTER OFFICIALS

Acting Warden (5/27/08 to present)	Mr. Joseph Mathy
Warden (6/1/06 to 5/27/08)	Mr. Eddie Jones
Assistant Warden – Programs (5/1/07 to present)	Mr. Marcus Hardy
Assistant Warden – Programs (4/1/05 to 4/30/07)	Mr. Robert Griffen
Assistant Warden – Operations (6/1/06 to present)	Mr. Joseph Mathy
Business Office Administrator I (9/1/04 to present)	Mr. James Cunningham

The Center is located at:

700 West Lincoln Street
Pontiac, IL 61764



Illinois
Department of
Corrections

Pat Quinn
Governor

Roger E. Walker Jr.
Director

Pontiac Correctional Center/700 W. Lincoln Street/P.O. Box 99/Pontiac, IL 61764/Telephone:(815)842-2816/TDD: (800)526-0844

February 2, 2009

De Raimo Hillger & Associates
655 N. LaGrange Road, Suite 102
Frankfort, IL 60423

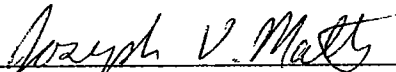
Ladies and Gentleman:

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. 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. 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,

Pontiac Correctional Center



Joseph Mathy, Acting Warden



James Cunningham, Business Office
Administrator

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

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

SUMMARY OF FINDINGS

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

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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NONE

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

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A		Failure to Provide Educational Programs
B		Failure to Maintain Complete Perpetual Inventory Records

EXIT CONFERENCE

Center management waived having an exit conference per a correspondence dated January 26, 2009.

JOHN J. DE RAIMO
FERNE M. HILLGER

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

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

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

Internal Control

The management of the State of Illinois Department of Corrections Pontiac 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 Pontiac 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 Pontiac 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 Pontiac 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.

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

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

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter to your office.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Shared Resources, 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.

De Raimo Hillger & Associates

February 2, 2009

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

Current Findings

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

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

Prior Findings Not Repeated

A. Failure to Provide Educational Programs

The Pontiac Correctional Center did not provide educational programs for all committed persons as required by statutory mandate.

During this examination period, a teacher was hired and educational programs were resumed. (Finding Code No. 06-1)

Disposition: During the current examination period, our testing disclosed educational programs were offered to those inmates meeting the class requirements.

B. Failure to Maintain Complete Perpetual Inventory Records

The Pontiac Correctional Center did not maintain complete inventory records in a standardized inventory control system during the entire examination period.

During this examination period, the Center was able to enter and track all inventory items in the TIMS standardized automated inventory system. (Finding Code No. 06-2)

Disposition: During the current examination period, our testing of the inventory balances at June 30, 2008, did not disclose any instances of noncompliance of balances in the automated TIMS inventory system.

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

SUMMARY

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

Fiscal Schedules and Analysis:

Schedule of Appropriations, Expenditures and Lapsed Balances

June 30, 2008

June 30, 2007

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

Description of Locally Held Funds

Schedule of Locally Held Funds

June 30, 2008 – Special Revenue Funds

June 30, 2007 – Special Revenue Funds

June 30, 2008 and 2007 – Cash Basis

Schedule of Changes in State Property

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

Shared Resources (not examined)

Annual Cost Statistics

Center 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 Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Shared Resources, 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
PONTIAC 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 AUGUST 1 TO AUGUST 31, 2008		
\$ 36,609,100	\$ 33,200,119	\$ 1,714,100	\$	\$ 34,914,219	\$ 1,694,881
204,700	187,330	17,319		204,649	51
6,062,800	5,510,296	284,396		5,794,692	268,108
2,598,700	2,470,109	128,566		2,598,675	25
6,909,200	6,700,223	208,482		6,908,705	495
30,300	28,515	1,727		30,242	58
5,300	3,722	1,511		5,233	67
2,531,700	2,348,209	181,639		2,529,848	1,852
12,600	9,483	2,782		12,265	335
20,100	18,169	1,831		20,000	100
128,900	128,695	122		128,817	83
98,600	92,392	6,208		98,600	-
\$ 55,212,000	\$ 50,697,262	\$ 2,548,683	\$	\$ 53,245,945	\$ 1,966,055

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

Total - Fiscal Year 2008

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES JULY 1 TO AUGUST 31, 2007		
PUBLIC ACT 94-0798						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 34,661,700	\$ 32,942,843	\$ 1,718,812	\$ 34,661,655	\$ 45	
Student, member and inmate compensation	212,500	194,854	17,638	212,492	8	
State contributions to State Employees' Retirement System	4,002,400	3,803,944	198,433	4,002,377	23	
State contributions to Social Security	2,583,947	2,455,122	128,795	2,583,917	30	
Contractual services	7,845,883	7,142,024	698,196	7,840,220	5,663	
Travel	36,189	34,761	1,428	36,189	-	
Travel and allowances for committed, paroled and discharged prisoners	7,500	7,428	41	7,469	31	
Commodities	2,442,714	2,342,981	98,582	2,441,563	1,151	
Printing	22,100	21,899	162	22,061	39	
Equipment	-	-	-	-	-	
Telecommunications services	160,600	136,079	24,517	160,596	4	
Operation of automotive equipment	109,500	99,006	10,494	109,500	-	
Total - Fiscal Year 2007	\$ 52,085,033	\$ 49,180,941	\$ 2,897,098	\$ 52,078,039	\$ 6,994	

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
PONTIAC 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)	<u>\$ 55,212,000</u>	<u>\$ 52,085,033</u>	<u>\$ 51,104,700</u>
EXPENDITURES			
Personal services	\$ 34,914,219	\$ 34,661,655	\$ 33,952,396
Employee retirement contributions paid by employer	-	-	439,382
Student, member and inmate compensation	204,649	212,492	216,933
State contributions to State Employees' Retirement System	5,794,692	4,002,377	2,651,729
State contributions to Social Security	2,598,675	2,583,917	2,528,374
Contractual services	6,908,705	7,840,220	8,490,578
Travel	30,242	36,189	22,157
Travel and allowances for committed, paroled and discharged prisoners	5,233	7,469	10,692
Commodities	2,529,848	2,441,563	2,487,656
Printing	12,265	22,061	23,645
Equipment	20,000	0	60,040
Telecommunications services	128,817	160,596	124,901
Operation of automotive equipment	98,600	109,500	93,064
Total Expenditures	<u>\$ 53,245,945</u>	<u>\$ 52,078,039</u>	<u>\$ 51,101,547</u>
LAPSED BALANCES	<u>\$ 1,966,055</u>	<u>\$ 6,994</u>	<u>\$ 3,153</u>

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

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

1. Governmental Funds

General Revenue Fund

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

Special Revenue Funds

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

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

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
PONTIAC 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
 PONTIAC CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the Year ended June 30, 2008

	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>		
Income from Sales	899,130	
Interest / Investment Income	618	56
Miscellaneous:		
Other		31,105
Donations		
Total Revenues	899,748	31,161
<u>EXPENDITURES</u>		
Purchases	745,373	
General and Administrative	5,789	
Contractual		
Equipment	1,677	245
Donations		
Other		25,325
Total Expenditures	752,839	25,570
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 146,909	 5,591
<u>OTHER FINANCING SOURCES</u>		
Transfers In		
Transfers (Out)	(146,909)	
Total Other Financing Sources	(146,909)	-
 Net Change in Fund Balance	 -	 5,591
 Fund Balance July 1, 2007	 -	 12,496
 Fund Balance June 30, 2008	 -	 18,087

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

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

	<u>Residents' Commissary Fund</u>	<u>Employees' Benefit Fund</u>
<u>REVENUES</u>		
Income from Sales	886,266	
Interest / Investment Income	522	43
Miscellaneous:		
Other		37,689
Donations		
Total Revenues	<u>886,788</u>	<u>37,732</u>
<u>EXPENDITURES</u>		
Purchases	730,138	
General and Administrative	6,778	
Contractual		
Equipment		
Donations		
Other		36,845
Total Expenditures	<u>736,916</u>	<u>36,845</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>149,872</u>	<u>887</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In		
Transfers (Out)	<u>(149,872)</u>	
Total Other Financing Sources	<u>(149,872)</u>	<u>-</u>
Net Change in Fund Balance	-	887
Fund Balance July 1, 2006	-	11,609
Fund Balance June 30, 2007	<u>-</u>	<u>12,496</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC 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	\$0	\$132,462	\$ 300	\$ 141,098
Receipts				
Investment Income		628		574
Inmate Account Receipts		1,181,351		1,144,004
Appropriations from General Revenue Fund				
TOTAL RECEIPTS	<u>0</u>	<u>1,181,979</u>	<u>0</u>	<u>1,144,578</u>
Disbursements				
Inmate Account Disbursements		1,018,217		1,009,261
Disbursements for released inmates		148,533	300	143,379
TOTAL DISBURSEMENTS	<u>0</u>	<u>1,166,750</u>	<u>300</u>	<u>1,152,640</u>
Fund Transfers				
Fund Transfers In				
Fund Transfers (Out)		(628)		(574)
TOTAL TRANSFERS	<u>0</u>	<u>(628)</u>	<u>0</u>	<u>(574)</u>
Balance - June 30	<u>\$ -</u>	<u>\$ 147,063</u>	<u>\$ -</u>	<u>\$ 132,462</u>

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC CORRECTIONAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007

	2008				2007					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	4,437,124	63,400,905	3,742,378	-	71,580,407	4,437,124	63,400,905	4,055,279	-	71,893,308
Additions:										
Purchases	-	-	17,840	-	17,840	-	-	15,671	-	15,671
Transfers-in:										
Intra-agency	-	-	1,145,413	-	1,145,413	-	-	110,758	-	110,758
Inter-agency	-	-	-	-	-	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	14,656	-	14,656	-	-	10,536	-	10,536
Employees' Benefit Fund	-	-	160	-	160	-	-	-	-	-
Donations	-	-	22,406	-	22,406	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	5,500	-	5,500
Total additions	-	-	1,200,475	-	1,200,475	-	-	142,465	-	142,465
Deductions:										
Transfers-out:										
Intra-agency	-	-	110,941	-	110,941	-	-	349,852	-	349,852
Inter-agency	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	14,665	-	14,665	-	-	99,859	-	99,859
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	200	-	200	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	5,655	-	5,655
Total deductions	-	-	125,806	-	125,806	-	-	455,366	-	455,366
Balance, ending	4,437,124	63,400,905	4,817,047	-	72,655,076	4,437,124	63,400,905	3,742,378	-	71,580,407

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC 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	\$ 1,033	\$ 1,257	\$ 310
Inmate Restitution	-	-	-
Dormant Inmate Accounts	407	3	1,436
Funeral Furlough	-	0	0
Staff Witness Fees	-	30	58
Contraband Cash	-	22	-
Copying Fees	-	-	500
Miscellaneous	<u>28,981</u>	<u>19,402</u>	<u>21,367</u>
TOTAL RECEIPTS	<u>\$ 30,421</u>	<u>\$ 20,714</u>	<u>\$ 23,671</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 6,079	\$ 4,132	\$ 4,938
Department of Corrections Reimbursement Fund - 523	<u>24,342</u>	<u>16,582</u>	<u>18,733</u>
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 30,421</u>	<u>\$ 20,714</u>	<u>\$ 23,671</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 6,079	\$ 4,132	\$ 4,938
Add: Deposits in transit - Beginning of year	136	205	64
Deduct: Deposits in transit - End of year	<u>-</u>	<u>(136)</u>	<u>(205)</u>
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 6,215</u>	<u>\$ 4,201</u>	<u>\$ 4,797</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
PONTIAC 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 JUNE 30</u>		<u>INCREASE (DECREASE)</u>	<u>%</u>
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	
State contributions to State Employees' Retirement System	\$ 5,794,692	\$ 4,002,377	\$ 1,792,315	44.78%
Travel and allowances for committed, paroled and discharged prisoners	\$ 5,233	\$ 7,469	\$ (2,236)	(29.94)%
Printing	\$ 12,265	\$ 22,061	\$ (9,796)	(44.40)%
Equipment	\$ 20,000	\$ 0	\$ 20,000	100.00%

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

State contribution to State Employees' Retirement System

State contributions to State Employees' Retirement System increased from fiscal year 2007 to fiscal year 2008 as a result of the annual revision of the employer contribution rate. Contribution rate was 11.53% in fiscal year 2007 and 16.561% in fiscal year 2008.

Travel and allowances for committed, paroled and discharged prisoners

Travel and allowances for committed, paroled and discharged prisoners decreased from fiscal year 2007 to fiscal year 2008 as less discharged prisoners rode the bus upon leaving the institution.

Printing

Printing decreased from fiscal year 2007 to fiscal year 2008 as the Center decreased paper usage as it increased controls over printing inventory.

Equipment

Equipment increased from fiscal year 2007 to fiscal year 2008 as the Center received an increase in funding for equipment expenditures in fiscal year 2008.

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

Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	<u>%</u>
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	
Employee retirement contributions paid by the employer	\$ 0	\$ 439,382	\$ (439,382)	(100.00)%
State contributions to State Employees' Retirement System	\$ 4,002,377	\$ 2,651,729	\$ 1,350,648	50.93%
Travel	\$ 36,189	\$ 22,157	\$ 14,032	63.33%
Travel and allowances for committed, paroled and discharged prisoners	\$ 7,469	\$ 10,692	\$ (3,223)	(30.14)%
Equipment	\$ 0	\$ 60,040	\$ (60,040)	(100.00)%
Telecommunications	\$ 160,596	\$ 124,901	\$ 35,695	28.58%

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

Employee retirement contributions paid by the employer

Employee retirement contributions paid by the employer decreased from fiscal year 2006 to fiscal year 2007 due to a change in the union contract for AFSCME employees.

State contributions to State Employees' Retirement System

State contributions to State Employees' Retirement System increased from fiscal year 2006 to fiscal year 2007 as a result of the annual revision of the employer contribution rate. Contribution rate was 7.792% in fiscal year 2006 and 11.53% in fiscal year 2007.

Travel

Travel increased from fiscal year 2006 to fiscal year 2007 as a result of increased automotive mileage reimbursement, an increase in travel due to changes in medical contracts and union contract changes for reimbursement of lunches.

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

Fiscal Year 2007 (continued)

Travel and allowances for committed, paroled and discharged prisoners

Travel and allowances for committed, paroled and discharged prisoners decreased from fiscal year 2006 to fiscal year 2007 as less discharged prisoners rode the bus upon leaving the institution.

Equipment

Equipment decreased from fiscal year 2006 to fiscal year 2007 as the Center received no funding for equipment expenditures in fiscal year 2007.

Telecommunication

Telecommunication increased from fiscal year 2006 to fiscal year 2007 as the Center paid additional telecommunication charges in fiscal year 2007 that had not been paid in fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC 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>
Travel and allowances for committed, paroled and discharged prisoners	\$ 5,233	\$ 1,511	28.87%
Printing	\$12,265	\$ 2,782	22.68%

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

Travel and allowances for committed, paroled and discharged prisoners

Bus tickets purchased for inmates use upon departure were received at end of fiscal year in June 2008 and paid for during lapse period.

Printing

Printing incurred before June 30, 2008 was paid during the lapse period as this was when the Center was able to spend printing appropriations.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC 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 no appropriation line items with significant (20% or more) lapse period expenditures.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
PONTIAC 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	\$ 313,738	\$ 1,481,398	\$ 1,612,532	\$ 182,604
Mechanical Stores	190,846	75,213	123,161	142,898
Resident/Inmate Clothing	30,859	73,039	95,812	8,086
Officers' Clothing	-	-	-	-
Postage	4,361	17,407	21,061	707
	<u>\$ 539,804</u>	<u>\$ 1,647,057</u>	<u>\$ 1,852,566</u>	<u>\$ 334,295</u>
LOCAL FUNDS				
Residents' Commissary Fund	86,068	711,705	741,740	56,033
	<u>\$ 86,068</u>	<u>\$ 711,705</u>	<u>\$ 741,740</u>	<u>\$ 56,033</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 335,867	\$ 980,636	\$ 1,002,765	\$ 313,738
Mechanical Stores	176,316	44,449	29,919	190,846
Resident Clothing	-	89,753	58,894	30,859
Officers' Clothing	1,976	-	1,976	-
Postage	8,977	18,972	23,588	4,361
Surplus Inventory	837	-	837	-
	<u>\$ 523,973</u>	<u>\$ 1,133,810</u>	<u>\$ 1,117,979</u>	<u>\$ 539,804</u>
LOCAL FUNDS				
Residents' Commissary Fund	81,260	731,057	726,249	86,068
	<u>\$ 81,260</u>	<u>\$ 731,057</u>	<u>\$ 726,249</u>	<u>\$ 86,068</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Pontiac Correctional Center (Center) located in Livingston County is one of the five maximum-security facilities within the Illinois Department of Corrections (Department). The Center, established in 1871 as a juvenile facility, is now an adult facility designed to house 2,000 inmates and is a maximum-security disciplinary segregation institution with a medium security unit.

The Center's purpose is to confine its inmates in a safe, secure, humane manner, to promote individual rights and responsibilities, and, in turn, to ensure the ultimate protection of society. Inherent in 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. However, because of the conversion to a segregation facility, the need for classes, jobs, and much of the recreational programming was generally eliminated. Greater influence is now given to library services since the majority of the population has restricted out-of-cell activities.

Mr. Joseph Mathy is the Acting Warden of the Center. The Department maintains its General Office in Springfield. The address of the Center is Pontiac Correctional Center, 700 West Lincoln, Pontiac, IL 61764.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

PONTIAC CORRECTIONAL CENTER

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

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year Ending June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	16	17	18
Business office and stores	14	18	18
Clinical services	22	23	25
Work Camp	0	0	0
Recreation	0	0	1
Maintenance	13	15	14
Utilities	3	3	5
Laundry	1	1	1
Correctional Officers	451	485	523
Dietary	21	22	23
Medical/Psychiatric	13	13	14
Religion	1	1	1
Secretary/Records/Clerical	0	0	0
Total	<u>555</u>	<u>598</u>	<u>643</u>

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

	Fiscal Year	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	479	509
New Correctional Officers hired	0	17
Correctional Officers transferred-in	1	4
Correctional Officers transferred-out	14	26
Correctional Officers separated from Department	17	25
Correctional Officers, end of the year	<u>449</u>	<u>479</u>

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

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EMPLOYEE OVERTIME (not examined)

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

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>45,364</u>	<u>30,925</u>	<u>12,472</u>
Value of overtime hours worked during fiscal year	<u>\$1,969,088</u>	<u>\$1,268,898</u>	<u>\$ 500,469</u>
Compensatory hours earned during fiscal year	<u>18,316</u>	<u>17,638</u>	<u>13,929</u>
Value of compensatory hours earned during fiscal year	<u>\$ 527,277</u>	<u>\$ 471,023</u>	<u>\$ 359,218</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>63,680</u>	<u>48,563</u>	<u>26,401</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$2,496,365</u>	<u>\$1,739,921</u>	<u>\$ 859,687</u>

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.

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INMATE COMMISSARY OPERATION (cont.)

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 16 and 17 of this report.

As part of our testing 5 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted that the items had a mark-up of between 31% and 34%.

SHARED RESOURCES (not examined)

<u>Position</u>	<u>Date of Assignment</u>	<u>Percentage of Time</u>
Public Service Administrator	July 1, 2006 through June 30, 2008	20%

A Public Service Administrator was performing services at Pontiac Correctional Center, however, was being paid by Dwight Correctional Center.

CENTER INMATE STATISTICS (not examined)

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

	<u>Fiscal Year</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Inmate population (as of May 31)	<u>1,642</u>	<u>1,527</u>	<u>1,601</u>
Average number of inmates	<u>1,613</u>	<u>1,589</u>	<u>1,542</u>
Expenditures from appropriations	\$53,245,945	\$52,078,039	\$51,101,547
Less-equipment and capital improvements	<u>20,000</u>	<u>0</u>	<u>60,040</u>
Net expenditures	<u>\$53,225,945</u>	<u>\$52,078,039</u>	<u>\$51,041,507</u>
Net inmate cost per year	<u>\$ 32,998</u>	<u>\$ 32,774</u>	<u>\$ 33,101</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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PONTIAC 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>555</u>	<u>598</u>	<u>643</u>
Average number of correctional officers	<u>451</u>	<u>485</u>	<u>523</u>
Average number of inmates	<u>1,613</u>	<u>1,589</u>	<u>1,542</u>
Ratio of employees to inmates	<u>1 to 2.9</u>	<u>1 to 2.7</u>	<u>1 to 2.4</u>
Ratio of correctional officers to inmates	<u>1 to 3.6</u>	<u>1 to 3.3</u>	<u>1 to 2.9</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	136	93

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>56</u>	<u>61</u>	<u>58</u>

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PONTIAC CORRECTIONAL CENTER
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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	550,785	541,660	510,270
Lunch	587,285	578,160	583,270
Dinner	587,285	578,160	583,270
1:00 a.m. meal	0	0	0
Staff meals	100,375	100,375	127,750
Vocational School Meals	<u>3,750</u>	<u>3,750</u>	<u>4,160</u>
Total Meals Served	<u>1,829,480</u>	<u>1,802,105</u>	<u>1,808,720</u>
Food Cost	<u>\$1,919,111</u>	<u>\$1,715,713</u>	<u>\$1,633,123</u>
Cost Per Meal	<u>\$1.05</u>	<u>\$.95</u>	<u>\$.90</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Wexford Health Services, Inc.	\$4,182,027	\$3,978,493	\$2,261,818
Health Professionals, Ltd.	0	0	2,375,891
Others	<u>12,818</u>	<u>11,376</u>	<u>5,941</u>
	<u>\$4,194,845</u>	<u>\$3,989,869</u>	<u>\$4,643,650</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Pontiac Correctional Center, established in 1871 as a juvenile facility, is now an adult facility and a maximum-security disciplinary segregation institution with a medium security unit. The Center also houses maximum-security protective custody status inmates and is one of three (3) facilities within the Department of Corrections that houses inmates who received the death penalty. This facility, with an average population of 1,589 inmates in FY07 and 1,613 inmates in 08 operates under the Department of Corrections' rules and regulations promulgated in Chapter 730 of the Illinois Criminal Law and Procedures codified under Act 5 of the Unified Code of Corrections.

The institutional audit process is ongoing. Staff is assigned to conduct follow-up inspections and assist to ensure audit findings are correct. Members of the Pontiac Correctional Center Audit Team tour the facility on a regular basis to identify potential problems.

Pontiac Correctional Center was involved with the local communities by participating in the Livingston County Relay for Life. It continues to provide inmate labor to assist in cleaning along the highways in the community. Staff members also volunteer many community hours of service by coaching football, softball, baseball, and basketball; as well as participating in the Big Brother and Big Sister programs.

The Center's Employee Benefit Fund has donated money to local charities, such as the United Way, the Boys and Girls Club, and Adopt a Family program.

Every Christmas, the Pontiac Correctional Center sponsors the Angel Tree. Employees sponsor a needy child in the local area, and buy them a Christmas present. Finally, Pontiac Correctional Center staff make personal contributions to the SECA campaign and have donated to flood victims in the local area.

The Mental Health Unit at Pontiac Correctional Center is a 94-bed specialized placement treatment unit. This Unit provides professional mental health intervention, including psychiatry and psychology services, medication management, case management, individual and group counseling, and crisis intervention. This unit is for a target population of long-term segregation offenders who are experiencing chronic, severe mental illnesses. The unit was partially opened in March 2001 and was fully implemented when additional offenders were admitted in September 2001.

The Unit is located on the second and fourth galleries in the South cell house. The structure of the cell house was initially remodeled with updated plumbing and electrical systems as part of scheduled cell house renovations. The cell doors and cell fronts were modified to provide graded placements that could be used dependent upon individual offender's adjustment and behavior. The cell doors and fronts on the fourth gallery are bars that are used for more stable offenders with improved adjustment and disciplinary records. The cell doors and fronts on the second gallery are perforated which provide both visibility into the cell and, at the same time, additional security and control measures for offenders who are exhibiting more disruptive behavior or have more severe symptoms. In addition, the first six cells on the second gallery were constructed to provide a secure environment for offenders on special watch status. These

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) – (continued)

cells have secure bedding and plumbing facility, and provide exceptional staff visibility through plexi-glass cell doors and fronts.

The Pontiac Mental Health Unit has been a significant program for the Pontiac facility, as well as the Department of Corrections. Long considered a most difficult population, the chronically mentally ill segregation offenders are being managed more effectively and treated more efficaciously in this specialized unit.