

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

TAMMS CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

Performed as Special Assistant Auditors  
For the Auditor General, State of Illinois

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006

**TABLE OF CONTENTS**

	<u>Page</u>
Center Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	4
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	5
Schedule of Findings	
Current Findings	8
Prior Findings Not Repeated	9
Supplementary Information for State Compliance Purposes	
Summary	10
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	11
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	13
Description of Locally Held Funds	14
Schedule of Locally Held Funds	15
Schedule of Changes in State Property	18
Comparative Schedule of Cash Receipts and Deposits (not examined)	19
Analysis of Significant Variations in Expenditures	20
Analysis of Significant Lapse Period Spending	23
Schedule of Changes in Inventories	25
Analysis of Operations	
Center Functions and Planning Program	26
Average Number of Employees	28
Employee Overtime (not examined)	28
Inmate Commissary Operation	29
Annual Cost Statistics	
Costs Per Year Per Inmate (not examined)	30
Ratio of Employees to Inmates (not examined)	31
Cell Square Feet Per Inmate (not examined)	31
Food Services (not examined)	32
Medical and Clergy Service Contracts (not examined)	32
Service Efforts and Accomplishments (not examined)	33

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006

**CENTER OFFICIALS**

Warden (Current)	Mr. Jay Merchant
Warden (4/1/06 to 8/15/06)	Mr. Terry McCann
Warden (3/2/06 to 3/31/06)	Vacant
Warden (7/1/04 to 3/1/06)	Mr. Shelton Frey
Assistant Warden – Programs (Current)	Vacant
Assistant Warden – Programs (4/1/06 to 8/13/06)	Mr. Greg Lambert
Assistant Warden – Programs (9/6/05 to 3/31/06)	Mr. Greg Pattison
Assistant Warden – Programs (7/1/04 to 9/5/05)	Mr. Eddie Jones
Assistant Warden – Operations (Current)	Mr. Greg Lambert
Assistant Warden – Operations (4/1/06 to 8/13/06)	Vacant
Assistant Warden – Operations (9/6/05 to 3/31/06)	Mr. Eddie Jones
Assistant Warden – Operations (3/1/05 to 9/5/05)	Vacant
Assistant Warden – Operations (7/1/04 to 2/28/05)	Mr. Shannon Jackson
Business Office Administrator (Current)	Ms. Gloria (Maxine) Shupe
Business Office Administrator (7/1/04 to 11/8/04)	Vacant

The Center is located at:  
200 Supermax Road  
Tamms, Illinois 62988



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

**Rod R. Blagojevich**  
Governor

**Roger E. Walker Jr.**  
Director

Tamms Correctional Center / 200 Supermax Road, P.O. Box 400 / Tamms, IL 62988 / Telephone: (618) 747-2042 / TDD: (800) 828-0844

STATE COMPLIANCE EXAMINATION  
MANAGEMENT ASSERTION LETTER

Martin & Shadid, CPAs, P.C.  
456 Fulton Street, Suite 126  
Peoria, IL 61602

September 28, 2006

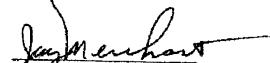
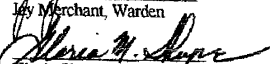
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the year(s) ended June 30, 2005 and June 30, 2006, the Agency has materially complied with the assertions below.

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

Yours very truly,

Tamms Correctional Center

  
Jay Merchant, Warden  
  
Gloria Shupe, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006

**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 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 compliance testing performed.

**SUMMARY OF FINDINGS**

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

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

**SCHEDULE OF FINDINGS**

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1.	9	Inadequate Segregation of Duties

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated January 29, 2007.

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2207A BROADWAY  
PEKIN, ILLINOIS 61554  
TELEPHONE  
(309) 353-5252  
(309) 353-2021 FAX

3810 N. PROSPECT RD.  
PEORIA, ILLINOIS 61614  
TELEPHONE  
(309) 682-5144  
(309) 682-6140 FAX

**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 – Tamms 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, 2006. The management of the State of Illinois Department of Corrections – Tamms Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections – Tamms Correctional Center’s compliance based on our examination.

- A. The State of Illinois Department of Corrections - Tamms Correctional Center 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 - Tamms 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 - Tamms 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. The State revenues and receipts collected by the State of Illinois Department of Corrections - Tamms 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 - Tamms Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections - Tamms 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 Department's General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections – General Office compliance report. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

Our examination was conducted 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 - Tamms Correctional Center's compliance with those requirements 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 - Tamms Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections - Tamms Correctional Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

#### **Internal Control**

The management of the State of Illinois Department of Corrections - Tamms Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections - Tamms Correctional Center's internal control over compliance with the aforementioned requirements 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. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses.

There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

**Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the fiscal year 2006 Residents' Benefit Fund information, Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 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.

*Martin & Shabid, CPAs, P.C.*

September 28, 2006



STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2006

Current Findings

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF FINDINGS  
For the Two Years Ended June 30, 2006

Prior Findings Not Repeated

06-1. Finding: Inadequate Segregation of Duties

The Center did not maintain adequate segregation of duties over local funds. The person responsible for performing the inventory was also assigned the duty of physical custody. In addition, the individual responsible for receiving cash and preparing deposits also reconciled the funds. (Finding Code 04-1)

Status: Implemented.

Our current review of procedures revealed these duties had been segregated. The same individual who had physical custody no longer performed inventory. In addition, the same individual who reconciled the funds no longer received cash.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES  
For the Two Years Ended June 30, 2006

**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
  - Costs Per Year Per Inmate (not examined)
  - Ratio of Employees to Inmates (not examined)
  - Cell Square Feet Per Inmate (not examined)
  - Food Services (not examined)
  - Medical and Clergy Service Contracts (not examined)
  - Service Efforts and Accomplishments (not examined)

The accountants' report on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the fiscal year 2006 Residents' Benefit Fund information, Comparative Schedule of Cash Receipts and Deposits, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
			TO AUGUST 31, 2006	JULY 1		
PUBLIC ACT 94-0015						
GENERAL REVENUE FUND - 001						
Personal services	\$ 16,980,000	\$ 16,133,817	\$ 817,571	\$	16,951,388	\$ 28,612
Employee retirement contributions paid by employer	211,000	210,297	631		210,928	72
Student, member and inmate compensation	122,300	111,812	10,441		122,253	47
State contributions to State Employees' Retirement System	1,322,200	1,258,334	63,707		1,322,041	159
State contributions to Social Security	1,249,800	1,189,227	60,566		1,249,793	7
Contractual services	4,784,200	4,443,129	340,997		4,784,126	74
Travel	28,300	25,504	2,521		28,025	275
Travel and allowances for committed, paroled and discharged prisoners						
Commodities	843,000	819,882	23,028		842,910	90
Printing	13,600	13,439	160		13,599	1
Equipment	26,500	22,598	3,806		26,404	96
Telecommunications services	83,800	83,793			83,793	7
Operation of automotive equipment	81,600	72,373	8,973		81,346	254
<b>Total - Fiscal Year 2006</b>	<b>\$ 25,746,300</b>	<b>\$ 24,384,205</b>	<b>\$ 1,332,401</b>	<b>\$</b>	<b>25,716,606</b>	<b>\$ 29,694</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2005

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2005	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
			EXPENDITURES TO AUGUST 31, 2005	EXPENDITURES JULY 1		
PUBLIC ACT 93-0842 & 93-0681						
GENERAL REVENUE FUND - 001						
Personal services	\$ 17,385,200	\$ 16,536,450	\$ 812,401	\$	\$ 17,348,851	\$ 36,349
Employee retirement contributions paid by employer	34,598	34,598	-	-	34,598	-
Student, member and inmate compensation	125,400	109,981	10,150	-	120,131	5,269
State contributions to State Employees' Retirement System	2,709,200	2,571,635	127,621	-	2,699,256	9,944
State contributions to Social Security	1,320,400	1,173,364	58,628	-	1,231,992	88,408
Contractual services	4,106,700	3,680,856	300,700	-	3,981,556	125,144
Travel	32,400	26,629	1,554	-	28,183	4,217
Travel and allowances for committed, paroled and discharged prisoners	1,900	-	-	-	-	1,900
Commodities	920,600	858,383	54,049	-	912,432	8,168
Printing	13,900	13,849	-	-	13,849	51
Equipment	7,400	2,535	1,338	-	3,873	3,527
Telecommunications services	127,500	102,690	7,129	-	109,819	17,681
Operation of automotive equipment	68,100	53,159	9,233	-	62,392	5,708
Total - Fiscal Year 2005	\$ 26,853,298	\$ 25,164,129	\$ 1,382,803	\$	\$ 26,546,932	\$ 306,366

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

	FISCAL YEAR		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842 & 93-0681	P.A. 93-0091
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 25,746,300	\$ 26,853,298	\$ 28,160,800
EXPENDITURES			
Personal services	\$ 16,951,388	\$ 17,348,851	\$ 17,292,374
Employee retirement contributions paid by employer	210,928	34,598	871,239
Student, member and inmate compensation	122,253	120,131	128,031
State contributions to State Employees' Retirement System	1,322,041	2,699,256	1,566,880
State contributions to Social Security	1,249,793	1,231,992	1,270,423
Contractual services	4,784,126	3,981,556	3,658,561
Travel	28,025	28,183	30,869
Travel and allowances for committed, paroled and discharged prisoners	-	-	884
Commodities	842,910	912,432	1,088,967
Printing	13,599	13,849	13,522
Equipment	26,404	3,873	90,377
Telecommunications services	83,793	109,819	119,065
Operation of automotive equipment	81,346	62,392	72,980
Total Expenditures	\$ 25,716,606	\$ 26,546,932	\$ 26,204,172
LAPSED BALANCES	\$ 29,694	\$ 306,366	\$ 1,956,628

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
DESCRIPTION OF LOCALLY HELD FUNDS  
For the Two Years Ended June 30, 2006

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 travel and allowances for discharged residents/inmates. The Travel and Allowance Revolving Fund is replenished from the Center's 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. This Center maintains three special revenue funds.

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for residents and employees. The Employees' Benefit Fund is also used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. During fiscal year 2006, the accounting and expenditure processing of the Residents' Benefit Fund were transferred to the Department of Corrections General Office.

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 which is a depository for the residents' money. The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2006

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund (not examined)
<u>REVENUES</u>			
Income from Sales	\$ 178,476	\$ 17,338	\$ -
Interest / Investment Income	238	196	2,175
Miscellaneous			
Entry Fees	-	-	-
Postage	-	-	-
Other	-	-	10,227
Donations	-	-	-
Total Revenues	<u>178,714</u>	<u>17,534</u>	<u>12,402</u>
<u>EXPENDITURES</u>			
Purchases	146,384	12,639	-
General and Administrative	-	-	7,360
Contractual	-	4,200	5,330
Equipment	-	-	2,336
Postage	-	-	-
Cable Television	-	-	-
Donations	-	3,151	-
Other	339	-	-
Total Expenditures	<u>146,723</u>	<u>19,990</u>	<u>15,026</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>31,991</u>	<u>(2,456)</u>	<u>(2,624)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	13,519
Transfers (Out)	<u>(31,991)</u>	<u>(18)</u>	<u>-</u>
Total Other Financing Sources	<u>(31,991)</u>	<u>(18)</u>	<u>13,519</u>
Net Change in Fund Balance	-	(2,474)	10,895
Fund Balance July 1, 2005	6,335	20,086	47,575
Fund Balance June 30, 2006	<u>\$ 6,335</u>	<u>\$ 17,612</u>	<u>\$ 58,470</u>

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



STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2005

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 157,914	\$ 19,315	\$ 26,050
Interest / Investment Income	145	88	274
Miscellaneous			
Entry Fees	-	-	-
Postage	-	-	-
Other	-	-	-
Donations	-	-	-
Total Revenues	<u>158,059</u>	<u>19,403</u>	<u>26,324</u>
<u>EXPENDITURES</u>			
Purchases	125,433	13,142	20,861
General and Administrative	-	-	-
Contractual	-	4,200	2,925
Equipment	-	-	2,569
Postage	-	-	-
Cable Television	-	-	-
Donations	-	1,620	3,043
Other	625	-	7,351
Total Expenditures	<u>126,058</u>	<u>18,962</u>	<u>36,749</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>32,001</u>	<u>441</u>	<u>(10,425)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	-	14,006
Transfers (Out)	<u>(32,001)</u>	-	-
Total Other Financing Sources	<u>(32,001)</u>	<u>-</u>	<u>14,006</u>
Net Change in Fund Balance	-	441	3,581
Fund Balance July 1, 2004	6,335	19,645	43,994
Fund Balance June 30, 2005	<u>\$ 6,335</u>	<u>\$ 20,086</u>	<u>\$ 47,575</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
For The Years Ended June 30

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund*	Residents' Trust Fund
Balance - July 1	\$ 2,700	\$ 48,953	\$ 1,733	\$ 4,873
Receipts				
Investment Income	-	405	-	723
Inmate Account Receipts	-	295,813	-	302,393
Appropriations from General Revenue Fund	-	112,187	-	123,292
<b>TOTAL RECEIPTS</b>	<u>-</u>	<u>408,405</u>	<u>-</u>	<u>426,408</u>
Disbursements				
Inmate Account Disbursements	-	452,080	-	445,713
Disbursements for released inmates	967	-	294	-
<b>TOTAL DISBURSEMENTS</b>	<u>967</u>	<u>452,080</u>	<u>294</u>	<u>445,713</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(405)	-	(723)
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>(405)</u>	<u>-</u>	<u>(723)</u>
Balance - June 30	<u>\$ 1,733</u>	<u>\$ 4,873</u>	<u>\$ 1,439</u>	<u>\$ (15,155)</u>

Note: Schedule is presented on the cash basis of accounting

\* Travel and Allowance Rev Fund is run through the Central Inmate Benefit Fund administered by the Central Office.

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

	2006				2005				Total	
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment		Land Improvements
Balance, beginning	\$ 248,904	\$ 73,278,527	\$ 3,197,011	\$ -	\$ 76,724,442	\$ 248,904	\$ 72,834,771	\$ 3,267,804	\$ -	\$ 76,351,479
Additions:										
Purchases	-	-	52,502	-	52,502	-	-	101,417	-	101,417
Transfers-in:										
Intra-agency	-	-	59,820	-	59,820	-	-	5,848	-	5,848
Inter-agency	-	-	-	-	-	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	50,844	-	-	50,844	-	443,756	-	-	443,756
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	50,844	112,322	-	163,166	-	443,756	107,265	-	551,021
Deductions:										
Transfers-out:										
Intra-agency	-	-	50,487	-	50,487	-	-	121,530	-	121,530
Inter-agency	-	-	-	-	-	-	-	9,804	-	9,804
Scrap property	-	-	25,497	-	25,497	-	-	46,724	-	46,724
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	75,984	-	75,984	-	-	178,058	-	178,058
Balance, ending	\$ 248,904	\$ 73,329,371	\$ 3,233,349	\$ -	\$ 76,811,624	\$ 248,904	\$ 73,278,527	\$ 3,197,011	\$ -	\$ 76,724,442

Note: The property balances at June 30, 2006 and 2005 have been reconciled to the property reports submitted to the Office of the Comptroller.

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

	FISCAL YEAR		
	2006	2005	2004
<b>RECEIPTS</b>			
Jury Duty	\$ 314	\$ 326	\$ 466
Inmate Restitution	-	-	2,820
Postage	18,271	17,086	12,667
Dormant Inmate Accounts	-	78	-
Funeral Furlough	-	-	1,259
Staff Witness Fees	-	-	-
Contraband Cash	45	-	-
Copying Fees	7	-	-
Miscellaneous	-	15	4,245
<b>TOTAL RECEIPTS</b>	<b>\$ 18,637</b>	<b>\$ 17,505</b>	<b>\$ 21,457</b>
<b>REMITTANCES</b>			
General Revenue Fund - 001	\$ 366	\$ 419	\$ 1,316
Department of Corrections Reimbursement Fund - 523	18,271	17,086	20,141
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<b>\$ 18,637</b>	<b>\$ 17,505</b>	<b>\$ 21,457</b>
<b>DEPOSITS</b>			
Receipts recorded by Center	\$ 366	\$ 419	\$ 1,316
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	(28)	-	-
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<b>\$ 338</b>	<b>\$ 419</b>	<b>\$ 1,316</b>

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  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2006

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
State Paid Retirement Contribution	\$210,928	\$34,598	\$176,330	510%
State Employee Retirement	\$1,322,041	\$2,699,256	\$(1,377,215)	(51)%
Contractual Services	\$4,784,126	\$3,981,556	\$802,570	20%
Equipment	\$26,404	\$3,873	\$22,531	582%
Telecommunications	\$83,793	\$109,819	\$(26,026)	(24)%
Operation of Auto Equipment	\$81,346	\$62,392	\$18,954	30%

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

State Paid Retirement Contribution

The increase in expenditures for the State Paid Retirement resulted from all but one pay period in fiscal year 2005 being expended from the Personal Services appropriation. In fiscal year 2006, the State paid its share of the employee contribution until December 31, 2005 and then ceased all payments.

State Employee Retirement

The decrease in State Employee Retirement expenditures was the result of the decreasing of the employer contribution rate from 16.107% in 2005 to 7.792% in 2006.

Contractual Services

The increase in contractual services expenditures was the result of increased health care contracts due to negotiations between Wexford and the Illinois Department of Corrections.

Equipment

The increase in equipment expenditures was the result of more funds being available for purchasing equipment.

Telecommunications

The decrease in telecommunications expenditures was the result of a decrease in appropriations for fiscal year 2006.

Operation of Auto Equipment

The increase in the operation of auto equipment expenditures was the result of maintaining old vehicles and repairing damaged vehicles due to deer accidents.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2006

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
State Paid Retirement Contribution	\$34,598	\$871,239	\$(836,641)	(96)%
State Employee Retirement	\$2,699,256	\$1,566,880	\$1,132,376	72%
Travel & Allowance	\$0	\$884	\$(884)	(100)%
Equipment	\$3,873	\$90,377	\$(86,504)	(96)%

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

State Paid Retirement Contribution

The decrease in State Paid Retirement Contribution expenditures was the result of a full year expended from this line item in fiscal year 2004. However, all but one pay period in fiscal year 2005 was instead expended from the Personal Services line item.

State Employee Retirement

The increase in expenditures for the State Employee Retirement was the result of the employer contribution rate increasing from 13.439% in 2004 to 16.107% in 2005. Also, beginning January 1, 2005, the employees made half the employee contribution to the retirement system in an amount of 2%.

Travel and allowances for committed, paroled and discharged prisoners

The decrease in Travel and allowances expenditures was the result of the closing of the Travel & Allowance Fund.

Equipment

The decrease in equipment expenditures was the result of a decrease in appropriations for equipment in fiscal year 2005.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2006 disclosed no appropriation line items with significant (20% or more) lapse period expenditures.



STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2005 disclosed one appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		<u>PERCENTAGE</u>
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	
Equipment	\$3,873	\$1,338	35%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Equipment

The lapse period expenditures represented invoices for equipment being paid during the lapse period when funding became available.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN INVENTORIES  
Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 137,848	\$ 764,561	\$ 789,865	\$ 112,544
Mechanical Stores	-	71,061	71,061	-
Resident Clothing	12,399	39,625	44,138	7,886
Officers' Clothing	442	14,483	14,499	426
Office Supplies	4,617	30,851	30,923	4,545
Postage	18,617	17,976	10,718	25,875
Surplus Inventory	268	-	268	-
	<u>\$ 174,191</u>	<u>\$ 938,557</u>	<u>\$ 961,472</u>	<u>\$ 151,276</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	\$ 6,101	\$ 145,458	\$ 147,248	\$ 4,311
	<u>\$ 6,101</u>	<u>\$ 145,458</u>	<u>\$ 147,248</u>	<u>\$ 4,311</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 151,220	\$ 821,026	\$ 834,398	\$ 137,848
Mechanical Stores	-	74,321	74,321	-
Resident Clothing	11,538	44,840	43,979	12,399
Officers' Clothing	567	20,916	21,041	442
Office Supplies	3,601	31,341	30,325	4,617
Postage	11,642	30,739	23,764	18,617
Surplus Inventory	268	-	-	268
	<u>\$ 178,836</u>	<u>\$ 1,023,183</u>	<u>\$ 1,027,828</u>	<u>\$ 174,191</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	\$ 3,804	\$ 128,810	\$ 126,513	\$ 6,101
	<u>\$ 3,804</u>	<u>\$ 128,810</u>	<u>\$ 126,513</u>	<u>\$ 6,101</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM

**Background**

The Tamms Correctional Center (Tamms) was developed in response to a need for a facility to house Illinois Department of Corrections' (IDOC) most disruptive, violent and problematic inmates. As one of currently twenty-nine adult facilities of the IDOC, Tamms has two facilities: a two-hundred bed Minimum Security Unit (MSU) which accepted its first resident in June of 1995; and a five-hundred bed Closed Maximum Security Facility (C-MAX) which received its first resident in March of 1998. The MSU provides for the custody, care and safety of adult males placed under its jurisdiction and also provides support services for the C-MAX.

**Mission Statement, Philosophy and Goals**

It is the overall goal of the C-MAX to improve the quality of life, safety, and day-to-day operations of the other Illinois Department of Corrections facilities and to enhance the safety of staff, inmates and the public. The operation and program philosophy that has been developed at the Tamms Correctional Center for the C-MAX focuses on providing an environment for inmates who have demonstrated an inability or unwillingness to conform to the requirements of a general population facility. In addition, inmates who have manifested a negative influence on the safety and security of the IDOC, or may have perpetrated criminal activity that threatens the community may be placed into this facility. Accordingly, the C-MAX provides extra high levels of security and restricts or eliminates privileges permitted at the other Illinois Department of Corrections' general population facilities. Furthermore, inmates are required to stay for a minimum, pre-determined length of time. Inmates have only returned to the general population facilities after demonstrating a positive behavior, a willingness to conform to stated rules and regulations or a change in the circumstances surrounding the rationale for the inmates' stay in the C-MAX has occurred. The minimum-security facility has as its primary objective that of providing services which focus on the recidivism problem for both first-time offender and the general inmate population by providing those skills necessary for a more positive and successful reintegration process back into community. In order to achieve this objective, inmates are afforded the opportunity to participate in programs, which allow for increased individual responsibility and decision-making authority in an environment which reasonable freedom but the necessary level of security and control for the protection of inmates, staff, visitors and the community.

**Agency Planning**

Planning for the Illinois Department of Corrections is completed at the Departmental level under the supervision and direction of the Director of the Department. The Department has a manager of Planning and Research directly responsible for the Centers' planning programs. However,

each facility is encouraged to participate by establishing facility-level goals within the strategic plan.

The departmental heads at Tamms Correctional Center meet on a monthly basis to discuss various activities and current events within their departments. These executive staff meetings provide the Center an opportunity to involve program management in the planning process. The department heads set short-term goals and evaluate the progress at the meetings.

#### **Evaluation and Conclusion**

It appears the Department of Corrections has taken over the planning function of the centers. However, the management of the Center appears to comply with this structure of planning and has fulfilled their part of the planning responsibilities such as short-term planning.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

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		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	12	11	14
Business office and stores	14	15	14
Clinical services	11	14	11
Work Camp	82	81	83
Maintenance	11	11	12
Laundry	-	-	1
Correctional Officers	177	193	228
Dietary	14	15	13
Medical/Psychiatric	3	3	3
Religion	2	2	2
Secretary/Clerical Misc.	-	1	2
Total	<u>326</u>	<u>346</u>	<u>383</u>

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.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

EMPLOYEE OVERTIME (cont.)

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred during fiscal year 2006 and 2005.

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>2,540</u>	<u>2,492</u>
Value of overtime hours worked during fiscal year	<u>\$100,745</u>	<u>\$91,962</u>
Compensatory hours earned during fiscal year	<u>10,054</u>	<u>9,127</u>
Value of compensatory hours earned during fiscal year	<u>\$251,622</u>	<u>\$215,830</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>12,594</u>	<u>11,619</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$352,367</u>	<u>\$307,792</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.

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, 2006 and 2005 are presented on pages 15 and 16 of this report.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

INMATE COMMISSARY OPERATION (cont.)

As part of our testing 10 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.

COSTS PER YEAR PER INMATE (not examined)

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>700</u>	<u>700</u>	<u>700</u>
Inmate population (as of May 31)	<u>463</u>	<u>460</u>	<u>456</u>
Average number of inmates	<u>464</u>	<u>459</u>	<u>458</u>
Expenditures from appropriations	\$25,716,606	\$26,546,932	\$26,204,172
Less-equipment and capital improvements	<u>26,404</u>	<u>3,873</u>	<u>90,377</u>
Net expenditures	<u>\$25,690,202</u>	<u>\$26,543,059</u>	<u>\$26,113,795</u>
Net inmate cost per year	<u>\$55,367</u>	<u>\$57,828</u>	<u>\$57,017</u>

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

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

RATIO OF EMPLOYEES TO INMATES (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average number of employees	<u>326</u>	<u>346</u>	<u>383</u>
Average number of correctional officers	<u>177</u>	<u>193</u>	<u>263</u>
Average number of inmates	<u>464</u>	<u>459</u>	<u>458</u>
Ratio of employees to inmates	<u>1 to 1.42</u>	<u>1 to 1.33</u>	<u>1 to 1.20</u>
Ratio of correctional officers to inmates	<u>1 to 2.62</u>	<u>1 to 2.38</u>	<u>1 to 1.74</u>

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>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Foot Per Inmate	<u>98</u>	<u>99</u>	<u>100</u>



STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

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>2006</u>	<u>2005</u>	<u>2004</u>
Breakfast	90,100	92,750	136,875
Lunch	100,700	100,700	147,825
Dinner	113,950	113,950	164,250
Staff meals	<u>38,425</u>	<u>46,375</u>	<u>89,425</u>
Total Meals Served	<u>343,175</u>	<u>353,775</u>	<u>538,375</u>
Food Cost	<u>\$603,400</u>	<u>\$692,200</u>	<u>\$886,869</u>
Cost Per Meal	<u>\$1.76</u>	<u>\$1.96</u>	<u>\$1.65</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 2006, 2005 and 2004.

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Wexford Health Services, Inc	\$1,780,174	\$2,933,263	\$2,575,775
Health Professionals Ltd	<u>1,776,764</u>	-	-
Total Medical Services	<u>\$3,556,938</u>	<u>\$2,933,263</u>	<u>\$2,575,775</u>
Clergy Services:			
Islamic Services	\$10,112	\$16,076	\$18,019
Catholic Services	<u>975</u>	<u>3,894</u>	<u>3,731</u>
Total Clergy Services	<u>\$11,087</u>	<u>\$19,970</u>	<u>\$21,750</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAMMS CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

**Minimum Security Unit**

Offenders assigned to the Tamms Correctional Center Minimum Security Unit (MSU) continued to provide a helping hand to the surrounding communities. The work crews provided various services to three counties including Alexander, Pulaski and Union County. Services provided for the communities included: special request projects such as preparing communities for the holidays, fairs, homecomings, weekend activities, etc.; picking up trash and litter from the interstate intersections and city streets; washing and waxing school buses; and stripping and waxing floors at schools.

Some of those areas receiving assistance from the Tamms MSU work crews were:

- **PARKS**  
Ft. DeFiance State Park – Alexander County  
Horseshoe Lake – Alexander County – Shawnee National Forest  
Trail of Tears State Park – Union county – Shawnee National Forest
- **WILDLIFE REFUGES**  
Union County Refuge – Shawnee National Forest  
Horseshoe Lake Refuge – Shawnee National Forest
- **DEPARTMENT OF TRANSPORTATION**  
Alexander County D.O.T. – Olive Branch  
Pulaski county D.O.T. – Villa Ridge  
Union County D.O.T. – Jonesboro
- **MUNICIPALITIES**  
Alexander County – Cairo, Olive Branch, Tamms, Thebes  
Pulaski County – Karnak, Olmsted, Mounds, Mounds City, Ullin  
Union County – Anna, Cobden, Dongola, Jonesboro

**Clinical Services**

On January 1, 2005, the Administrative Detention Re-Entry Management Program was initiated at the Pontiac Correctional Center. Although this program was developed and implemented at Pontiac, the sole purpose of the program is to successfully re-integrate validated, C-MAX, Administrative Detention offenders into general population settings. Prior to the implementation of this program, it was difficult for Tamms to transition validated offenders for C-MAX to other facilities due to the renunciation policy. This program increases the number of inmates transitioning from C-MAX and furthers Tamms' mission as valuable management tool for the Department. To date, Tamms has transferred 23 offenders to Pontiac through this program and the first five inmates have successfully completed the three-phase process and transitioned to general population.

On August 1, 2005, the Case History and Management Program (CHAMP) became functional at Tamms. The primary function of this program is to provide an automated system for counselors to enter clinical contacts for their offender caseloads. However, due to expanded features in the system, and expanded access to other administrators, it offers an improved communication system and offender management tool.

#### **Maintenance**

A new Barscreen Facility was installed. The facility began full operation of the new sewage barscreen facility at the beginning of 2005. The new equipment allows for a more complete grinding and removal of trash from the facility's sewer before it reaches the City of Tamms' sewage pumps. This has substantially decreased the amount of times the City's pumps are down due to an overwhelming amount of Tamms Correctional Center trash within the sewer system.

#### **Health Care Unit**

Tamms Correctional Center experienced another year without a successful Offender lawsuit involving allegations concerning medical services. This achievement can be attributed to the studies conducted through our continuous Quality Improvement Program, which have been beneficial in terms of providing specific data to indicate clearly what procedures are working and if changes should be implemented. If and when changes are implemented, Health Care Unit staff will perform follow-up studies to see if corrective action is actually working. Also, retaining experienced correctional medical staff contributed to another year without a successful Offender lawsuit regarding Tamms Correctional Center medical services.

#### **Mental Health**

The procedure for applying Therapeutic Restraints was revised significantly to provide more specific direction regarding restraint application, monitoring, and release. Most significantly the procedure allows for video monitoring in lieu of face-to-face monitoring when there is clinical justification. The new procedure contributed to a reduced amount of therapeutic Restraint application for manipulative inmates.

While nursing staff have always done a medical and quick mental health overview on newly transferred inmates, in 2005, Mental Health staff implemented a Suicide Screening Instrument, which was developed from the Correctional Mental Health Care standards. This new procedure enables Mental Health Staff to better detect inmates who may be acutely suicidal at intake, when statistically they are at higher risk. Mental Health professionals conduct the screening when on-site with nursing staff providing secondary support.

#### **Legal Services**

Rasho, et al v. Walker, et al case was filed as a class action challenge to the mental health treatment and placement of inmates with a mental illness at the Tamms Correctional Center. The case had the potential to affect several Illinois Department of Corrections (IDOC) policies on both a local and statewide level. This case was successfully settled on behalf of the IDOC and brought a conclusion to the litigation.

#### **Administration**

In an effort to reduce the total amount of waste deposited in our local landfills, the Tamms Correctional Center applied for and was awarded grant money to establish a recycling program at the facility. Tamms Correctional Center entered into an agreement with the Illinois Department of Commerce and Economic Opportunity in order to fund the recycling effort. The facility is

currently in the implementation stage, which includes ordering materials, collection containers, and placing them throughout the facility. The program should be fully operational in early 2006.

**Business Office/Fiscal**

Despite having a lower headcount and managing the same number of inmates with less security staff, the Tamms Correctional Center actually reduced its actual overtime budget expenditures from fiscal year 2004 to fiscal year 2005. In fiscal year 2004, the actual expenditure was \$218,825. In fiscal year 2005, through careful roster management and constant vigilance of overtime, the actual expenditure was \$91,962, which was 1.00% under budget. Additionally, in fiscal year 2005, Tamms Correctional Center remained 1.00% under budget for compensatory time, at \$215,830. Overall, Tamms Correctional Center reflected a saving of over \$468,075 (approximately 1.75%) in the total fiscal year 2005 budget.