

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
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  
ILLINOIS YOUTH CENTER – CHICAGO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006

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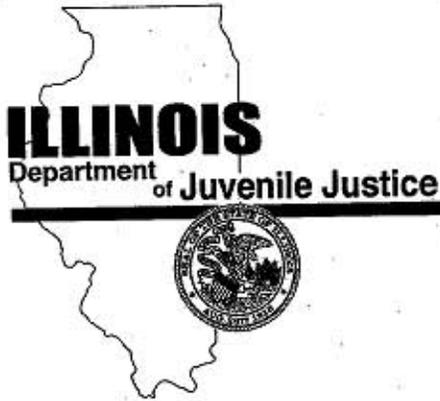
STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006

**CENTER OFFICIALS**

Acting Warden (12/01/06 - Current)	Mr. James Jackson
Warden (09/10/05 – 11/30/06)	Mr. James Kelly, Jr.
Warden (07/01/04 – 09/09/05)	Ms. Dawn S. Hines
Assistant Warden – Programs (09/01/05 to 11/30/06)	Mr. James Jackson
Assistant Warden – Programs (06/22/05 to 08/31/05)	Vacant
Assistant Warden – Programs (07/01/04 – 06/21/05)	Ms. Nicole Rayes
Assistant Warden – Operations (09/10/05 to Current)	Vacant
Assistant Warden – Operations (07/01/04 – 09/09/05)	Mr. James Kelly, Jr.
Business Office Administrator (Acting)	Ms. Kim Turner

The Center is located at:

136 N. Western Avenue  
Chicago, IL 60612



**Rod R. Blagojevich**  
Governor

**Kurt C. Friedenauer**  
Acting Director

**IYC Chicago, 136 N Western Ave, Chicago IL 60612**  
**Phone: (312) 633-5219 / TDD: (800) 526-0844**

MANAGEMENT ASSERTION LETTER

De Raimo Hillger & Ripp  
Certified Public Accountants  
655 N. LaGrange Road, Suite 102  
Frankfort, IL 60423

October 10, 2006

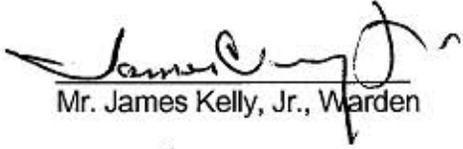
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the 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-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2005, the Center has materially complied with the assertions below.

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

Yours very truly,

Illinois Youth Center - Chicago



Mr. James Kelly, Jr., Warden



Ms. Kim Turner, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
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	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

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

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated October 31, 2006.

## DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-1347 • Telephone: (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO  
FERNE M. HILLGER  
ROBERT J. RIPP

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

- A. The State of Illinois Department of Corrections - Illinois Youth Center - Chicago 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 - Illinois Youth Center - Chicago 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 - Illinois Youth Center - Chicago 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 - Illinois Youth Center - Chicago 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 - Illinois Youth Center - Chicago on behalf of the State or held in trust by the State of Illinois Department of Corrections - Illinois Youth Center - Chicago 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.

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 - Illinois Youth Center - Chicago'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 - Illinois Youth Center - Chicago's compliance with specified requirements.

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

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

### **Internal Control**

The management of the State of Illinois Department of Corrections - Illinois Youth Center - Chicago 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 - Illinois Youth Center - Chicago'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.

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.

As required by the *Audit Guide*, immaterial findings relating to control deficiencies 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 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedules of Locally Held Funds, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, 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 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.

*De Raimo Hillger & Ripp*

October 10, 2006

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

Prior Findings Not Repeated

There were no findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2004.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
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
  - June 30, 2006
  - June 30, 2005
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds (not examined)
  - June 30, 2006 – Special Revenue Funds
  - June 30, 2005 – Special Revenue Funds
  - June 30, 2006 and 2005 – Cash Basis
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Shared Resources (not examined)
- Annual Cost Statistics
  - 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 Schedules of Locally Held Funds, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Shared Resources, Annual Cost Statistics, and Service Efforts and Accomplishments on which we 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  
ILLINOIS YOUTH CENTER - CHICAGO  
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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
			EXPENDITURES JULY 1 TO AUGUST 31, 2006	EXPENDITURES JULY 1 TO AUGUST 31, 2006		
<b>PUBLIC ACT 94-0015</b>						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 4,134,400	\$ 3,909,893	\$ 224,430	\$ 4,134,323	\$ 77	
Employee retirement contributions paid by employer	51,500	51,494	-	51,494	6	
Student, member and inmate compensation	10,100	8,919	1,118	10,037	63	
State contributions to State Employees' Retirement System	322,700	304,944	17,491	322,435	265	
State contributions to Social Security	308,900	291,983	16,844	308,827	73	
Contractual services	2,451,200	2,286,436	163,477	2,449,913	1,287	
Travel	1,700	1,300	316	1,616	84	
Travel and allowances for committed, paroled and discharged prisoners	-	-	-	-	-	
Commodities	220,600	199,706	20,858	220,564	36	
Printing	2,900	1,234	1,666	2,900	-	
Equipment	18,300	18,206	-	18,206	94	
Telecommunications services	18,300	18,293	-	18,293	7	
Operation of automotive equipment	16,600	15,477	1,109	16,586	14	
<b>Total - Fiscal Year 2006</b>	<b>\$ 7,557,200</b>	<b>\$ 7,107,885</b>	<b>\$ 447,309</b>	<b>\$ 7,555,194</b>	<b>\$ 2,006</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  
ILLINOIS YOUTH CENTER - CHICAGO  
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 JULY 1 TO AUGUST 31, 2005	EXPENDITURES JULY 1 TO AUGUST 31, 2005		
PUBLIC ACT 93-0842 & 93-0681						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 4,398,000	\$ 4,145,675	\$ 236,064	\$ 4,381,739	\$ 16,261	
Employee retirement contributions paid by employer	8,539	8,538	-	8,538	1	
Student, member and inmate compensation	9,700	7,953	940	8,893	807	
State contributions to State Employees' Retirement System	686,300	644,200	37,142	681,342	4,968	
State contributions to Social Security	321,100	298,196	17,314	315,510	5,590	
Contractual services	2,383,400	2,317,525	51,957	2,369,482	13,918	
Travel	6,700	4,392	905	5,297	1,403	
Travel and allowances for committed, paroled and discharged prisoners	300	-	-	-	300	
Commodities	207,800	179,367	18,068	197,435	10,365	
Printing	3,300	2,872	90	2,962	338	
Equipment	4,600	3,875	-	3,875	725	
Telecommunications services	31,200	23,609	1,114	24,723	6,477	
Operation of automotive equipment	24,900	20,816	1,718	22,534	2,366	
Total - Fiscal Year 2005	\$ 8,085,839	\$ 7,657,018	\$ 365,312	\$ 8,022,330	\$ 63,509	

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  
ILLINOIS YOUTH CENTER - CHICAGO  
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)	<u>\$ 7,557,200</u>	<u>\$ 8,085,839</u>	<u>\$ 8,344,400</u>
EXPENDITURES			
Personal services	4,134,323	4,381,739	4,154,708
Employee retirement contributions paid by employer	51,494	8,538	194,800
Student, member and inmate compensation	10,037	8,893	10,096
State contributions to State Employees' Retirement System	322,435	681,342	362,009
State contributions to Social Security	308,827	315,510	310,342
Contractual services	2,449,913	2,369,482	2,577,715
Travel	1,616	5,297	8,126
Travel and allowances for committed, paroled and discharged prisoners	-	-	-
Commodities	220,564	197,435	169,383
Printing	2,900	2,962	3,400
Equipment	18,206	3,875	17,459
Telecommunications services	18,293	24,723	33,523
Operation of automotive equipment	16,586	22,534	22,896
Total Expenditures	<u>7,555,194</u>	<u>8,022,330</u>	<u>7,864,457</u>
LAPSED BALANCES	<u>\$ 2,006</u>	<u>\$ 63,509</u>	<u>\$ 479,943</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
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. However, during fiscal year 2005, the fund was not replenished from the General Revenue Fund. The remainder of the monies in this fund will be held locally until all are disbursed.

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 two special revenue funds.

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  
ILLINOIS YOUTH CENTER - CHICAGO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
(NOT EXAMINED)  
For the the Year ended June 30, 2006

	Employees' Benefit Fund	Residents' Benefit Fund
	<u>                    </u>	<u>                    </u>
<b><u>REVENUES</u></b>		
Income from Sales	\$ 1,444	\$ -
Interest / Investment Income	-	84
Miscellaneous		
Entry Fees	-	-
Postage	-	-
Other	1,231	21,613
Donations	-	-
Total Revenues	<u>\$ 2,675</u>	<u>\$ 21,697</u>
<b><u>EXPENDITURES</u></b>		
Purchases	\$ -	\$ -
General and Administrative	-	477
Contractual	-	1,556
Equipment	-	-
Postage	-	-
Cable Television	-	-
Donations	-	-
Other	2,947	-
Total Expenditures	<u>\$ 2,947</u>	<u>\$ 2,033</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(272)</u>	<u>19,664</u>
<b><u>OTHER FINANCING SOURCES</u></b>		
Transfers In	-	-
Transfers (Out)	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	(272)	19,664
Fund Balance July 1, 2005	841	1,285
Fund Balance June 30, 2006	<u>\$ 569</u>	<u>\$ 20,949</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
(NOT EXAMINED)  
For the the Year ended June 30, 2005

	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>		
Income from Sales	\$ 1,994	\$ -
Interest / Investment Income	-	-
Miscellaneous		
Entry Fees	-	-
Postage	-	-
Other	1,120	4,183
Donations	-	-
Total Revenues	<u>\$ 3,114</u>	<u>\$ 4,183</u>
<u>EXPENDITURES</u>		
Purchases	\$ -	\$ -
General and Administrative	-	-
Contractual	-	379
Equipment	-	-
Postage	-	-
Cable Television	-	-
Donations	-	-
Other	2,431	2,853
Total Expenditures	<u>\$ 2,431</u>	<u>\$ 3,232</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>683</u>	<u>951</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	-
Transfers (Out)	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	683	951
Fund Balance July 1, 2004	158	334
Fund Balance June 30, 2005	<u>\$ 841</u>	<u>\$ 1,285</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
ILLINOIS YOUTH CENTER - CHICAGO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
(NOT EXAMINED)  
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	\$ 500	\$ 3,942	\$ 448	\$ 1,356
Receipts				
Investment Income	-	-	-	-
Inmate Account Receipts	-	37,129	-	39,671
Appropriations from General Revenue Fund	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>\$ -</b>	<b>\$ 37,129</b>	<b>\$ -</b>	<b>\$ 39,671</b>
Disbursements				
Inmate Account Disbursements	-	39,715	-	38,847
Disbursements for released inmates	52	-	51	-
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 52</b>	<b>\$ 39,715</b>	<b>\$ 51</b>	<b>\$ 38,847</b>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Balance - June 30	<b>\$ 448</b>	<b>\$ 1,356</b>	<b>\$ 397</b>	<b>\$ 2,180</b>

Note: Schedule is presented on the cash basis of accounting

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN STATE PROPERTY  
(NOT EXAMINED)

For The Years Ended June 30,

	2006				2005					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ -	\$ -	\$ 861,548	\$ -	\$ 861,548	\$ -	\$ -	\$ 853,014	\$ -	\$ 853,014
Additions:										
Purchases	-	-	28,839	-	28,839	-	-	9,741	-	9,741
Transfers-in:										
Intra-agency	-	-	2,269	-	2,269	-	-	16,085	-	16,085
Inter-agency	-	-	-	-	-	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	150	-	150
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	1,938	-	1,938
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	31,108	-	31,108	-	-	27,914	-	27,914
Deductions:										
Transfers-out:										
Intra-agency	-	-	24,681	-	24,681	-	-	7,292	-	7,292
Inter-agency	-	-	34,632	-	34,632	-	-	12,088	-	12,088
Scrap property	-	-	14,764	-	14,764	-	-	-	-	-
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	74,077	-	74,077	-	-	19,380	-	19,380
Total Deductions	-	-	818,579	-	818,579	-	-	861,548	-	861,548
Balance, ending	\$ -	\$ -	\$ 818,579	\$ -	\$ 818,579	\$ -	\$ -	\$ 861,548	\$ -	\$ 861,548

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

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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	\$ 52	\$ 143	\$ 186
Inmate Restitution	97	193	544
Dormant Inmate Accounts	739	580	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	42	45	947
<b>TOTAL RECEIPTS</b>	<b>\$ 930</b>	<b>\$ 961</b>	<b>\$ 1,677</b>
<b>REMITTANCES</b>			
General Revenue Fund - 001	\$ 832	\$ 767	\$ 1,133
Department of Corrections Reimbursement Fund - 523	98	194	544
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<b>\$ 930</b>	<b>\$ 961</b>	<b>\$ 1,677</b>
<b>DEPOSITS</b>			
Receipts recorded by Center	\$ 832	\$ 767	\$ 1,133
Add: Deposits in transit - Beginning of year	18	95	69
Deduct: Deposits in transit - End of year	-	(18)	(95)
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<b>\$ 850</b>	<b>\$ 844</b>	<b>\$ 1,107</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.

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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>
Employee retirement contributions paid by employer	\$ 51,494	\$ 8,538	\$ 42,956	503%
State Contributions to State Employees' Retirement System	\$ 322,435	\$ 681,342	\$ (358,907)	(53)%
Travel	\$ 1,616	\$ 5,297	\$ (3,681)	(69)%
Equipment	\$ 18,206	\$ 3,875	\$ 14,331	370%
Telecommunications services	\$ 18,293	\$ 24,723	\$ (6,430)	(26)%
Operation of automotive equipment	\$ 16,586	\$ 22,534	\$ (5,948)	(26)%

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

Employee retirement contributions paid by employer

During fiscal year 2006, the Employee retirement contributions paid by employer increased as these amounts were paid by the State from July 2005 through December 2005. During fiscal year 2005 the amounts had been only paid for the first pay period in July of 2005. The expenses for the remainder of the years were funded from personal services as per union contract requirements.

State Contributions to State Employees' Retirement System

The State contributions to State Employees' Retirement System decreased from fiscal year 2005 to fiscal year 2006 as a result of the annual revision of the employer contribution rate. Contribution rate was 16.107% in fiscal year 2005 and 7.792% in fiscal year 2006.

Travel

During fiscal year 2005, the majority of travel expenditures were for one employee and that employee was transferred to another facility during fiscal year 2006.

Equipment

Equipment expenditures increased during fiscal year 2006 as additional funding was provided for these expenditures to meet the needs of the Center.

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For the Two Years Ended June 30, 2006

Fiscal Year 2006 (continued)

Telecommunications services

Telecommunications services expenditures decreased in fiscal year 2006 because the facility was instructed to prioritize payments to non state providers. Internal service funds were paid as funds were available.

Operation of automotive equipment

Operation of automotive equipment expenditures decreased in fiscal year 2006 because the facility was instructed to prioritize payments to non state providers. Internal service funds were paid as funds were available.

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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>
Employee retirement contributions paid by employer	\$ 8,538	\$ 194,800	\$ (186,262)	(96)%
State Contributions to State Employees' Retirement System	\$ 681,342	\$ 362,009	\$ 319,333	88%
Travel	\$ 5,297	\$ 8,126	\$ (2,829)	(35)%
Equipment	\$ 3,875	\$ 17,459	\$ (13,584)	78%
Telecommunications services	\$ 24,723	\$ 33,523	\$ (8,800)	(26)%

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

Employee retirement contributions paid by employer

During fiscal year 2005, the Employee retirement contributions paid by employer were less as this expense was only funded for the first pay period in July of 2005. The expense for the remainder of the year was funded from personal services as per union contract requirements.

State Contributions to State Employees' Retirement System

The State contributions to State Employees' Retirement System increased from fiscal year 2004 to fiscal year 2005 as a result of the annual revision of the employer contribution rate. Contribution rate was 13.439% in fiscal year 2004 and 16.107% in fiscal year 2005. In addition, the State did not pay contributions for the pay period from March 2004 through June 2004.

Travel

The decrease in travel expenditures was due to a significant drop in staff traveling for training during fiscal year 2005.

Equipment

Equipment expenditures decreased during fiscal year 2005 as reduced funding was provided for these expenditures.

Telecommunications services

During fiscal year 2005, the Center eliminated unnecessary telephone lines, which resulted in significant savings on telecommunication services.

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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 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, 2006</u>		
	<u>TOTAL</u> <u>EXPENDITURES</u>	<u>LAPSE PERIOD</u> <u>EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$ 1,616	\$ 316	20%
Printing	\$ 2,900	\$ 1,666	57%

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

Travel

Invoices for June travel were received and paid in July.

Printing

Invoice for printing expenses in June was received and paid in July.

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Our testing of lapse period expenditures for fiscal year ended June 30, 2005 disclosed no appropriation line items with significant (20% or more) lapse period expenditures

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LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 2,185	\$ 21,663	\$ 20,238	\$ 3,610
Mechanical Stores	-	3,553	3,553	-
Resident Clothing	4,462	15,900	14,036	6,326
Officers' Clothing	-	2,715	2,715	-
Office Supplies	416	9,701	9,669	448
Postage	1,853	8,200	9,128	925
	<u>\$ 8,916</u>	<u>\$ 61,732</u>	<u>\$ 59,339</u>	<u>\$ 11,309</u>

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 2,545	\$ 19,955	\$ 20,315	\$ 2,185
Mechanical Stores	-	3,667	3,667	-
Resident Clothing	3,795	18,053	17,386	4,462
Officers' Clothing	-	4,004	4,004	-
Office Supplies	268	9,359	9,211	416
Postage	-	9,000	7,147	1,853
	<u>\$ 6,608</u>	<u>\$ 64,038</u>	<u>\$ 61,730</u>	<u>\$ 8,916</u>

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

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ANALYSIS OF OPERATIONS  
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CENTER FUNCTIONS AND PLANNING PROGRAM

The Illinois Youth Center – Chicago (Center) is a minimum security juvenile correctional facility with a capacity of 130, consisting of approximately 50,867 square feet, located at 136 N. Western Avenue, Chicago, Illinois. The entire facility is leased from American National Bank & Trust Company of Chicago as Trustee.

The capacity of the Center is 130; all residents are male youths. The average daily population is 87. Center is authorized for 88 employees, with 68 of those in security functions.

The Unified Code of Corrections – 730 ILCS Section 5/3-2-2 mandates the Illinois Department of Corrections (Department) to “accept persons committed to it by the Courts of this State for care, custody, treatment, and rehabilitation.” Within this framework, the Department offers to the residents a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These services include remedial, secondary, and a General Educational Development (GED) program; library services; vocational guidance and work training programs as well as diagnostic and evaluative services and special education programs.

The Center, a juvenile correctional facility built to meet or exceed American Correctional Standards, provides both a Halfway Back Program (22 beds) and a Structured Transition Program (108 beds) for male youth committed to the Illinois Department of Corrections. The Transition Program is designed for youth transitioning into the community. Parole services will be strengthened by the addition of a “step-down” placement from Department’s Juvenile facilities. The Center also provides a secure transportation location and holding/confinement area for youth in transition.

The program philosophy of the Center is twofold, (1) provide a safe and secure setting for youth and staff and, (2) create a rehabilitative environment that rewards positive behavior. Discipline, such as restriction of privileges or confinement, is used only when options for positive corrective responses have been used and failed.

For the two years ended June 30, 2006, Roger E. Walker was the Director of the Department. During the same period, Mr. James Kelly, Jr. and Ms. Dawn S. Hines were the Wardens for the Center. The Department maintains its general office in Springfield, IL and provides direct and indirect services to the Center.

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CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

The Center has developed goals and objectives with respect to its functions and programs. These goals and objectives include short-term goals such as reviewing the present security and program functions to accommodate increased population, intensifying staff training, developing more recreational opportunities, expanding academic programming, and reviewing casework and mental health functions. In addition to the short-term goals, the Center has long-term goals to expand service capabilities through capital projects to increase stores and office areas.

As of July 1, 2006, the Juvenile Division of the Illinois Department of Corrections was separated to form the new Illinois Department of Juvenile Justice. By creating a separate Department of Juvenile Justice, young offenders will receive individualized services including educational, vocational, social, and emotional services that will help enable them to become productive adults. It's expected that the new department will help reduce the number of juvenile offenders that return to the juvenile system.

AUDITOR'S ASSESSMENT OF CENTER PLANNING PROGRAM

The Center's planning program appears to be adequate for its needs.

NAME AND LOCATION OF CENTER HEAD

Mr. James Kelly, Jr.  
Illinois Youth Center – Chicago  
136 N. Western Avenue  
Chicago, IL 60612

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AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	4	5	5
Business office and stores	4	4	4
Clinical services	5	5	4
Work Camp	0	0	0
Recreation	0	0	0
Maintenance	0	0	2
Utilities	0	0	0
Laundry	0	0	0
Correctional Officers	68	74	70
Dietary	5	5	5
Medical/Psychiatric	0	0	0
Religion	0	0	0
Records	0	0	1
Secretary/Clerical Misc.	0	0	2
Total	<u>86</u>	<u>93</u>	<u>93</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.

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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>2,771</u>	<u>2,369</u>
Value of overtime hours worked during fiscal year	<u>\$100,702</u>	<u>\$82,024</u>
Compensatory hours earned during fiscal year	<u>3,092</u>	<u>2,092</u>
Value of compensatory hours earned during fiscal year	<u>\$72,878</u>	<u>\$46,660</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>5,862</u>	<u>4,461</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$173,580</u>	<u>\$128,684</u>

INMATE COMMISSARY OPERATION

The Center does not operate a commissary, however, it allows inmates to make purchases from an outside vendor. 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 Center does not maintain a Residents' Commissary Fund. Monies for the purchases are transferred out of the Residents' Trust Fund to the Residents' Benefit Fund. The Residents' Benefit Fund pays the vendor and the remaining profit amount remains in this fund.

As a Residents' Commissary Fund is not maintained and there is no inventory at the Center, testing could not be performed on items for sale

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SHARED RESOURCES (not examined)

<u>Position</u>	<u>Assignment</u>	<u>Percentage of Time</u>
Business Manager	July 1, 2004 to September 30, 2005	25%
Account Tech I	June 1, 2006 to June 30, 2006	10%
Account Tech I	July 1, 2004 to June 30, 2006	5%

The Center's Business Manager (now Business Office Administrator) dedicates approximately 25% of her time working at other facilities. She was paid through the appropriations Illinois Youth Center – Chicago through September 2005 and now is paid through appropriations of Illinois Youth Center – Joliet. There were two Account Tech's that were paid through the appropriations of Illinois Youth Center – Chicago during parts of this examination period, however, they were performing duties for Field Services (Juvenile Administration).

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:

	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>130</u>	<u>130</u>	<u>130</u>
Inmate population (as of May 31)	<u>96</u>	<u>85</u>	<u>103</u>
Average number of inmates	<u>92</u>	<u>75</u>	<u>104</u>
Expenditures from appropriations	\$7,555,194	\$8,022,330	\$7,864,457
Less-equipment and capital Improvements	<u>(18,206)</u>	<u>(3,875)</u>	<u>(17,459)</u>
Net expenditures	<u>\$7,536,988</u>	<u>\$8,018,455</u>	<u>\$7,846,998</u>
Net inmate cost per year	<u>\$81,924</u>	<u>\$106,913</u>	<u>\$75,452</u>

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

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

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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>86</u>	<u>93</u>	<u>93</u>
Average number of correctional officers	<u>68</u>	<u>74</u>	<u>70</u>
Average number of inmates	<u>92</u>	<u>75</u>	<u>104</u>
Ratio of employees to inmates	<u>1 to 1.1</u>	<u>1 to 0.8</u>	<u>1 to 1.1</u>
Ratio of correctional officers to inmates	<u>1 to 1.4</u>	<u>1 to 1.0</u>	<u>1 to 1.5</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>96</u>	<u>109</u>	<u>90</u>

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	33,658	27,246	37,608
Lunch	33,508	26,930	37,529
Dinner	33,620	27,005	37,529
1:00 a.m. meal	3,650	3,650	0
Staff meals	13,870	13,998	17,937
Vocational School Meals	<u>0</u>	<u>0</u>	<u>0</u>
Total Meals Served	118,306	98,829	130,603
Food Cost	<u>\$ 164,373</u>	<u>\$ 134,793</u>	<u>\$ 281,389</u>
Cost Per Meal	<u>\$ 1.39</u>	<u>\$ 1.36</u>	<u>\$ 2.15</u>

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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:			
Health Professionals Ltd.	<u>\$ 729,100</u>	<u>\$ 665,350</u>	<u>\$ 748,883</u>
	<u>\$ 729,100</u>	<u>\$ 665,350</u>	<u>\$ 748,883</u>
Clergy Services:			
None	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

The Illinois Youth Center – Chicago (Center) in its seventh year of operation, has implemented treatment programs including, substance abuse programs and mental health services with an emphasis on at-risk youths, individual and group therapeutic programs.

The capacity of the Center is 130, which includes male youths. The average daily population was 92 and 75 for the fiscal years ending June 30, 2006 and 2005, respectively. The Center is authorized for 88 employees, with 68 of those in security functions for the fiscal year ended June 30, 2006.

Individual counseling, group counseling, special treatment needs and crisis intervention services are available to each youth through individual case management. Courses on anger management, controlling violent behavior and facility counseling, along with parenting and sex offender treatment programs are offered to youths at the Center.

Recreational programs such as intramural basketball, volleyball and arts and crafts, are provided by both program staff and educational staff, which makes available more well rounded programs. Educational programs are provided both on-site, and in conjunction with the Chicago Board of Education at the Healy School located on the first floor of the same building.

During its seven years of operation, the Center has provided a secure environment for male juvenile offenders, thereby reducing the overcrowding at other Illinois Youth Centers. The Center also provided a presence in Chicago, developing a rapport with local law enforcement agencies that deal with juvenile parole violators.