

Illinois Prisoner Review Board

COMPLIANCE EXAMINATION

For The Two Years Ended June 30, 2010

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

Kyle E. McGinnis  
Certified Public Accountant  
200 East Pine  
Springfield, Illinois 62704

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010**

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STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010

**AGENCY OFFICIALS**

Chairman (07/01/08 through 08/20/10)	Mr. Jorge Montes
Chairman (08/23/10 through Present)	Mr. Adam Monreal
Executive Assistant	Ms. Nichole Damhoff
Legal Counsel	Mr. Kenneth Tupy
Chief of Operations	Ms. Tracy Buckley

Board administrative office is located at:

319 E. Madison Street, Suite A  
Springfield, Illinois 62701

# PRISONER REVIEW BOARD

Adam P. Monreal, Chairman

## MANAGEMENT ASSERTION LETTER

Kyle E. McGinnis, CPA  
200 East Pine  
Springfield, Illinois 62704

June 22, 2011

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2010. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2010, the Agency has materially complied with the assertions below.

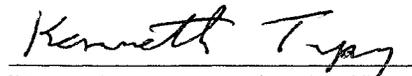
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations,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

Yours very truly,

Illinois Prisoner Review Board



Adam Monreal, Chairman



Kenneth D. Tupy, Fiscal Officer

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010

**COMPLIANCE REPORT**

**SUMMARY**

The 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 does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	2	5
Repeated findings	2	3
Prior recommendations implemented or not repeated	3	1

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
10-1	8	Employee performance evaluations not completed timely	Noncompliance and Significant Deficiency
10-2	9	Lack of required Board members	Noncompliance

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED		
A	10	Inaccurate reporting of fixed assets
B	10	Inadequate controls over receipts
C	10	Voucher processing weaknesses

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on June 20, 2011 attending were:

Prisoner Review Board

Kenneth Tupy  
Nichole Damhoff  
Tracy Buckley

Department of Corrections

Brett Finley  
Ron Faith

Office of the Auditor General

Jane Clark

Kyle E. McGinnis, CPA

Kyle E. McGinnis  
Shelley Bussen

Responses to the recommendations were provided by Brett Finley, Chief Internal Auditor on June 21, 2011.

**KYLE E. McGINNIS**

Certified Public Accountant

MEMBER OF:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ILLINOIS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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**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 have examined the Illinois Prisoner Review Board's compliance with the requirements listed below, as more fully described in the Audit Guide for 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, 2010. The management of the Illinois Prisoner Review Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Prisoner Review Board's compliance based on our examination.

- A. The Illinois Prisoner Review Board 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 Illinois Prisoner Review Board 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 Illinois Prisoner Review Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Illinois Prisoner Review Board 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.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Prisoner Review Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the

circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Prisoner Review Board's compliance with specified requirements.

In our opinion, the Illinois Prisoner Review Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2010. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 10-1 and 10-2.

### **Internal Control**

The management of the Illinois Prisoner Review Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Prisoner Review Board's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Prisoner Review Board's internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as item 10-1. A *significant deficiency over compliance* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Additionally, the results of our procedures disclosed other matters involving internal control over compliance, which are required to be reported in accordance with criteria established by the Audit Guide issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 10-2.

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

The Illinois Prisoner Review Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Illinois Prisoner Review Board's responses and, accordingly, we express no opinion on the responses.

**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 2010 and 2009 Supplementary Information for State Compliance Purposes, except for information on the Annual Cost Statistics and the 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 2008 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, agency management and the Illinois Prisoner Review Board and is not intended to be and should not be used by anyone other than these specified parties.



Kyle E. McGinnis, CPA  
Springfield, Illinois

June 22, 2011

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
SCHEDULE OF FINDINGS (STATE COMPLIANCE)  
For the Two Years Ended June 30, 2010**

10-1. **FINDING** (Employee performance evaluations not completed timely)

The Prisoner Review Board (Board) did not conduct employee performance evaluations timely.

During testing of personnel files, we noted 12 of 18 (67%) employee personnel files did not contain timely performance evaluations. The employee performance evaluations were completed 1 to 144 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for each certified employee, each agency shall prepare an employee performance evaluation not less often than annually. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) requires that evaluations be completed prior to when annual merit increases are awarded. Further, the Illinois Administrative Code (80 Ill. Admin. Code 302.270 (b)) requires the Board to prepare two evaluations for employees serving a six-month probationary period, one at the end of the third month and one fifteen days before the conclusion of the employee's six-month probationary period.

Board management stated the exceptions noted were due to competing priorities.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotions, demotions, discharge, layoff, recall and reinstatement decisions. (Finding Code No. 10-1, 08-4, 06-4)

**RECOMMENDATION**

We recommend the Board comply with the Illinois Administrative Code and take appropriate measures to ensure performance evaluations are conducted annually and in a timely manner.

**BOARD RESPONSE**

Recommendation accepted. The Board is working to ensure adequate procedures are in place to perform evaluations timely as required.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
SCHEDULE OF FINDINGS (STATE COMPLIANCE)  
For the Two Years Ended June 30, 2010**

10-2. **FINDING** (Lack of required Board members)

The Prisoner Review Board (Board) was not composed of 15 members as required by the Unified Code of Corrections (Code).

During the prior and current examination period, the Board operated with only 13 members. During the current period, one member was appointed and one member passed away leaving the number of Board members at 13.

The Unified Code of Corrections (Code) (730 ILCS 5/3-3-1(b)) requires the Board to consist of 15 persons appointed by the Governor by and with the advice and consent of the Senate.

Board management stated that the lack of Board members has not resulted in the Board not being able to complete all legal responsibilities and duties imposed by Illinois law.

Board members should be appointed in a timely manner in order to properly formulate the function of the Board as intended. A full Board is necessary to operate effectively and efficiently. (Finding Code No. 10-2, 08-5)

**RECOMMENDATION**

We recommend the Board work with the Governor's office to ensure Board vacancies are filled in a timely manner.

**BOARD RESPONSE**

Recommendation accepted. The Board has and will continue to inform the Governor's Office of all the Board positions and the Board members' terms of appointment.

**STATE OF ILLINOIS**  
**PRISONER REVIEW BOARD**  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2010

**A. FINDING** (Inaccurate reporting of fixed assets)

During the prior examination period, the Prisoner Review Board (Board) did not exercise adequate control over recording and reporting of State property. We noted the Board did not tag four newly acquired property items, record these items on their property records or report these items on the Quarterly Fixed Asset Report. In addition, we noted, the Board did not tag or record on their property records items acquired prior to the current fiscal year and did not remove five vehicles traded in from their property records. Lastly, we noted the property items tested did not have the correct location noted on the Board records and one item could not be located.

During the current examination period, our sample testing indicated the Board tagged newly acquired items and included them on their property records. Our sample testing also showed vehicles traded-in were removed from the Board's records and location codes sampled were correct and we were able to locate all items in our sample testing. However, we did note the Board still has not properly tagged certain items reported on the Board's property records, therefore, this issue has been reported in our letter of immaterial finding as item IM10-2. (Finding Code No. 08-1)

**B. FINDING** (Inadequate controls over receipts)

During the prior examination period, the Board did not have adequate controls over the deposit and accounting of cash receipts. We noted the Board did not retain documentation of the date receipts were received and did not maintain a cash receipts ledger. We also noted one receipt deposit transmittal was not submitted to the Office of the Comptroller in a timely manner.

During the current examination period, the Board had only one receipt for jury duty which was properly and timely deposited with the Office of the Comptroller. (Finding Code No. 08-2)

**C. FINDING** (Voucher processing weaknesses)

During the prior examination period, the Board did not exercise adequate control over voucher processing. We noted vouchers were not approved for payment timely or did not contain date stamps, vouchers were not signed and dated by the Board's receiving officer, and vouchers were charged to the incorrect fiscal year.

During the current examination period, our sample testing noted vouchers were signed and dated by the Board's receiving officer and were charged to the correct fiscal year. However, we noted the Board did not approve all vouchers for payment timely and all vouchers did not contain a date stamp, therefore, this issue has been reported in our letter of immaterial finding as item IM10-5. (Finding Code No. 08-3)

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2010**

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**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
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Annual Cost Statistics (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Annual Cost Statistics and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Year Ended June 30, 2010**

P.A. 96-0956	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
<b>General Revenue Fund - 001</b>					
Personal Services for Bargaining Unit Employees	\$ 720,600	\$ 674,351	\$ 33,783	\$ 708,134	\$ 12,466
State Contributions to Social Security for Bargaining Unit Employees	55,800	49,956	2,501	52,457	3,343
Personal Services for Non-Bargaining Unit Employees	174,300	165,911	7,827	173,738	562
State Contributions to Social Security for Non- Bargaining Unit Employees	12,800	12,185	567	12,752	48
Operational Expenses	333,500	253,965	79,534	333,499	1
Total General Revenue Fund	<u>\$ 1,297,000</u>	<u>\$ 1,156,368</u>	<u>\$ 124,212</u>	<u>\$ 1,280,580</u>	<u>\$ 16,420</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>					
Purchase and Operation of Vehicles and Equipmen	\$ 171,800	\$ 105,082	\$ 7,091	\$ 112,252	\$ 59,548
Total Vehicle and Equipment Fund	<u>\$ 171,800</u>	<u>\$ 105,082</u>	<u>\$ 7,091</u>	<u>\$ 112,252</u>	<u>\$ 59,548</u>
Total Fiscal Year 2010	<u>\$ 1,468,800</u>	<u>\$ 1,261,450</u>	<u>\$ 131,303</u>	<u>\$ 1,392,832</u>	<u>\$ 75,968</u>

Note 1: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Agency and submitted to the Comptroller or payment after August.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Year Ended June 30, 2009**

P.A. 95-0731	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 909,700	\$ 765,319	\$ 75,164	\$ 840,483	\$ 69,217
State Contribution to State					
Employees' Retirement System	177,800	161,131	15,826	176,957	843
State Contributions to Social Security	62,288	56,707	5,580	62,287	1
Contractual Services	212,335	194,609	17,326	211,935	400
Travel	63,469	47,697	14,886	62,583	886
Commodities	10,700	7,827	2,495	10,322	378
Printing	7,304	2,409	4,046	6,455	849
Electronic Data Processing	40,418	17,600	22,818	40,418	-
Telecommunications Services	17,086	14,532	2,554	17,086	-
Lump Sum-Victim Notification Units	15,000	-	-	-	15,000
Total General Revenue Fund	<u>\$ 1,516,100</u>	<u>\$ 1,267,831</u>	<u>\$ 160,695</u>	<u>\$ 1,428,526</u>	<u>\$ 87,574</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>					
Purchase and Operation of Vehicles and Equipment	\$ 200,000	\$ 46,806	\$ 116,048	\$ 162,854	\$ 37,146
Total Vehicle and Equipment Fund	<u>\$ 200,000</u>	<u>\$ 46,806</u>	<u>\$ 116,048</u>	<u>\$ 162,854</u>	<u>\$ 37,146</u>
 Total Fiscal Year 2009	 <u>\$ 1,716,100</u>	 <u>\$ 1,314,637</u>	 <u>\$ 276,743</u>	 <u>\$ 1,591,380</u>	 <u>\$ 124,720</u>

Note 1: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

Note 2: Expenditure amounts are amounts approved for payment by the Agency and submitted to the State Comptroller for payment to the Vendor.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Years Ended June 30,**

	Fiscal Year		
	2010 <u>P.A. 96-0956</u>	2009 <u>P.A. 95-0731</u>	2008 <u>P.A. 95-0348</u>
<b>General Revenue Fund - 001</b>			
Appropriations (Net of Transfers)	\$ 1,297,000	\$ 1,516,100	\$ 1,436,900
Expenditures			
Personal Services	\$ -	\$ 840,483	\$ 852,982
State Contribution to			
State Employees' Retirement System	-	176,957	141,320
State Contributions to Social Security	-	62,287	62,930
Personal Service for Bargaining Unit			
Employees	708,134	-	-
State Contributions to Social Security for			
Bargaining Unit Employees	52,457	-	-
Personal Services for Non-Bargaining			
Unit Employees	173,738	-	-
State Contributions to Social Security for			
Non-Bargaining Unit Employees	12,752	-	-
Operational Expenses	333,499	-	-
Contractual Services	-	211,935	227,007
Travel	-	62,583	67,832
Commodities	-	10,322	8,910
Printing	-	6,455	8,284
Electronic Data Processing	-	40,418	18,250
Telecommunications Services	-	17,086	16,919
Total Expenditures	<u>\$ 1,280,580</u>	<u>\$ 1,428,526</u>	<u>\$ 1,404,434</u>
Lapsed Balances	<u>\$ 16,420</u>	<u>\$ 87,574</u>	<u>\$ 32,466</u>

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES AND LAPSED BALANCES  
For the Fiscal Years Ended June 30,**

	2010	Fiscal Year 2009	2008
	<u>P.A. 96-0956</u>	<u>P.A. 95-0731</u>	<u>P.A. 95-0348</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>			
Appropriations (Net of Transfers)	\$ 171,800	\$ 200,000	\$ 200,000
Expenditures			
Purchase and Operation of Vehicles and Equipment	\$ 112,252	\$ 162,854	\$ 188,484
Total Expenditures	<u>\$ 112,252</u>	<u>\$ 162,854</u>	<u>\$ 188,484</u>
Lapsed Balances	<u>\$ 59,548</u>	<u>\$ 37,146</u>	<u>\$ 11,516</u>
<b>Grand Total - All Appropriated Funds</b>			
Appropriations (Net of Transfers)	\$ 1,468,800	\$ 1,716,100	\$ 1,636,900
Total Expenditures	<u>\$ 1,392,832</u>	<u>\$ 1,591,380</u>	<u>\$ 1,592,918</u>
Lapsed Balances	<u>\$ 75,968</u>	<u>\$ 124,720</u>	<u>\$ 43,982</u>
<b>General Revenue - 001 State Comptroller State Officers' Salaries</b>			
Expenditures			
Chairman	\$ 95,872	\$ 95,872	\$ 92,362
Board Members	1,116,518	1,116,518	1,034,274
Total Expenditures	<u>\$ 1,212,390</u>	<u>\$ 1,212,390</u>	<u>\$ 1,126,636</u>

Note: FY 10 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
SCHEDULE OF CHANGES IN STATE PROPERTY  
For the Two Years Ended June 30,**

	Fiscal Year	
	2010	2009
Beginning Balance, July 1,	\$ 494,548	\$ 546,074
Additions	213,105	12,675
Deletions	-	64,201
Net Transfers	<u>(81,166)</u>	<u>-</u>
Ending Balance, June 30,	<u>\$ 626,487</u>	<u>\$ 494,548</u>

This schedule was prepared from Agency Report of Fixed Assets Quarterly Reports and reconciled to the Board's records.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Fiscal Year Ended June 30,**

<b><u>General Revenue Fund (001)</u></b>	Fiscal Year		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
Jury Duty	\$ 100	\$ 17	\$ -
Prior Year Refunds	-	533	151
Total Receipts	<u>\$ 100</u>	<u>\$ 550</u>	<u>\$ 151</u>

**Prisoner Review Board Vehicle and Equipment Fund (366)**

Copy Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248</u>
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248</u>

**Grand Total - All Funds**

Jury Duty	\$ 100	\$ 17	\$ -
Miscellaneous	-	-	248
Prior Year Refunds	-	553	151
Total Receipts	<u>\$ 100</u>	<u>\$ 550</u>	<u>\$ 399</u>

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER  
For the Fiscal Year Ended June 30, 2010**

	<u>Combined</u>	<u>General Revenue (001)</u>	<u>Prisoner Review Board Vehicle and Equipment Fund (366)</u>
Jury Duty	\$ 100	\$ 100	\$ -
Prior Year Refunds	-	-	-
Total - Per Agency Records	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>
Deposits in Transit to Comptroller			
Beginning of Period	\$ -	\$ -	\$ -
End of Period	-	-	-
Total - Per State Comptroller Records	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER  
For the Fiscal Year Ended June 30, 2009**

	<u>Combined</u>	<u>General Revenue (001)</u>	<u>Prisoner Review Board Vehicle and Equipment Fund (366)</u>
Jury Duty	\$ 17	\$ 17	\$ -
Prior Year Refunds	533	533	-
Total - Per Agency Records	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ -</u>
Deposits in Transit to Comptroller			
Beginning of Period	\$ -	\$ -	\$ -
End of Period	-	-	-
Total - Per State Comptroller Records	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ -</u>

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2010**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN  
FISCAL YEARS 2009 AND 2010**

**General Revenue Fund – 001**

State Contribution to State Employees' Retirement System

The decrease of \$176,957 or 100% in State Contribution to State Employees' Retirement System expenditures was due to Public Act 96-0045, which did not require agencies to make the contribution during Fiscal Year 2010 for employees paid out of the General Revenue Fund.

Personal Services for Bargaining Unit Employees

State Contributions to Social Security for Bargaining Unit Employees

Personal Services for Non-Bargaining Unit Employees

State Contributions to Social Security for Non-Bargaining Unit Employees

Operational Expenses

For Fiscal Year 2010, the appropriation process was changed for the above line items that were paid from the General Revenue Fund. Personal Services and Social Security line items were broken out between bargaining unit employees and non-bargaining unit employees. In addition, the Prisoner Review Board received a lump sum appropriation for operational expenses rather than individual appropriations designated for specific purposes.

**Prisoner Review Board Vehicle and Equipment Fund - 366**

Purchase and Operation of Vehicles and Equipment

The decrease of \$50,602 or 31% in the purchase and operation of vehicles and equipment was due to a decrease in automobile purchases for fiscal year 2010. The Board purchased 6 vehicles in fiscal year 2009 and only 5 vehicles in fiscal year 2010.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2010**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN  
FISCAL YEARS 2008 AND 2009**

**General Revenue Fund – 001**

State Contribution to State Employees' Retirement System

The increase of \$35,637 or 25% in State contributions to State employees' retirement system expenditures was due to the retirement percentage increasing from 16.561% in fiscal year 2008 to 21.049% in fiscal year 2009.

Electronic Data Processing

The increase of \$22,168 or 121% in electronic data processing expenditures was due to the Department of Central Management Services increasing the statistical and tabulation billing rates during fiscal year 2009.

Printing

The decrease of \$1,829 or 22% in printing expenditures was caused by additional paper purchases in fiscal year 2008 from Department of Central Management Services.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2010**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**

The Prisoner Review Board receives minimal receipts. The receipts consist of reimbursement for jury duty, refunds and copy charges. These receipts are expected to fluctuate between fiscal years. In fiscal year 2009, the Board stopped charging a fee for photocopies. In addition, the Board returned certain leased equipment and received a refund of their deposit.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2010**

**FISCAL YEAR 2010**

**General Revenue Fund – 001**

Operational Expenses

Operational expenses totaling \$79,534 during the lapse period were primarily due to payment to providers that submitted requests for payment late in the fiscal year. The related invoices were not processed until the lapse period.

**FISCAL YEAR 2009**

**General Revenue Fund – 001**

Travel

Expenditures incurred prior to June 30 totaling \$14,886 were paid during the lapse period due to Board members turning in their travel vouchers in June in an attempt to have them processed before the end of the fiscal year.

Commodities

Expenditures incurred prior to June 30 totaling \$2,495 were paid during the lapse period due to several invoices not being received until July.

Printing

Expenditures incurred prior to June 30 totaling \$4,046 were paid during the lapse period due to several invoices not being received until July, including an invoice for the annual report which was printed in June.

Electronic Data Processing

Expenditures incurred prior to June 30 totaling \$22,818 were paid during the lapse period due to the Board not receiving statistical and tabulation service bills until June and July from the Department of Central Management Services. Also, an invoice for the purchase of computers was not received until July.

**Prisoner Review Board Vehicle and Equipment Fund - 366**

Purchase and Operation of Vehicles and Equipment

Expenditures incurred prior to June 30 totaling \$162,854 were paid during the lapse period due to the Board receiving the invoice for the purchase of automobiles in July.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
AGENCY FUNCTIONS AND PLANNING PROGRAM  
For the Two Years Ended June 30, 2010**

**AGENCY FUNCTIONS**

The Prisoner Review Board was established by Public Act 80-1099, effective February 1, 1978 to replace the abolished Parole and Pardon Board of the Department of Corrections. The Board is an independent agency of the Department of Corrections.

The Board functions as:

- the paroling authority for persons sentenced under the law in effect prior to February 1, 1978;
- the board of review for cases involving the revocation of good conduct credits or a suspension or reduction in the rate of accumulating such credit;
- the board of review and recommendation for the exercise of executive clemency by the Governor;
- the authority for establishing release dates for certain prisoners sentenced under the law in effect prior to February 1, 1978; and
- the authority for setting conditions for parole and mandatory supervised release.

The duties and powers of the Board consist of:

- hearing cases of prisoners who were sentenced prior to February 1, 1978 and who are eligible for parole;
- hearing the conditions of parole and time of discharge from parole, imposes sanctions for violations of parole, and revokes parole for those sentenced under the law in effect prior to February 1, 1978;
- hearing the conditions of mandatory supervised release and the time of discharge from mandatory supervised release for those sentenced under the law in effect after February 1, 1978;
- deciding cases brought by the Department of Corrections against prisoners in the custody of the Department for alleged violation of Department rules with respect to good conduct credits in which the Department seeks to revoke good conduct credits;
- deciding release dates for certain prisoners sentenced under the law in effect prior to February 1, 1978;
- deciding all requests for pardon, reprieve or commutation, and make confidential recommendations to the Governor;
- complying with the requirements of the Open Parole Hearings Act;
- deciding cases brought by the Department of Corrections against a prisoner in the custody of the Department for court dismissal of a frivolous lawsuit in which the Department seeks to revoke up to 180 days of good conduct credit; and
- deciding whether to grant certificates of relief from disabilities or certificates of good conduct.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
AGENCY FUNCTIONS AND PLANNING PROGRAM  
For the Two Years Ended June 30, 2010**

Each of the powers and duties of the Board listed above must be heard by at least one member and through a panel of at least 3 members. Board members travel daily to Illinois Department of Corrections facilities to conduct inmate interviews. The Board regularly interviews all juvenile offenders and those released on parole are assigned conditions of release.

The Board also has extensive responsibilities of victim notification rights under the Rights of Crime Victims and Witnesses Act (Act) (725 ILCS 120/4.5). The Act states that upon written request of any victim, witness or concerned citizen, the Board must inform the victim, witness or concerned citizen of any scheduled release, parole hearing, hearing results, or escape by the offender. Board members also consider information submitted by the victims and their families concerning upcoming parole releases and executive clemency positions of the related incarcerated offenders.

The members of the Prisoner Review Board as of June 30, 2010 were:

Jorge Montes, Chairperson

Members:

Eric Althoff	David Frier
Nancy Bridges-Mickelson	Thomas Johnson
Edward Bowers	Jesse Madison
Salvador Diaz	Milton Maxwell
Robert Dunne	Norman Sula
Craig Findley	Geraldine Tyler
Roger Walker, Jr.	

**PLANNING PROGRAM**

The Chairperson of the Prisoner Review Board has established a Mission Statement, and Goals and Objectives for the Board. The Employee Handbook covers the policies and procedures for office staff operations. Board personnel manage the scheduling and activities in connection to hearings and victim notification. The Board's Legal Counsel tracks all new legislation to monitor the Board's compliance with laws and regulations.

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
AVERAGE NUMBER OF EMPLOYEES  
For the Two Years Ended June 30, 2010**

The following table, prepared from Board records, presents the average number of Board employees, for the fiscal years ended June 30,

<u>Division</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Clemency	2	2	1
Certificates	0	0	1
Legal and Fiscal	1	1	1
Executive Assistant	1	1	1
Operations	14	14	15
Total average full-time employees	<u>18</u>	<u>18</u>	<u>19</u>

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
ANNUAL COST STATISTICS  
For the Two Years Ended June 30, 2010  
(Not Examined)**

Comparative costs of case reviews are shown below:

	Fiscal Year Ended June 30,		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
Expenditures from Board Appropriations	\$ 1,392,831	\$ 1,591,380	\$ 1,592,918
Total Case Reviews	51,760	55,894	50,425
Average Cost per Board Appropriations	\$ 26.91	\$ 28.47	\$ 31.59
Average Cost per Board Members' Salaries	\$ 23.42	\$ 21.69	\$ 22.34
Total Average Cost per Case Review	\$ 50.33	\$ 50.16	\$ 53.93

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
For the Two Years Ended June 30, 2010  
(Not Examined)**

Summarized below are the case reviews of the Board for the three years ended June 30:

ADULTS	<u>2010</u>	<u>2009</u>	<u>2008</u>
Parole Hearings	115	184	127
Rehearing/ Reconsideration Request	64	56	139
Release Reviews	22,748	27,205	25,786
Good Conduct Credit Reviews	4,356	4,633	4,578
Parole/Release Revocations	11,708	10,906	8,609
Final Discharges	2,578	1,998	1,996
Executive Clemency	763	583	641
Certificates of Relief	17	55	76
Cases Revised/Amended	926	1,548	2,195
Cases Continued	2,540	2,274	1,852
Cases Revised by PA Request	2,141	2,089	-
Total Adult Consideration	<u>47,956</u>	<u>51,531</u>	<u>45,999</u>
JUVENILES	<u>2010</u>	<u>2009</u>	<u>2008</u>
Release Reviews	31	24	51
Parole Reviews	1,250	1,528	1,605
Discharge Reviews	420	404	541
Revocation Reviews	1,020	1,138	1,031
Annual Reviews	269	320	321
Good Conduct Credit Reviews	-	-	7
Cases Revised/Amended	271	335	356
Cases Continued	543	614	514
Total Juvenile Review	<u>3,804</u>	<u>4,363</u>	<u>4,426</u>
Total Adults and Juveniles	<u>51,760</u>	<u>55,894</u>	<u>50,425</u>