

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012**

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STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

AGENCY OFFICIALS

Chairman (07/01/10 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
200 East Pine
Springfield, Illinois 62704

January 2, 2013

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, 2012. Based on this evaluation, we assert that during the years ended June 30, 2012 and June 30, 2011, the Agency has materially complied with the assertions below.

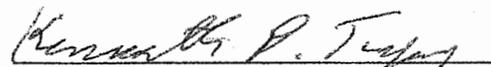
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, 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.
- E. 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,

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, 2012

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	2
Repeated findings	2	2
Prior recommendations implemented or not repeated	0	3

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
12-1	8	Employee performance evaluations not completed timely	Noncompliance and Significant Deficiency
12-2	9	Lack of required Board members	Noncompliance

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
		PRIOR FINDINGS NOT REPEATED
		None.

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on December 17, 2012 attending were:

Prisoner Review Board

Kenneth Tupy
Nichole Damhoff

Department of Corrections

Ron Faith

Office of the Auditor General

Max Paller

Kyle E. McGinnis, CPA

Kyle E. McGinnis
Shelley Bussen

Responses to the recommendations were provided by Ron Faith, Chief Internal Auditor on December 20, 2012.

KYLE E. MCGINNIS

Certified Public Accountant

MEMBER OF:

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
ILLINOIS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

**200 EAST PINE * SPRINGFIELD, ILLINOIS 62704
TELEPHONE: (217) 753-3377 FAX: (217) 753-8922**

**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, 2012. 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.

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 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, 2012. 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 12-1 and 12-2.

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 in an entity's internal control 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 12-1. *A significant deficiency in an entity's internal control 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 12-2.

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 for the years ended June 30, 2012 and June 30, 2011 in Schedules 1 through 9 and the Analysis of Operations Section 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 June 30, 2012 and June 30, 2011 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2010 accompanying supplementary information in Schedule 1 through 9 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

January 2, 2013

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2012**

12-1. **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 8 of 18 (44%) employee personnel files did not contain timely performance evaluations. The employee performance evaluations were completed 6 to 82 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. This is the same cause statement as provided in the prior year and in the Board's response they stated they were working to ensure adequate procedures are in place to perform evaluations timely as required.

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. 12-1; 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 continually 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, 2012**

12-2. **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.

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. This is the same cause statement as provided in the prior year and in the Board's response they stated they would continue to inform the Governor's Office of all the Board positions and the Board members' terms of appointment.

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. 12-2; 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, 2012**

None

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2012**

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: (Not Examined)

- Agency Functions and Planning Program (Not Examined)
- Average Number of Employees (Not Examined)
- 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 the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2012 and June 30, 2011 in Schedules 1 through 9. However, the accountants do not express an opinion on the supplementary information. The accountants' report also states that they have not applied procedures to the Analysis of Operations Section and accordingly, they do not express an opinion or provide any assurance on it.

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
APPROPRIATIONS FOR THE FISCAL YEAR 2012
FOURTEEN MONTHS ENDED AUGUST 31, 2012**

P.A. 97-0063	Appropriations (Net of Transfers)	Expenditures Through 06/30/12	Lapse Period Expenditures 07/01 - 08/31/12	Total Expenditures	Balances Lapsed
Appropriated Funds					
General Revenue Fund - 001					
Personal Services	\$ 1,020,900	\$ 928,115	\$ 82,849	\$ 1,010,964	\$ 9,936
State Contributions to Social Security	74,900	68,622	6,224	74,846	54
Contractual Services	196,000	173,160	22,697	195,857	143
Travel	81,800	65,404	16,152	81,556	244
Commodities	13,100	6,411	2,363	8,774	4,326
Printing	3,100	1,714	1,313	3,027	73
Electronic Data Processing	43,800	32,826	10,879	43,705	95
Telecommunications Services	35,100	17,834	17,237	35,071	29
Total General Revenue Fund	<u>\$ 1,468,700</u>	<u>\$ 1,294,086</u>	<u>\$ 159,714</u>	<u>\$ 1,453,800</u>	<u>\$ 14,900</u>
Prisoner Review Board Vehicle and Equipment Fund - 366					
Purchase and Operation of Vehicles and Equipment	\$ 200,000	\$ 93,663	\$ 5,839	\$ 99,502	\$ 100,498
Total Vehicle and Equipment Fund	<u>\$ 200,000</u>	<u>\$ 93,663</u>	<u>\$ 5,839</u>	<u>\$ 99,502</u>	<u>\$ 100,498</u>
Total Appropriated Funds	<u>\$ 1,668,700</u>	<u>\$ 1,387,749</u>	<u>\$ 165,553</u>	<u>\$ 1,553,302</u>	<u>\$ 115,398</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.

Note 3: Lapse period expenditures do not include 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 APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
APPROPRIATIONS FOR THE FISCAL YEAR 2011
FOURTEEN MONTHS ENDED AUGUST 31, 2011**

P.A. 96-0956	Appropriations (Net of Transfers)	Expenditures Through 06/30/11	Lapse Period Expenditures 07/01 - 08/31/11	Total Expenditures	Balances Lapsed
Appropriated Funds					
General Revenue Fund - 001					
Operational Expenses	\$ 1,232,200	\$ 1,156,785	\$ 75,191	\$ 1,231,976	\$ 224
Governors Discretionary Appropriation	151,300		151,300	151,300	-
Total General Revenue Fund	<u>\$ 1,383,500</u>	<u>\$ 1,156,785</u>	<u>\$ 226,491</u>	<u>\$ 1,383,276</u>	<u>\$ 224</u>
Prisoner Review Board Vehicle and Equipment Fund - 366					
Purchase and Operation of Vehicles and Equipment	\$ 200,000	\$ 52,377	\$ 35,249	\$ 87,626	\$ 112,374
Total Vehicle and Equipment Fund	<u>\$ 200,000</u>	<u>\$ 52,377</u>	<u>\$ 35,249</u>	<u>\$ 87,626</u>	<u>\$ 112,374</u>
Total Appropriated Funds	<u>\$ 1,583,500</u>	<u>\$ 1,209,162</u>	<u>\$ 261,740</u>	<u>\$ 1,470,902</u>	<u>\$ 112,598</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,

SCHEDULE 3

	2012	Fiscal Year 2011	2010
	<u>P.A. 97-0063</u>	<u>P.A. 96-0956</u>	<u>P.A. 96-0956</u>
General Revenue Fund - 001			
Appropriations (Net of Transfers)	\$ 1,468,700	\$ 1,383,500	\$ 1,297,000
Expenditures			
Personal Services	\$ 1,010,964	\$ -	\$ -
Governors Discretionary Appropriation	-	151,300	-
State Contributions to Social Security	74,846	-	-
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	-	1,231,975	333,499
Contractual Services	195,857	-	-
Travel	81,556	-	-
Commodities	8,774	-	-
Printing	3,027	-	-
Electronic Data Processing	43,705	-	-
Telecommunications Services	35,071	-	-
Total Expenditures	<u>\$ 1,453,800</u>	<u>\$ 1,383,275</u>	<u>\$ 1,280,580</u>
Lapsed Balances	<u>\$ 14,900</u>	<u>\$ 225</u>	<u>\$ 16,420</u>

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

SCHEDULE 3

	2012 <u>P.A. 97-0063</u>	Fiscal Year 2011 <u>P.A. 96-0956</u>	2010 <u>P.A. 96-0956</u>
Prisoner Review Board Vehicle and Equipment Fund - 366			
Appropriations (Net of Transfers)	\$ 200,000	\$ 200,000	\$ 171,800
Expenditures			
Purchase and Operation of Vehicles and Equipment	\$ 99,502	\$ 87,627	\$ 112,252
Total Expenditures	<u>\$ 99,502</u>	<u>\$ 87,627</u>	<u>\$ 112,252</u>
Lapsed Balances	<u>\$ 100,498</u>	<u>\$ 112,373</u>	<u>\$ 59,548</u>
Grand Total - All Appropriated Funds			
Appropriations (Net of Transfers)	\$ 1,668,700	\$ 1,583,500	\$ 1,468,800
Total Expenditures	<u>\$ 1,553,302</u>	<u>\$ 1,470,902</u>	<u>\$ 1,392,832</u>
Lapsed Balances	<u>\$ 115,398</u>	<u>\$ 112,598</u>	<u>\$ 75,968</u>
General Revenue - 001 State Comptroller State Officers' Salaries			
Expenditures			
Chairman	\$ 0	\$ 0	\$ 95,872
Board Members	0	0	1,116,518
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,212,390</u>

Note: FY 12 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,**

SCHEDULE 4

	Fiscal Year	
	2012	2011
Beginning Balance, July 1,	\$ 527,294	\$ 626,487
Additions	78,509	4,686
Deletions	-	-
Net Transfers	(35,232)	(103,879)
Ending Balance, June 30,	\$ 570,571	\$ 527,294

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,

SCHEDULE 5

<u>General Revenue Fund (001)</u>	Fiscal Year		
	2012	2011	2010
Jury Duty	\$ -	\$ -	\$ 100
Prior Year Refunds	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>

<u>Prisoner Review Board Vehicle and Equipment Fund (366)</u>			
Copy Charges	\$ -	\$ -	\$ -
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Grand Total - All Funds</u>			
Jury Duty	\$ -	\$ -	\$ 100
Miscellaneous	-	-	-
Prior Year Refunds	-	-	-
Total Receipts	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 100</u></u>

STATE OF ILLINOIS

SCHEDULE 6

PRISONER REVIEW BOARD

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS

REMITTED TO THE STATE COMPTROLLER

For the Fiscal Year Ended June 30, 2012

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

STATE OF ILLINOIS

SCHEDULE 6

PRISONER REVIEW BOARD

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS

REMITTED TO THE STATE COMPTROLLER

For the Fiscal Year Ended June 30, 2011

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

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN
FISCAL YEARS 2012 AND 2011**

General Revenue Fund – 001

Commodities

The decrease of \$7,608 or 46.44% in Commodities expenditures was caused by a decreased need for toner cartridges. The Board purchased Workcenters that would be able to print, fax and scan. The Board is also attempting to save by keeping documents in electronic format and reproducing documents in the office as opposed to using an outside printer.

Equipment

Equipment expenditures increased \$22,725 or 92.53% in Fiscal Year 2012. This increase was caused by the purchase of automobiles to replace high mileage vehicles in the fleet.

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2012**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN
FISCAL YEARS 2011 AND 2010**

General Revenue Fund – 001

Travel

The increase of \$16,529 or 29.13% in Travel expenditures was due to an increase in travel by the board members. Most of the workload for Fiscal Year 2011 was concentrated in the southern portion of the state and the majority of the board members are located in the northern portion of the state. In addition the Chairman requested the members cross train in different districts causing an increase in travel.

Commodities

The increase of \$3,373 or 25.93% in Commodities expenditures was caused by an increased need for toner cartridges. The Board purchased additional printers to eliminate the need for shared equipment which caused an increase in toner cartridges.

Equipment

Equipment expenditures decreased \$52,394 or 68.08% in Fiscal Year 2011. The decrease was caused by the purchase of automobiles in the prior year and a decreased need to replenish the fleet.

Telecommunications

The increase of \$17,771 or 111.56% was caused by the installation of two additional T1 lines. The T1 lines handle more information and were necessary to handle increased telecommunication information.

Operation of Automotive Equipment

The increase of \$14,932 or 42.30% in Operation of Automotive Equipment expenditures was caused by an increase in repairs and maintenance to aging vehicles.

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2012**

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.

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2012**

FISCAL YEAR 2012

General Revenue Fund – 001

Commodities

Expenditures incurred prior to June 30 totaling \$2,363 were paid during the lapse period due to several invoices not being received until July.

Printing

Expenditures incurred prior to June 30 totaling \$1,313 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 \$10,879 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.

Telecommunications

Expenditures incurred prior to June 30 totaling \$17,237 were paid during the lapse period due to several invoices not being received until July.

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2012**

FISCAL YEAR 2011

General Revenue Fund – 001

Contractual Services

Expenditures incurred prior to June 30 totaling \$116,427 were paid during the lapse period due to the Board not receiving building lease invoices until June and July from the Department of Central Management Services.

Printing

Expenditures incurred prior to June 30 totaling \$2,792 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.

Equipment

Expenditures incurred prior to June 30 totaling \$19,874 were paid during the lapse period due to the Board receiving the invoice for the purchase of computer equipment in July.

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.

Telecommunications

Expenditures incurred prior to June 30 totaling \$17,237 were paid during the lapse period due to several invoices not being received until July.

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2012
(Not Examined)**

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, 2012
(Not Examined)**

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, 2012 were:

Adam P. Monreal, Chairperson

Members:

Eric Althoff	Jennifer Parrack
Edward Bowers	Mary Reynolds
Salvador Diaz	Jesse Madison
Edith Crigler	William Simmons
Craig Findley	Norman Sula
Angelia Blackman-Donovan	Geraldine Tyler

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, 2012
(Not Examined)**

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>2012</u>	<u>2011</u>	<u>2010</u>
Clemency	2	2	2
Legal and Fiscal	1	1	1
Executive Assistant	1	1	1
Operations	14	14	14
Total average full-time employees	<u>18</u>	<u>18</u>	<u>18</u>

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANNUAL COST STATISTICS
For the Two Years Ended June 30, 2012
(Not Examined)**

Comparative costs of case reviews are shown below:

	Fiscal Year Ended June 30,		
	2012	2011	2010
Expenditures from Board Appropriations	\$ 1,553,302	\$ 1,470,902	\$ 1,392,831
Total Case Reviews	48,711	47,760	51,760
Average Cost per Board Appropriations	\$ 31.89	\$ 30.80	\$ 26.91
Average Cost per Board Members' Salaries	\$ 23.52	\$ 23.92	\$ 23.42
Total Average Cost per Case Review	\$ 55.41	\$ 54.72	\$ 50.33

**STATE OF ILLINOIS
PRISONER REVIEW BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2012
(Not Examined)**

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

ADULTS	<u>2012</u>	<u>2011</u>	<u>2010</u>
Parole Hearings	87	109	115
Rehearing/ Reconsideration Request	263	97	64
Release Reviews	22,326	21,146	22,748
Good Conduct Credit Reviews	3,230	4,100	4,356
Parole/Release Revocations	10,093	11,278	11,708
Final Discharges	1,541	1,472	2,578
Executive Clemency	823	776	763
Certificates of Relief	-	-	17
Cases Revised/Amended	916	756	926
Cases Continued	2,991	2,528	2,540
Cases Revised by PA Request	2,278	1,501	2,141
Total Adult Consideration	<u>44,548</u>	<u>43,763</u>	<u>47,956</u>
JUVENILES	<u>2012</u>	<u>2011</u>	<u>2010</u>
Release Reviews	64	31	31
Parole Reviews	1,282	1,298	1,250
Discharge Reviews	478	402	420
Revocation Reviews	1,153	1,197	1,020
Annual Reviews	200	243	269
Good Conduct Credit Reviews	-	2	-
Cases Revised/Amended	340	276	271
Cases Continued	646	548	543
Total Juvenile Review	<u>4,163</u>	<u>3,997</u>	<u>3,804</u>
Total Adults and Juveniles	<u><u>48,711</u></u>	<u><u>47,760</u></u>	<u><u>51,760</u></u>