

STATE OF ILLINOIS
PRISONER REVIEW BOARD

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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STATE OF ILLINOIS
PRISONER REVIEW BOARD
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AGENCY OFFICIALS

Chairman	Mr. Jorge Montes
Executive Assistant (7/1/04 – 5/31/06)	Mr. Santiago Romero
Legal Counsel	Mr. Kenneth Tupy
Fiscal Officer (7/1/04 – 12/3/04)	Ms. Carol Gibbs

Agency office is located at:

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

STATE OF ILLINOIS
ROD R. BLAGOJEVICH, GOVERNOR
PRISONER REVIEW BOARD
Jorge Montes, Chairman

October 19, 2006

Honorable William G. Holland
Auditor General
State of Illinois

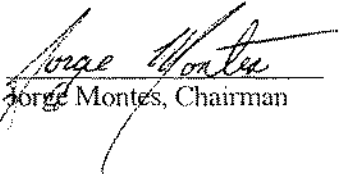
Sir:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Board. 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 Board'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 Board has materially complied with the assertions below.

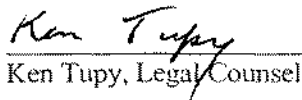
- A. The Board has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The 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. The State revenues and receipts collected by the 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.
- E. The money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Prisoner Review Board



Jorge Montes, Chairman



Ken Tupy, Legal Counsel

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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.

AUDITORS' 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>This Report</u>	<u>Prior Report</u>
Findings	4	5
Repeated findings	1	1
Prior recommendations implemented or not repeated	4	0

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

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1	8	Noncompliance with the State Officials and Employees Ethics Act
06-2	9	Inaccurate reporting of fixed assets
06-3	11	Inadequate controls over receipts
06-4	13	Employee performance evaluations not completed timely

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PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-5	15	Efficiency Initiative Payments
06-6	15	Victim toll-free number not established timely or publicized
06-7	15	Noncompliance with grant provisions
06-8	16	Untimely completion of work

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on January 10, 2007. Attending were:

Prisoner Review Board

Ken Tupy, Legal Counsel
Mary Sue Davis, Executive I

Department of Corrections

Gladys Taylor, Fiscal Services Manager
Mary Ann Bohlen, Accounting Manager
Luann Eifert, Business Administrator, Budget and Property Control
David Allen, Executive II, Budget and Property Control

Office of the Auditor General

Terri Davis, Audit Manager
Peggy Hartson, Audit Supervisor

Responses to the recommendations were provided by Jorge Montes, Chairman of the Board in a letter dated January 22, 2007.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

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, 2006. 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. The 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.
- E. Money or negotiable securities or similar assets handled by the Illinois Prisoner Review Board on behalf of the State or held in trust by the Illinois Prisoner Review Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, 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 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 aforementioned requirements during the two years ended June 30, 2006. However, the results of our procedures disclosed instances of noncompliance with those requirements, 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 State findings as findings 06-1, 06-2, 06-3, and 06-4. As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter.

Internal Control

The management of the Illinois Prisoner Review Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Prisoner Review Board'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 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. However, the results of our procedures disclosed other matters involving internal control 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 State findings as findings 06-2, 06-3, and 06-4. As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter.

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 the 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Changes in State Property, 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 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, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.



BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

October 19, 2006

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

06-1. **FINDING** (Noncompliance with the State Officials and Employees Ethics Act)

The Prisoner Review Board (Board) did not comply with the State Officials and Employees Ethics Act (Act).

During the engagement period, we noted that Board employees were required to sign in upon arriving at work and sign out upon leaving work. However, the timesheets did not document the total hours spent each day on official State business.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-5(c)) requires each State agency to develop a written policy that includes work time requirements and documentation of time worked. Additionally, the Act requires State employees to periodically submit timesheets documenting the time spent each day on official State business to the nearest quarter hour.

Board personnel stated that they were unaware of the requirements of the Act.

Not requiring employees to periodically submit timesheets that document the time spent each day on official State business is non-compliance with State law. (Finding Code No. 06-1)

RECOMMENDATION

We recommend the Board comply with the State Officials and Employees Ethics Act by amending its policies regarding timekeeping requirements and require employees to document the time spent on official State business to the nearest quarter hour.

BOARD RESPONSE

Recommendation implemented. The Board has added a field in the currently maintained logbook whereby the employees document and certify the numbers of hours worked per day on State of Illinois business.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

06-2. **FINDING** (Inaccurate reporting of fixed assets)

The Prisoner Review Board (Board) did not maintain accurate property records.

During detail testing of newly acquired property items, we noted that the Board did not tag or include four property items totaling \$475 on the property records. In addition, eleven property items that were transferred-in from the Department of Central Management Services with a zero value were not clearly marked to indicate that they were the property of the State of Illinois. The Illinois Administrative Code (Ill. Admin. Code 5010.210) requires agencies to be responsible for marking each piece of State-owned equipment with a unique six digit identification number to be assigned by the agency holding the property. Also, all equipment regardless of value shall be clearly marked to indicate that it is the property of the State of Illinois.

In addition, we could not reconcile the Board's property records as of June 30, 2006 to the Quarterly Fixed Asset Report (C-15 Report) submitted to the Office of the Comptroller. The Board's property records indicated a property value of \$527,185, however the C-15 Report at June 30, 2006 indicated that the property value was \$540,410.

During the examination period the Board entered into an Interagency Agreement to have the Department of Corrections (Department) perform all of the Board's financial activities which included the maintenance of the Board's property records. It was noted that the Department retagged the Board's property and entered the equipment into the Department's system as a separate division. We compared the Board's previous property records to the Department's property records and noted the following discrepancies:

- Forty property items totaling \$66,634 were on the Board's property records but were not included on the Department's property records.
- Fifteen property items were recorded on the Department's property records at a different value. The difference resulted in an overstatement of \$5,561.
- Six property items totaling \$48,891 were included on the Department's property records that were not on the Board's original records.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Board be accountable for the supervision, control and inventory of all property under its jurisdiction and control. Good business practices requires that proper internal controls be established to help safeguard assets.

Board management stated that the exceptions noted were due to oversights resulting from the change over from a manual system to an automated property control system.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

Failure to maintain accurate property records increases the potential for fraud and possible loss or theft of State property. In addition, failure to submit accurate information to the Office of the Comptroller causes Statewide consolidated fixed asset information to be inaccurate. (Finding Code No. 06-2, 04-2 and 02-1)

RECOMMENDATION

We recommend the Board comply with the Illinois Administrative Code and the State Property Control Act by ensuring all property under its jurisdiction is recorded accurately on their property records.

BOARD RESPONSE

Recommendation implemented. The Board, via the Department of Corrections, has implemented an automated property control system. The system will add internal controls to help prevent the errors noted in the audit.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

06-3. **FINDING** (Inadequate controls over receipts)

The Prisoner Review Board (Board) did not have adequate controls over the deposit and accounting of cash receipts. We noted the following:

- Ten of 13 (76.9%) receipts tested totaling \$27,660 did not contain documentation of the date received, so timeliness of deposit could not be determined. The State Officers and Employees Money Disposition Act (30 ILCS 230/2) requires each State agency to deposit into the State Treasury cumulative receipts valued over \$10,000 within 24 hours, between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 by the first and the fifteenth day of the month after receipt.
- Receipts were not recorded in the Board's records. The Board did not maintain a cash receipts ledger or a list of receipts received. The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2 (a)) requires each State agency to keep a detailed itemized account of all moneys received, showing the date of receipt, the payor, and purpose and amount, and the date and manner.
- Three State warrants received by the Board that were duplicate payments to vendors totaling \$270 were incorrectly deposited into the State Treasury on a Receipts Deposit Transmittal (RDT) instead of preparing and submitting a Warrant Action Request form to the Office of the State Comptroller. The Statewide Accounting Management System (SAMS) (Procedure 21.20.20) requires an agency to use the Warrant Action Request form to cancel warrants drawn in error.

Board management stated that the exceptions noted were created as a result of the transition period in fiscal management duties and responsibilities.

Untimely deposit of receipts delays the State access and usage of funds and increases the risk of loss or theft of receipts. Failure to implement adequate internal controls over money received increases the risk that errors and irregularities could occur and not be detected. (Finding Code No. 06-3)

RECOMMENDATION

We recommend the Board strengthen controls over cash receipts by maintaining a record of each receipt including the date, payor, purpose and amount and ensure receipts are deposited timely. In addition, we recommend the Board implement control to identify duplicate payments and follow SAMS procedures for canceling warrants when necessary.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

BOARD RESPONSE

Recommendation accepted. The Board is implementing the same procedures and controls as the Department of Corrections in an effort to address the additional internal controls. Items received will be date stamped.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

06-4. **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 5 of 10 (50%) employee personnel files tested did not contain a current performance evaluation or their performance evaluation was not performed timely. We noted the following exceptions:

- One employee performance evaluation was not conducted during fiscal year 2005.
- One employee did not receive a six-month probationary evaluation.
- Two employees did not have a current performance evaluation.
- Three employee performance evaluations were performed 18 to 706 days after the employee's anniversary date.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270 (d)) requires that, for a 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 Agency 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 that the evaluations were not performed due to oversight.

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, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 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.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

BOARD RESPONSE

Recommendation accepted. The Board will make every effort to ensure that performance evaluations are completed timely.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

06-5. **FINDING** (Efficiency Initiative Payments)

During the prior examination, the Board made payments for efficiency initiative billings from improper line item appropriations. The State Finance Act (30 ILCS 105/6p-5) directs agencies to pay the savings amounts from line item appropriations where the cost savings are anticipated to occur. The Board did not receive guidance with the billings detailing from which line item appropriations savings were anticipated to occur.

During the current examination, the Board did not make any efficiency initiative payments. (Finding Code No. 04-1)

06-6. **FINDING** (Victim toll-free number not established timely or publicized)

During the prior examination, the Board did not establish a toll-free number for victim use in a timely manner. Further, once the number was established the Board did not publish or distribute the toll-free number to the public.

During the current examination, the Board publicized and distributed the toll-free number so that victims would have the capabilities to supply the Board necessary and relevant information as well as receive relevant information for themselves. (Finding Code No. 04-3)

06-7. **FINDING** (Noncompliance with grant provisions)

During the prior examination, the Board did not comply with provisions of a grant received from the Illinois Office of the Attorney General (Office). The Office granted the Board \$15,000 to aid in the operations of a victim and witness assistance center pursuant to the Violent Crime Victims Assistance Act. Specifically, the Board did not hire a Victim Services Specialist and did not expend funds for the intended purpose of the grant.

During the current examination, the Board received grant funds in fiscal year 2005 and fiscal year 2006 from the Office. The Board strengthened its controls and complied with both grant agreements and spent funds for the grants intended purpose. (Finding Code No. 04-4)

STATE OF ILLINOIS
PRISONER REVIEW BOARD
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)
For the Two Years Ended June 30, 2006

06-8. **FINDING** (Untimely completion of work)

During the prior examination, the Board did not complete work on a timely basis. Specifically, the manual general ledger was not kept up to date, large stacks of documents that needed to be shredded were stored in a vacant office, and the Board's transferring of old inmate records to microfilm was backlogged.

During the current examination, the Board entered into an Interagency Agreement with the Department of Corrections to conduct the Board's fiscal operations. In addition, documents were shredded timely. Further, the Board's backlog of old inmate records that need to be transferred to microfilm has decreased. (Finding Code No. 04-5)

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

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 (Not Examined)
- 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 auditors' 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 Schedule of Changes in State Property, 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.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For the Fiscal Year Ended June 30, 2006

P.A. 94-0015 FISCAL YEAR 2006	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures August 31	Balances Lapsed August 31
		Expenditures through June 30	Expenditures July 1 to August 31		
General Revenue Fund - 001					
Personal Services	\$ 786,550	\$ 689,052	\$ 29,847	\$ 718,899	\$ 67,651
Employee Retirement					
Contributions Paid by Employer	2,228	2,211	0	2,211	17
State Contribution to State					
Employees' Retirement System	61,280	54,035	2,327	56,362	4,918
State Contributions to Social Security	60,171	51,105	2,217	53,322	6,849
Contractual Services	202,326	147,757	54,567	202,324	2
Travel	91,655	73,609	12,816	86,425	5,230
Commodities	11,477	10,694	753	11,447	30
Printing	10,800	5,551	5,109	10,660	140
Electronic Data Processing	18,000	14,055	1,039	15,094	2,906
Telecommunications Services	23,500	13,571	1,104	14,675	8,825
Operation of Automotive Equipment	44,300	37,567	6,688	44,255	45
Victim Notification Unit	24,000	12,500	795	13,295	10,705
Total Fiscal Year 2006	\$ 1,336,287	\$ 1,111,707	\$ 117,262	\$ 1,228,969	\$ 107,318

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

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

For the Fiscal Year Ended June 30, 2005

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures through June 30	Expenditures July 1 to August 31		
P.A. 93-0681					
P.A. 93-0842					
FISCAL YEAR 2005					
General Revenue Fund - 001					
Personal Services	\$ 750,700	\$ 689,352	\$ 32,707	\$ 722,059	\$ 28,641
Employee Retirement					
Contributions Paid by Employer	389	389	0	389	0
State Contribution to State					
Employees' Retirement System	120,900	110,539	5,071	115,610	5,290
State Contributions to Social Security	57,500	50,729	2,420	53,149	4,351
Contractual Services	20,710	16,245	3,510	19,755	955
Travel	81,700	51,254	9,314	60,568	21,132
Commodities	11,477	9,359	1,818	11,177	300
Printing	10,800	5,738	2,294	8,032	2,768
Electronic Data Processing	18,000	10,350	5,730	16,080	1,920
Telecommunications Services	37,700	12,828	1,309	14,137	23,563
Operation of Automotive Equipment	52,700	30,133	14,053	44,186	8,514
Victim Notification Unit	24,000	11,062	4,101	15,163	8,837
Total Fiscal Year 2005	\$ 1,186,576	\$ 997,978	\$ 82,327	\$ 1,080,305	\$ 106,271

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

STATE OF ILLINOIS
PRISONER REVIEW BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**

For the Fiscal Years Ended June 30,

	Fiscal Year		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842	P.A. 93-0091
General Revenue Fund - 001			
Appropriations (Net of Transfers)	\$ 1,336,287	\$ 1,186,576	\$ 1,486,400
<u>Expenditures</u>			
Personal Services	\$ 718,899	\$ 722,059	\$ 775,900
Employee Retirement			
Contributions Paid by Employer	2,211	389	9,883
State Contribution to State			
Employees' Retirement System	56,362	115,610	67,972
State Contributions to Social Security	53,322	53,149	57,671
Contractual Services	202,324	19,755	169,965
Travel	86,425	60,568	107,990
Commodities	11,447	11,177	14,537
Printing	10,660	8,032	8,485
Equipment	0	0	1,000
Electronic Data Processing	15,094	16,080	23,747
Telecommunications Services	14,675	14,137	15,259
Operation of Automotive Equipment	44,255	44,186	47,158
Victim Notification Unit	13,295	15,163	12,911
Total Expenditures	\$ 1,228,969	\$ 1,080,305	\$ 1,312,478
Lapsed Balances	\$ 107,318	\$ 106,271	\$ 173,922
General Revenue - 001 State Comptroller State Officers' Salaries			
<u>Expenditures</u>			
Chairman	\$ 81,432	\$ 81,432	\$ 81,432
Board Members	1,023,014	1,018,218	1,010,498
Total Expenditures	\$ 1,104,446	\$ 1,099,650	\$ 1,091,930

Note: The Board did not make any efficiency initiative payments during the examination period.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY (NOT EXAMINED)
For the Two Years Ended June 30, 2006

	Fiscal Year	
	2006	2005
Beginning Balance, July 1,	\$ 540,410	\$ 535,698
Additions	0	4,712
Deletions	0	0
Net Transfers	0	0
Ending Balance, June 30,	\$ 540,410	\$ 540,410

This schedule was prepared from Agency Report of Fixed Assets Quarterly Reports and could not be reconciled to the Board's records. See Finding 06-2 for additional information.

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

<u>General Revenue Fund (001)</u>	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
State Grants	\$ 11,250	\$ 15,000	\$ 0
Telephone Reimbursements	0	13	49
Miscellaneous	<u>0</u>	<u>1,397</u>	<u>1,650</u>
Total Receipts	<u><u>\$ 11,250</u></u>	<u><u>\$ 16,410</u></u>	<u><u>\$ 1,699</u></u>

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

<u>General Revenue Fund (001)</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Receipts per Board Records	\$ 11,250	\$ 16,410	\$ 1,699
Add: Deposits in Transit, Beginning of Year	0	0	0
Less: Deposits in Transit, End of Year	<u>0</u>	<u>0</u>	<u>0</u>
Deposits Recorded by the Comptroller	<u><u>\$ 11,250</u></u>	<u><u>\$ 16,410</u></u>	<u><u>\$ 1,699</u></u>

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2005 AND 2006**

State Contributions to State Employees' Retirement System

The decrease in state contributions to state employees' retirement system expenditures was due to the overall State employee retirement rate decreased from 16.107% to 7.792%.

Contractual Services

The increase in contractual service expenditures was due to the Board receiving back an appropriation for lease payments and utility payments and making facility management payments directly to the Department of Central Management Services.

Travel

The increase in travel expenditures was due to the Board resuming preliminary hearings held in Cook County during FY06.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL
YEARS 2004 AND 2005**

Employee Retirement Contributions Paid by Employer

The decrease in employee retirement contributions paid by employer expenditures was due to the State ceasing to pay the employee's portion of the State Employee Retirement Contribution in FY05.

State Contributions to State Employees' Retirement System

State contributions to state employees' retirement systems expenditures increased in FY05 due to the State discontinuing payments into the State Employees' Retirement in FY04 as a result of Public Act 93-0665 (Act), which became effective in March 2004. The Act suspended contribution payments from March through June of FY04. However, contributions resumed in FY05. In addition, the overall State employee retirement rate increased from 13.439% in FY04 to 16.107% in FY05.

Contractual Services

The decrease in contractual service expenditures was due to the Department of Central Management Services taking responsibility and receiving the appropriation for the Board's lease payments and utility payments in FY05.

Travel

The decrease in travel expenditures was due to the Board discontinuing preliminary hearings held in Cook County during FY05.

Electronic Data Processing

The decrease in electronic data processing expenditures was due to the purchase of nine computers and two laptops during FY04.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2006

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS

In FY04, the Board received a grant from the Office of the Attorney General and this grant was provided to the Board through transfer transactions. However, in FY05 and FY06 the Board received State warrants for the Office of the Attorney General grant.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

FISCAL YEAR 2006

Contractual Services

Expenditures incurred prior to June 30 totaling \$54,567 were paid during the lapse period due to the Board not receiving facility management bills until June and July from the Department of Central Management Services.

Printing

Expenditures incurred prior to June 30 totaling \$5,109 were paid during the lapse period due to the Board printing their annual report however; the reports were not received until July. In addition, the Board purchased printer paper in late June.

FISCAL YEAR 2005

Printing

Expenditures incurred prior to June 30 totaling \$2,294 were paid during the lapse period due to the Board purchasing preprinted Board orders that were not received until July.

Electronic Data Processing

Expenditures incurred prior to June 30 totaling \$5,730 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.

Operation of Automotive Equipment

Expenditures incurred prior to June 30 totaling \$14,053 were paid during the lapse period due to the Board not receiving State garage bills until June and July from the Department of Central Management Services.

Lump Sums – Victim Notification Units

Expenditures incurred prior to June 30 totaling \$4,101 were paid during the lapse period due to the Board not receiving bills from an employment service for a contractual employee's June payroll until July.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

AGENCY FUNCTIONS AND PLANNING PROGRAM

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

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

- deciding whether to grant certificates of relief from disabilities or certificates of good conduct.

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, 2006 were:

Jorge Montes, Chairperson

Members:

Eric Althoff	Barbara Hubbard
Nancy Bridges-Mickelson	Thomas Johnson
Edward Bowers	Jesse Madison
Salvador Diaz	Milton Maxwell
Robert Dunne	John Stenson
Craig Findley	Norman Sula
David Frier	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.

AUDITORS' ASSESSMENT

The Prisoner Review Board appears to have implemented adequate policies and procedures for its mandated and administrative duties.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

AVERAGE NUMBER OF EMPLOYEES

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

<u>Division</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Executive and Administrative	2	2	2
Accounting and Bookkeeping	0	0	2
General Office	16	16	16
Technical (Legal) Advisor	<u>1</u>	<u>1</u>	<u>1</u>
Total average full-time employees	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>21</u></u>
Board Members	<u><u>15</u></u>	<u><u>15</u></u>	<u><u>15</u></u>

ANNUAL COST STATISTICS (NOT EXAMINED)

Comparative costs of case reviews are shown below:

	Fiscal Year Ended June 30,		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Expenditures from Board Appropriations	\$ 1,228,969	\$ 1,080,305	\$ 1,312,478
Total Case Reviews	56,366	61,482	52,634
Average Cost per Board Appropriations	\$ 21.80	\$ 17.57	\$ 24.94
Average Cost per Board Members' Salaries	\$ 19.59	\$ 17.89	\$ 20.75
Total Average Cost per Case Review	\$ 41.39	\$ 35.46	\$ 45.68

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

The case reviews of the Board for the three years ended June 30, 2006 are summarized below:

ADULTS	<u>2006</u>	<u>2005</u>	<u>2004</u>
Parole Reviews	195	224	200
Release Reviews	25,069	30,645	26,112
Good Conduct Credit Reviews	4,921	4,794	4,863
Parole/Release Revocations	14,014	14,316	13,769
Final Discharges	584	620	535
Executive Clemency	710	675	816
Certificates of Relief*	35	*	*
Cases Revised/Amended**	1,864	2,275	683
Cases Continued**	<u>4,108</u>	<u>3,292</u>	<u>1,317</u>
Total Adult Consideration	<u>51,500</u>	<u>56,841</u>	<u>48,295</u>

* Data not available

** FY04 data from Jan 04 thru Jun 04 only

JUVENILES	<u>2006</u>	<u>2005</u>	<u>2004</u>
Release Reviews	39	55	29
Parole Reviews	1,862	2,057	2,138
Discharge Reviews	506	517	461
Revocation Reviews	1,153	1,224	1,399
Annual Reviews	293	386	308
Good Conduct Credit Reviews	10	1	4
Cases Revised/Amended*	197	104	0
Cases Continued*	<u>806</u>	<u>297</u>	<u>0</u>
Total Juvenile Review	<u>4,866</u>	<u>4,641</u>	<u>4,339</u>
Total Adults and Juveniles	<u><u>56,366</u></u>	<u><u>61,482</u></u>	<u><u>52,634</u></u>

* FY05 data from Jan 05 thru Jun 05 only