

**STATE OF ILLINOIS
PRISONER REVIEW BOARD**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2018

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018

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STATE OF ILLINOIS
PRISONER REVIEW BOARD
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BOARD OFFICIALS

Chair	Mr. Craig Findley
Chief Administrative Officer	Ms. Nichole Damhoff
Chief Legal Counsel	Mr. Jason Sweat
Chief of Operations	Ms. Tracy Buckley-Jones

The Board's administrative office is located at:

319 East Madison Street, Suite A
Springfield, Illinois 62701



STATE OF ILLINOIS
 JB PRITZKER, GOVERNOR
PRISONER REVIEW BOARD
 Craig Findley, Chairman

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Honorable Frank J. Mautino
 Auditor General
 State of Illinois
 740 East Ash Street
 Springfield, Illinois 62703-3154

January 16, 2020

Auditor General Mautino:

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 State of Illinois, Prisoner Review 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 State of Illinois, Prisoner Review Board’s compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2018, and June 30, 2017, the State of Illinois, Prisoner Review Board has materially complied with the assertions below.

- A. The State of 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 State of 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 State of 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.

Yours truly,

State of Illinois, Prisoner Review Board

SIGNED ORIGINAL ON FILE

Craig Findley, Chair

SIGNED ORIGINAL ON FILE

Jason Sweat, Chief Legal Counsel

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
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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.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a qualified opinion on compliance and identifies material weaknesses in internal control over compliance.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	6	5
Repeated findings	3	3
Prior recommendations implemented or not repeated	2	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2018-001	9	Property Control Weaknesses	Material Weakness and Material Noncompliance
2018-002	12	Noncompliance with the Open Parole Hearings Act	Significant Deficiency and Noncompliance
2018-003	13	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2018-004	15	Inadequate Controls over Personnel	Significant Deficiency and Noncompliance
2018-005	17	Operation of State Vehicles Weaknesses	Significant Deficiency and Noncompliance

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2018-006	18	Noncompliance with the Illinois Crime Reduction Act of 2009	Significant Deficiency and Noncompliance
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PRIOR FINDINGS NOT REPEATED

A	20	Travel Voucher Weaknesses
B	20	Inadequate Control over Contracts

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Nichole Damhoff, Chief Administrative Officer, on January 6, 2020.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined the State of 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, 2018. The management of the State of Illinois, Prisoner Review Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Prisoner Review Board's compliance based on our examination.

- A. The State of 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 State of 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 State of 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.

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 (the Audit Guide). Those standards, the Act, and the Audit

Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Prisoner Review Board complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Prisoner Review Board complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Prisoner Review Board's compliance with specified requirements.

Our examination disclosed the following material noncompliance with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018. As described in item 2018-001 in the accompanying schedule of findings, the State of Illinois, Prisoner Review Board did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Prisoner Review Board to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of 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, 2018. However, the results of our procedures disclosed instances of noncompliance with the 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 findings as items 2018-002 through 2018-006.

The State of Illinois, Prisoner Review Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Prisoner Review Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of 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 State of Illinois, Prisoner Review Board's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances 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 the State of Illinois, Prisoner Review Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Prisoner Review Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiencies.

A deficiency in 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as item 2018-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2018-002 through 2018-006 to be significant deficiencies.

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

The State of Illinois, Prisoner Review Board's responses to the internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Prisoner Review Board's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

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, 2018, and June 30, 2017, in Schedules 1 through 4 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, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 4. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016, accompanying supplementary information in Schedules 3 and 4 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
January 16, 2020

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-001. **FINDING** (Property Control Weaknesses)

The Prisoner Review Board (Board) did not exercise adequate controls over the recording and reporting of State property.

During testing, we noted the following:

- Four of four (100%) equipment additions tested, totaling \$18,755, were not added to the Board's property listing within 30 days of receipt. The equipment was added to the Board's property listing between 129 to 644 days late.
- Three of four (75%) equipment deletions tested, totaling \$48,508, were not deleted from the Board's property listing within 30 days of removal. The equipment was deleted from the Board's property listing between 1,011 to 1,615 days late.
- Four of 60 (7%) equipment items tested, totaling \$2,051, were sent to the Surplus Property Control Division of the Department of Central Management Services (CMS), but were still listed on the Board's property listing.
- One of 60 (2%) equipment items tested, totaling \$5,056, was scrapped, but was still listed on the Board's property listing.

At the time, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) required the Board to adjust property records within 30 days of acquisition, change, or deletion of equipment items. Effective May 3, 2019, the Code (44 Ill. Admin. Code 5010.400) requires the Board to adjust property records within 90 days of acquisition, change, or deletion of equipment items.

- Forty-nine of 128 (38%) equipment items tested, totaling \$46,455, were found in a different location than indicated on the Board's property listing or did not have a location listed on the Board's property listing.
- During the reconciliation of the Office of the State Comptroller's *Object Expense/Expenditures by Quarter* (SA02) report to the Board's *Agency Report of State Property* (Form C-15), we noted three equipment purchases, totaling \$17,706, were not recorded on the Board's property listing or the Form C-15. As a result, the Board's property listing was understated by \$17,706.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Board to maintain current property information at a summary level, which includes the cost (or other value), function and activity, a reference to the acquisition source document, a short description, location, and tag number of the asset.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-001. **FINDING** (Property Control Weaknesses) – Continued

Further, the State Property Control Act (Act) (30 ILCS 605/4) requires the Board to be accountable for the supervision, control, and inventory of all property under its jurisdiction. Additionally, the Act (30 ILCS 605/6.02) requires the Board's chair to maintain a permanent record of all items of property under the jurisdiction and control of the Board.

- Two of 60 (3%) equipment items tested, totaling \$762, were not properly tagged with the property number.

The Code (44 Ill. Admin. Code 5010.210(a)) requires the Board to mark each piece of State-owned equipment in its possession to indicate that it is State property.

- The Board did not properly file its 2016 and 2017 Inventory Certifications. The Board did not report a discrepancy of 7 items, totaling \$65,935, on the 2016 Inventory Certification and did not report a discrepancy of 9 items, totaling \$66,464, on the 2017 Inventory Certification.

The Act (30 ILCS 605/6.04) requires the Board to annually make an actual physical inventory check of all items of property not of nominal value and certify a full account of all errors or exceptions reported therein.

At the time, the Code (44 Ill. Admin. Code 5010.460(c)) required the Board to provide an annual listing of all equipment items with a value of \$500 or more and equipment subject to theft with a value of less than \$500 to CMS. Effective May 3, 2019, the Code (44 Ill. Admin. Code 5010.460(c)) requires the Board report items with a net value after depreciation of more than \$1,000 to CMS and all items subject to theft.

Board officials indicated, as they did during the prior examination, that these issues were due to minimal staff support, human error, and employee oversight.

Failure to maintain accurate property control records and submit accurate property reports to the Office of the State Comptroller increases the potential for fraud and possible loss or theft of State property and reduces the reliability of Statewide property information. (Finding Code No. 2018-001, 2016-001, 2014-001)

RECOMMENDATION

We recommend the Board take action to strengthen its internal controls over recording and reporting its State property and equipment transactions. Furthermore, the Board

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-001. **FINDING** (Property Control Weaknesses) – Continued

should implement a corrective action plan to complete a full inventory to identify and correct its accumulated property and equipment errors.

BOARD RESPONSE

Recommendation accepted. The Prisoner Review Board (PRB) relies upon Public Safety Shared Services (PSSS) for property control; entering, adjusting, removing, etc. The PSSS had a change in staffing and has been working to ensure all property for PRB has been updated and will strengthen its internal controls over the recording and reporting of property and equipment.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
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2018-002. **FINDING** (Noncompliance with the Open Parole Hearings Act)

The Prisoner Review Board (Board) failed to comply with the provisions of the Open Parole Hearings Act (Act).

During testing of 36 parole hearings, we noted the following:

- For 3 (8%) parole hearings, the Board notified the State's Attorney of the committing county of its decision between 42 and 43 days late.

The Act (730 ILCS 105/25(d)) requires the Board to notify the State's Attorney of the committing county of the inmate of its decision no later than seven days after the parole hearing.

- For 4 (11%) parole hearings, the Board notified the victims who are registered to receive notifications of its decision between 41 and 43 days late.

The Act (730 ILCS 105/25(d)) requires the Board to notify the registered victims of the inmate of its decision no later than seven days after the parole hearing.

Board officials indicated that these issues were caused by oversight and human error.

Noncompliance with the Act impairs the Board's ability to provide timely notification of its parole decisions to the appropriate parties, and hinders the Board's ability to demonstrate its compliance with the Act's provisions. (Finding Code No. 2018-002)

RECOMMENDATION

We recommend the Board strengthen its controls to ensure that it provides timely notification of its parole decisions to the appropriate parties.

BOARD RESPONSE

Recommendation accepted. Prior to the audit finding, the Prisoner Review Board revised its procedures to ensure that notifications are made in a timely fashion, including additional public posting of the Board's actions on the Board's website. The Board also notes that no individuals were released by the Board without timely notification during the audit period; the sole hearing date for which notifications were untimely resulted in denials of parole release for all relevant cases.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-003. **FINDING** (Voucher Processing Weaknesses)

The Prisoner Review Board (Board) did not exercise adequate controls over voucher processing.

During testing of 60 vouchers, we noted the following:

- For one (2%) voucher, totaling \$8,949, the Board failed to pay the correct amount of interest accrued, resulting in a net underpayment of \$972.

The State Prompt Payment Act (30 ILCS 540/3-2) requires the Board to determine whether interest is due and automatically pay interest penalties to the appropriate vendor when payment is not issued within 90 days.

- One (2%) travel voucher, totaling \$911, was submitted 91 days after the travel occurred.

Internal Revenue Service (IRS) Publication 535, *Business Expenses*, notes employees receiving travel reimbursements must have paid or incurred deductible expenses while performing employment services, adequately accounted for the expenses within a reasonable period of time, generally defined by Publication 535 as within 60 days after the expenses were paid or incurred, and returned any excess reimbursements within a reasonable period of time. If the employee meets all three tests, the employee is under an accountable plan and the reimbursements are not included as wages on the employee's Form W-2. If the employee fails any of the tests, the employee is under a nonaccountable plan and all amounts paid as reimbursements are reported as wages on the employee's Form W-2, subject to income tax withholding, Social Security, Medicare, and unemployment taxes.

During our analytical reviews, we noted significant Lapse Period spending in the Board's Fiscal Year 2017 Electronic Data Processing appropriation within the General Revenue Fund and Fiscal Year 2018 ordinary and contingent expenses (not including personal services) appropriations in both the Prisoner Review Board Vehicle and Equipment Fund and Budget Stabilization Fund. In following up on this fluctuation with Board officials, they indicated Board management held bills due to the State's internal service funds until they were certain the Board could cover all of its other expenses.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 1000.50(a)) notes the Board must process its internal service fund bills within 30 days after receiving an invoice. Further, the Code (74 Ill. Admin. Code 1000.50(b)) notes the Board must make reasonable efforts to review, approve, and pay all internal service fund bills in the fiscal year the liability was incurred and may not leave internal service fund bills unpaid to circumvent budgetary controls.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-003. **FINDING** (Voucher Processing Weaknesses) – Continued

Board officials indicated these issues were caused by human error and oversight. During the prior examination, Board officials attributed voucher processing weaknesses to minimal staff support, human error, and employee oversight.

Failure to pay the correct amount of interest represents noncompliance with the State Prompt Payment Act and could result in underpayment or overpayment to vendors. In addition, failure to require the timely submission of travel vouchers could result in additional efforts by the Board to allocate income to individuals subject to a nonaccountable plan. Finally, failure to pay internal services fund invoices timely hinders the ability of each internal service fund to meet its own obligations in a timely manner. (Finding Code No. 2018-003, 2016-002, 2014-002)

RECOMMENDATION

We recommend the Board strengthen its controls to ensure required interest is paid in full and travel vouchers are submitted within a reasonable time after the conclusion of the travel. We also recommend internal service fund vouchers be paid promptly.

BOARD RESPONSE

Recommendation accepted. The Prisoner Review Board (PRB) will work with staff and Board Members to ensure travel vouchers are submitted in a timely manner. The PRB will also strengthen its controls to ensure interest is paid out accordingly.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-004. **FINDING** (Inadequate Controls over Personnel)

The Prisoner Review Board (Board) did not maintain adequate controls over its personnel records.

During testing of employee files for six employees, we noted the following:

- Three (50%) employees tested did not receive all required employee performance evaluations during the examination period.
- Four (67%) employees tested received their performance evaluation between 18 to 84 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270) requires the Board to prepare evaluations of each employee not less often than annually.

In addition, the Board's *Employee Handbook* requires new employees to be placed on an initial probationary period of six months with one evaluation at the mid-point of the period and one two weeks prior to the end point of such probationary period. Further, the Board's *Employee Handbook* requires certified employees who are promoted to be placed on a four-month probationary period with one evaluation at the mid-point and one during the final month of the probationary period.

Good business practices require employee performance evaluations to be performed in a timely manner, which we considered to be 30 days after the employee's anniversary date.

- One (17%) employee received erroneous payments of \$5,525 after her date of resignation, which the Board did not identify or seek to recoup until we identified this problem.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Board officials indicated these issues were caused by minimal staff support, human error, and oversight.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-004. **FINDING** (Inadequate Controls over Personnel) – Continued

Performance evaluations should be performed in a timely manner as they are an important component of the communication between the employee and employer on the performance and future expectations of the employee in the workplace. Employee evaluations support administrative personnel decisions by documenting regular performance measures. Late evaluations could cause delays in communicating positive and negative qualities of the employee's work performance. Further, failure to recoup overpayments represents a misuse of State funds. (Finding Code No. 2018-004)

RECOMMENDATION

We recommend the Board strengthen its controls to ensure:

- performance evaluations are provided in a timely manner;
- employees do not receive payments after they have terminated employment; and,
- State funds are properly recouped after any erroneous employee payments.

BOARD RESPONSE

Recommendation accepted. The Prisoner Review Board (PRB) is continually working to ensure adequate procedures are in place to perform evaluations timely as required. The finding was due to minimal staff support, human error, and employee oversight. The finding that was an overpayment has been recouped in full. The PRB has hired an additional staff member that is assigned to track evaluations to ensure compliance.

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PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
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2018-005. **FINDING** (Operation of State Vehicles Weaknesses)

The Prisoner Review Board (Board) did not follow State laws and regulations regarding the reporting of State vehicle accidents.

During testing, we noted two of nine (22%) automobile accidents tested were reported to the Department of Central Management Services (CMS) between 1 and 28 days late.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5040.520) requires the driver of any State vehicle that is involved in an accident to complete the Form SR-1 in its entirety, including a clear description of the accident and the conditions surrounding the accident. Further, the Form SR-1 must be received by the CMS Auto Liability Unit no later than seven days following the accident.

Board officials indicated that these issues were due to minimal staff support and human error. During the prior examination, Board officials attributed operation of State vehicles weaknesses to minimal staff support, human error, and employee oversight.

Failure to complete the Form SR-1 and timely report the form to the insurance carrier and CMS represents noncompliance with the Code and could result in an increased risk of loss to the State for injury or damage. (Finding Code No. 2018-005, 2016-005)

RECOMMENDATION

We recommend the Board strengthen its controls over the reporting of State automobile accidents.

BOARD RESPONSE

Recommendation accepted. The Prisoner Review Board (PRB) will retrain staff and Board Members to ensure all accidents are reported within the allotted time frame. The PRB staff has now been trained on the Accident Reporting System to ensure all information is entered as soon as possible. The PRB has also hired an additional Storekeeper to assist with compliance.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-006. **FINDING** (Noncompliance with the Illinois Crime Reduction Act of 2009)

The Prisoner Review Board (Board) failed to comply with the provisions of the Illinois Crime Reduction Act of 2009 (Act) (730 ILCS 190/10).

During testing, we noted the following:

- The Board, in conjunction with the Department of Corrections, did not adopt policies, rules, and regulations that resulted in at least 25% of supervised individuals being supervised in accordance with evidence-based practices.

The Act (730 ILCS 190/10(b)) requires the Board, in conjunction with the Parole Division of the Department of Corrections, to adopt policies, rules, and regulations that, within the first year of the adoption, validation, and utilization of the Statewide, standardized risk assessment tool described in the Act, result in 25% of supervised individuals being supervised in accordance with evidence-based practices, growing to 50% and 75% within 3 and 5 years after the new rules go into effect, respectively.

- The Board, in conjunction with the Department of Corrections, did not design, implement, or make public a system to evaluate the effectiveness of evidence-based practices.
- The Board did not annually submit to the Sentencing Policy Advisory Council a comprehensive report on the success of implementing evidence-based practices.

The Act (730 ILCS 190/10(e)) requires the Board, in conjunction with the Department of Corrections and other correctional entities, to design, implement, and make public a system to evaluate the effectiveness of evidence-based practices in increasing public safety and in successful reintegration of those under supervision into the locality. Further, each agency shall submit to the Sentencing Policy Advisory Council an annual comprehensive report on the success of implementing evidence-based practices.

Public Act 96-761, which originally required the adoption of these rules or policies, was effective January 1, 2010.

Board officials indicated risk and needs assessments are utilized by the Board in all instances where a risk and needs assessment is available and has been conducted or otherwise provided by the Department of Corrections, which is tasked with administration of the assessment procedures.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2018

2018-006. **FINDING** (Noncompliance with the Illinois Crime Reduction Act of 2009) –
Continued

Noncompliance with the Act impedes the Board’s ability to adopt new strategies and policies that may result in the reduction in recidivism rates and the successful local reintegration of offenders. (Finding Code No. 2018-006)

RECOMMENDATION

We recommend the Board, in conjunction with the Department of Corrections, implement measures to achieve compliance with the provisions of the Act.

BOARD RESPONSE

Recommendation accepted. The Prisoner Review Board will continue to utilize risk-and-needs assessments in all cases where such assessments are available. The Board will also continue to work with the Illinois Department of Corrections to ensure compliance with the Crime Reduction Act of 2009.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2018

A. **FINDING** (Travel Voucher Weaknesses)

During the previous examination, the Prisoner Review Board (Board) did not exercise adequate control over travel vouchers. Vouchers were not submitted timely after travel occurred and vouchers had the incorrect amount of per diem charges.

During the current examination, our sample testing indicated the Board did not include inaccurate per diem charges in its travel vouchers. Our sample testing disclosed one instance of a travel voucher not being submitted in a timely manner, which is reported as a voucher processing weakness in Finding 2018-003. (Finding Code No. 2016-003)

B. **FINDING** (Inadequate Control over Contracts)

During the previous examination, the Prisoner Review Board (Board) did not maintain adequate controls over its contracts. Specifically, the Board did not ensure that its contracts contained all the required certifications and disclosures, it did not file a contract with the Office of the State Comptroller (Comptroller), and it did not properly approve its Contract Obligation Documents (COD).

During the current examination, our testing did not note any instances of failure to include required contract certifications and disclosures, failure to file contracts with the Comptroller, or failure to properly approve CODs. (Finding Code No. 2016-004)

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018

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 – Fiscal Year 2018
 - Schedule of Appropriations, Expenditures, and Lapse Balances – Fiscal Year 2017
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property

- Analysis of Operations (Not Examined):
 - Board Functions and Planning Program (Not Examined)
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Lapse Period Spending (Not Examined)
 - Budget Impasse Disclosures (Not Examined)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
 - Interest Costs on Fiscal Year 2017 Invoices (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2018, and June 30, 2017, accompanying supplementary information in Schedules 1 through 4. However, the accountants do not express an opinion on the supplementary information. The accountant's 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 Fiscal Year 2018

For the Fifteen Months Ended September 30, 2018

	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total	
				Expenditures 15 Months Ended September 30	Balances Lapsed September 30
Public Act 100-0021 FISCAL YEAR 2018					
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services	\$ 1,023,200	\$ 898,104	\$ 43,987	\$ 942,091	\$ 81,109
State Contributions to Social Security	78,300	65,587	3,228	68,815	9,485
Contractual Services	204,300	175,427	20,269	195,696	8,604
Travel	73,300	63,195	7,660	70,855	2,445
Commodities	3,800	2,352	1,283	3,635	165
Printing	2,400	701	-	701	1,699
Electronic Data Processing	112,000	48,089	63,823	111,912	88
Telecommunications Services	26,200	19,678	6,506	26,184	16
Operating Costs and Expenses	2,312,900	444,347	72,569	516,916	1,795,984
Total General Revenue Fund	\$ 3,836,400	\$ 1,717,480	\$ 219,325	\$ 1,936,805	\$ 1,899,595
<u>PRISONER REVIEW BOARD VEHICLE AND EQUIPMENT FUND - 366</u>					
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 242,800	\$ 169,010	\$ 21,165	\$ 190,175	\$ 52,625
Total Prisoner Review Board Vehicle and Equipment Fund	\$ 242,800	\$ 169,010	\$ 21,165	\$ 190,175	\$ 52,625
GRAND TOTAL - ALL FUNDS	\$ 4,079,200	\$ 1,886,490	\$ 240,490	\$ 2,126,980	\$ 1,952,220

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2018, and have been reconciled to Board records.

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

Note 3: Due to an error in the Board's records, the following accounts could not be tied to the Comptroller's records; Personal Services, Social Security, and Operating Costs and Expenses. The Board informed us that there was a mistake with payroll transaction on the FY18 expenditure records. The Board has corrected the error, however the corrected records could not be acquired due to an issue of timeliness.

Note 4: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 33 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2017 held by the Board which were submitted against Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

Public Act 099-0524 and Court-Ordered Expenditures FISCAL YEAR 2017	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to September 30	Total	
				Expenditures 15 Months Ended September 30	Balances Lapsed September 30
<u>GENERAL REVENUE FUND - 001</u>					
Personal Services		\$ 1,020,998	\$ 47,719	\$ 1,068,717	
State Contributions to Social Security		74,432	3,515	77,947	
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 200,000	190,151	9,849	200,000	\$ -
Operating Costs and Expenses	1,215,800	318,311	80,970	399,281	816,519
Total General Revenue Fund	\$ 1,415,800	\$ 1,603,892	\$ 142,053	\$ 1,745,945	\$ 816,519
<u>PRISONER REVIEW BOARD VEHICLE AND EQUIPMENT FUND - 366</u>					
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 280,500	\$ 57,581	\$ 70,881	\$ 128,462	\$ 152,038
Total Prisoner Review Board Vehicle and Equipment Fund	\$ 280,500	\$ 57,581	\$ 70,881	\$ 128,462	\$ 152,038
<u>BUDGET STABILIZATION FUND - 686</u>					
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 200,000	\$ 8,653	\$ 191,347	\$ 200,000	\$ -
Total Budget Stabilization Fund	\$ 200,000	\$ 8,653	\$ 191,347	\$ 200,000	\$ -
GRAND TOTAL - ALL FUNDS	\$ 1,896,300	\$ 1,670,126	\$ 404,281	\$ 2,074,407	\$ 968,557

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Expenditure Authority for Fiscal Year 2017

For the Fifteen Months Ended September 30, 2017

-
- Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2017, and have been reconciled to Board records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Board never received an enacted personal services appropriation for Fund 001, the Board was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017.
- Note 4: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from obligations and expenses required by consent decrees at the level paid as of June 30, 2015, that are necessary to comply with the consent decrees and any implementation plans approved thereunder. Therefore, the Board's Fiscal Year 2015 appropriation for Fund 001 was carried forward to become the Board's Fiscal Year 2017 expenditure authority for Fund 001. The Board used the amount shown above rather than the aggregate appropriation amount from Fiscal Year 2015 because not all of the Board's Fiscal Year 2015 expenditures were related to the requirements of consent decrees.
- Note 5: Public Act 099-0524 authorizes the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 33 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board to be submitted against its Fiscal Year 2017 appropriation.
- Note 6: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 33 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board which were submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

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

	FISCAL YEAR		
	2018	2017	2016
	P.A. 100-0021	P.A. 99-0524 & Court-Ordered Expenditures	P.A. 99-0524 & Court-Ordered Expenditures
<u>APPROPRIATED FUNDS</u>			
General Revenue Fund - 001			
Expenditure Authority (Net After Transfers)	\$ 3,836,400	\$ 1,415,800	\$ 1,215,800
Expenditures			
Personal Services	\$ 942,091	\$ 1,068,717	\$ 1,102,963
State Contributions to Social Security	68,815	77,947	80,388
Contractual Services	195,696	-	-
Travel	70,855	-	-
Commodities	3,635	-	-
Printing	701	-	-
Electronic Data Processing	111,912	-	-
Telecommunications Services	26,184	-	-
Operating Costs and Expenses	516,916	399,281	628,590
Ordinary and Contingent Expenses, Not Including Personal Services	-	200,000	-
Total Expenditures	<u>\$ 1,936,805</u>	<u>\$ 1,745,945</u>	<u>\$ 1,811,941</u>
Lapsed Balances	<u>\$ 1,899,595</u>	<u>\$ 816,519</u>	<u>\$ 587,210</u>
Prisoner Review Board Vehicle and Equipment Fund - 366			
Appropriations (Net After Transfers)	\$ 242,800	\$ 280,500	\$ 250,000
Expenditures			
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 190,175	\$ 128,462	\$ 79,413
Total Expenditures	<u>\$ 190,175</u>	<u>\$ 128,462</u>	<u>\$ 79,413</u>
Lapsed Balances	<u>\$ 52,625</u>	<u>\$ 152,038</u>	<u>\$ 170,587</u>
Budget Stabilization Fund - 686			
Appropriations (Net After Transfers)	\$ -	\$ 200,000	\$ -
Expenditures			
Ordinary and Contingent Expenses, Not Including Personal Services	\$ -	\$ 200,000	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL - ALL FUNDS			
Expenditure Authority (Net After Transfers)	\$ 4,079,200	\$ 1,896,300	\$ 1,465,800
Total Expenditures	<u>2,126,980</u>	<u>2,074,407</u>	<u>1,891,354</u>
Lapsed Balances	<u>\$ 1,952,220</u>	<u>\$ 968,557</u>	<u>\$ 757,797</u>

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

	FISCAL YEAR		
	2018	2017	2016
	P.A. 100-0021	P.A. 99-0524 & Court-Ordered Expenditures	P.A. 99-0524 & Court-Ordered Expenditures
<u>STATE OFFICERS' SALARIES</u>			
General Revenue Fund - 001 (State Comptroller)			
Appropriations	\$ 1,298,400	\$ 1,298,400	
Expenditures			
Chairman	\$ 95,872	\$ 95,872	\$ 95,872
Board Members	1,078,045	1,094,516	1,079,456
Total Expenditures	<u>\$ 1,173,917</u>	<u>\$ 1,190,388</u>	<u>\$ 1,175,328</u>
Lapsed Balances	<u>\$ 124,483</u>	<u>\$ 108,012</u>	

- Note 1: Expenditure Authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2018, and September 30, 2017, and have been reconciled to Board records.
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As the Board never received an enacted personal services appropriation for Fund 001, the Board was able to submit vouchers to pay its employees in full without a maximum expenditure limit for personal service costs during Fiscal Year 2017.
- Note 4: The Circuit Court of Cook County in *People v. Munger* (15 CH 10243) ordered the State Comptroller, in the absence of enacted annual appropriations, to process and pay certified invoice vouchers from obligations and expenses required by consent decrees at the level paid as of June 30, 2015, that are necessary to comply with the consent decrees and any implementation plans approved thereunder. Therefore, the Board's Fiscal Year 2015 appropriation for Fund 001 was carried forward to become the Board's Fiscal Year 2017 expenditure authority for Fund 001. The Board used the amount shown above rather than the aggregate appropriation amount from Fiscal Year 2015 because not all of the Board's Fiscal Year 2015 expenditures were related to the requirements of consent decrees.
- Note 5: Public Act 099-0524 authorizes the Board to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 33 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board to be submitted against its Fiscal Year 2017 appropriation.
- Note 6: Notwithstanding anything within Public Act 100-0021 to the contrary, Public Act 100-0021 authorized the Board to pay for all costs incurred prior to July 1, 2018, using either its Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 33 includes information from Board management about the number of invoices and the total dollar amount of invoices from Fiscal Year 2016 and Fiscal Year 2017 held by the Board which were submitted against either its Fiscal Year 2017 or Fiscal Year 2018 appropriation.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2018

	<u>Equipment</u>
Balance at July 1, 2016	\$ 586,497
Additions	691
Deletions	(197)
Net Transfers	<u>1,817</u>
Balance at June 30, 2017	<u><u>\$ 588,808</u></u>
Balance at July 1, 2017	\$ 588,808
Additions	49,507
Deletions	(48,508)
Net Transfers	<u>-</u>
Balance at June 30, 2018	<u><u>\$ 589,807</u></u>

Note: The above schedule has been derived from the *Agency Report of State Property* (Form C-15) reports submitted by the Board to the Office of the State Comptroller. This schedule could not be reconciled to the Board's property records (see Finding 2018-001).

STATE OF ILLINOIS
PRISONER REVIEW BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

The Prisoner Review Board (Board), effective February 1, 1978, replaced the abolished Parole and Pardon Board of the Department of Corrections. The Board, an agency independent of the Department of Corrections, is:

- 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 sentence 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;
- the authority for setting conditions for parole and mandatory supervised release; and,
- the authority for determining whether a violation of aftercare release conditions warrant revocation of aftercare 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, imposing sanctions for violations of parole, and revoking 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, imposing sanctions for violations of mandatory supervised release, and revoking 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 sentence credits in which the Department seeks to revoke sentence 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 making confidential recommendations to the Governor;
- complying with the requirements of the Open Parole Hearings Act (730 ILCS 105);
- deciding cases brought by the Department of Corrections against prisoners in the custody of the Department for court dismissal of frivolous lawsuits in which the Department seeks to revoke up to 180 days of sentence credit;
- deciding whether to grant certificates of relief from disabilities or certificates of good conduct; and,
- deciding whether to grant certificates of eligibility recommending a court order the sealing or expungement of all official records concerning persons arrested and convicted of a Class 3 or Class 4 felony.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
BOARD FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2018

(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 three members. Board members travel to the Department of Corrections' facilities to conduct inmate interviews. The Board regularly interviews all juvenile offenders and those released on aftercare 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 and 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 or escape by the offender. In addition, the Act requires the Board to give the victim notice of any parole hearing and the hearing results. 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, 2018, were:

Craig Findley, Chair

Members:

Edith Crigler
Donald Wayne Dunn
Vonetta Harris
Tom Johnson
William Norton
Donald Shelton
Vacancy

Salvador Diaz
Pete Fisher
Ellen Johnson
Virginia Martinez
Aurthur Mae Perkins
Kenneth Tupy
Vacancy

PLANNING PROGRAM

The Chair of the Prisoner Review Board has established a mission statement, goals and objectives. The Board's *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
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017

General Revenue Fund – 001

Contractual Services, Travel, Electronic Data Processing, Telecommunications Services, Operating Costs and Expenses

The increase in expenditures was due to a change in the way these line items were appropriated in Fiscal Year 2018. In Fiscal Year 2017, the Board received a lump sum appropriation for its operating expenditures. In Fiscal Year 2018, the Board received individual appropriations designated for specific purposes.

Ordinary and Contingent Expenses, Not Including Personal Services

The decrease is due to the Board not receiving a lump sum appropriation for operating expenditures in Fiscal Year 2018. Instead, the Board received individual appropriations designated for specific purposes.

Prisoner Review Board Vehicle and Equipment Fund – 366

Ordinary and Contingent Expenses, Not Including Personal Services

The increase in expenditures was primarily due to an increase in document scanning and storage to make Board records available electronically.

Budget Stabilization Fund – 686

Ordinary and Contingent Expenses, Not Including Personal Services

The decrease in expenditures was due to the Board not receiving an appropriation from the Budget Stabilization Fund to pay operating expenditures in Fiscal Year 2018.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016

General Revenue Fund – 001

Operating Costs and Expenses

The decrease in expenditures was due to the Board receiving two lump sum appropriations in Fiscal Year 2017 for its operating expenditures. In Fiscal Year 2016, the Board only received one lump sum appropriation for operating expenditures.

Ordinary and Contingent Expenses, Not Including Personal Services

The increase in expenditures was due the Board not receiving this lump sum appropriation for operating expenditures during Fiscal Year 2016.

Prisoner Review Board Vehicle and Equipment Fund – 366

Ordinary and Contingent Expenses, Not Including Personal Services

The increase in expenditures was due to the budget impasse. During Fiscal Year 2016, the Board worked to keep incurred invoices to a minimum during the time the Board was without a budget. For Fiscal Year 2017, the Board had a budget for this fund for the entire fiscal year.

Budget Stabilization Fund – 686

Ordinary and Contingent Expenses, Not Including Personal Services

The increase in expenditures was due to the Board not receiving an appropriation from the Budget Stabilization Fund to pay operating expenditures in Fiscal Year 2016.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

FISCAL YEAR 2018

General Revenue Fund – 001

Electronic Data Processing

Lapse Period expenditures consisted of payments to the Technology Management Revolving Fund for data center charges incurred during Fiscal Year 2018. Because these are internal service bills, the Board holds on to them until they are certain they can cover all other expenses. (See Finding 2018-003)

Telecommunications

Lapse Period expenditures consisted of payments to the Technology Management Revolving Fund for telephone charges for the last three months of Fiscal Year 2018.

FISCAL YEAR 2017

General Revenue Fund – 001

Operating Costs and Expenses

The Board purchased two vehicles late in the fiscal year. The related invoices were not received and processed until the Lapse Period.

Prisoner Review Board Vehicle and Equipment Fund – 366

Ordinary and Contingent Expenses, Not Including Personal Services

Lapse Period expenditures consisted primarily of payments to the State Garage Revolving Fund for vehicle leases. Because these are internal service bills, the Board holds on to them until they are certain they can cover all other expenses. (See Finding 2018-003)

Budget Stabilization Fund – 686

Ordinary and Contingent Expenses, Not Including Personal Services

Lapse Period expenditures consisted primarily of payments to the Technology Management Revolving Fund for data center charges incurred during Fiscal Year 2017 and payments to the Facilities Management Revolving Fund for rental of its office space during Fiscal Year 2017. Because these are internal service bills, the Board holds on to them until they are certain they can cover all other expenses. (See Finding 2018-003)

STATE OF ILLINOIS
 PRISONER REVIEW BOARD
 COMPLIANCE EXAMINATION
BUDGET IMPASSE DISCLOSURES
 For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Payment of Prior Year Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using the Board's Fiscal Year 2017 appropriations for non-payroll expenditures. In addition, Article 998 of Public Act 100-0021 authorized the Board to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Board's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The following chart shows the Board's payments of its prior period costs using future appropriations:

FISCAL YEAR 2016 INVOICES

Fund #	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
001	General Revenue Fund	441	\$134,202	0	\$0
		441	\$134,202	0	\$0

FISCAL YEAR 2017 INVOICES

Fund #	Fund Name	Paid From Fiscal Year 2017 Appropriations		Paid From Fiscal Year 2018 Appropriations	
		Number	Dollar Value	Number	Dollar Value
001	General Revenue Fund	785	\$1,936,805	0	\$0
366	Prisoner Review Board Vehicle and Equipment Fund	96	\$ 190,175	0	\$0
		881	\$2,126,980	0	\$0

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The Board and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Board's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2017.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
INTEREST COSTS ON FISCAL YEAR 2017 INVOICES
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Prompt Payment Interest Costs

The Board calculated prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issued a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2017. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90th day after a vendor submits an eligible proper bill to the Board. The following chart shows the Board's prompt payment interest incurred related to Fiscal Year 2017 invoices, calculated on the accrual basis of accounting, through June 30, 2017, by fund:

Fund #	Fund Name	Invoices	Vendors	Dollar Value
001	General Revenue Fund	783	78	\$ 15,844

STATE OF ILLINOIS
 PRISONER REVIEW BOARD
AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2018

(NOT EXAMINED)

The following table, prepared from Board records, presents the average number of employees, by function, for the Fiscal Year Ended June 30,

<u>Division</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Clemency	1	2	2
Legal and Fiscal	3	2	1
Administration	1	2	2
Operations	12	11	13
Victim Notification	3	3	3
Total Average Employees	<u>20</u>	<u>20</u>	<u>21</u>

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2018

(NOT EXAMINED)

Summarized below are the case reviews of the Board for the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2018	2017	2016
<u>ADULTS</u>			
Parole Reviews	47	59	54
Rehearing/Reconsideration Requests	1,090	1,012	677
Release Reviews	18,619	19,964	21,265
Good Conduct Requests	2,201	2,420	2,483
Parole/Release Revocations	7,183	7,157	7,992
Final Discharges	1,166	1,908	1,749
Executive Clemency	279	512	481
Cases Revised/Amended	872	574	623
Cases Continued	1,289	1,769	2,264
Cases Revised by Parole Agent Request	1,583	1,165	1,517
90 Days Earned Good Conduct Credit	37	0	0
Total Adult Considerations	34,366	36,540	39,105
<u>JUVENILES</u>			
Hearing Reviews	0	346	876
Annual Reviews	0	17	82
Good Conduct Reviews	0	27	0
Release Reviews	0	2	18
Revocation Reviews	22	242	396
Cases Revised/Amended	0	1	3
Cases Continued	15	76	171
Violations Heard	168	0	0
Restorations Considered	1	0	0
Discharge Reviews	0	0	423
Total Juvenile Considerations	206	711	1,969
Total Adult and Juvenile Considerations	34,572	37,251	41,074

Note: The data above was taken from Board records. The records were reconciled to Service Efforts and Accomplishments Reports submitted to the Office of the State Comptroller.