

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD**

**COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2016**

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

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STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

**AGENCY OFFICIALS**

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

The Board's administrative office is located at:

319 East Madison Street, Suite A  
Springfield, Illinois 62701



STATE OF ILLINOIS  
BRUCE RAUNER, GOVERNOR  
**PRISONER REVIEW BOARD**  
Craig Findley, Chairman

April 10, 2017

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash Street  
Springfield, IL 62703

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, 2016. Based on this evaluation, we assert that during the years ended June 30, 2015 and June 30, 2016, 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.
- D. State revenues and receipts collected by the State of 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.

Yours truly,

State of Illinois, Prisoner Review Board

**SIGNED ORIGINAL ON FILE**

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Craig Findley, Chairman

**SIGNED ORIGINAL ON FILE**

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Jason Sweat, Legal Counsel

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

**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, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	5	4
Repeated findings	3	0
Prior recommendations implemented or not repeated	1	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2016-001	9	Property Control Weaknesses	Significant Deficiency and Noncompliance
2016-002	11	Voucher Processing Weaknesses	Significant Deficiency and Noncompliance
2016-003	13	Travel Voucher Weaknesses	Significant Deficiency and Noncompliance
2016-004	15	Inadequate Control over Contracts	Significant Deficiency and Noncompliance
2016-005	17	Operation of State Vehicles Weaknesses	Significant Deficiency and Noncompliance

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

A 19 Untimely Revolving Fund Payments

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on April 10, 2017. Attending were:

**Prisoner Review Board**

Kenneth Tupy, Board Member  
Nichole Damhoff, Chief Administrative Officer  
Jason Sweat, Legal Counsel

**Office of the Auditor General**

Sara Metzger, Audit Manager  
Stephanie Wildhaber, Audit Supervisor  
Lauren Nettles, Auditor

**Department of Corrections**

Jonathan Swager, Internal Auditor  
Satu Allen, Internal Auditor

The responses to the recommendations were provided by Ms. Nichole Damhoff in correspondence dated April 10, 2017.

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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, 2016. 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.
- D. State revenues and receipts collected by the State of Illinois, Prisoner Review Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of

the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Prisoner Review Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Prisoner Review Board's compliance with specified requirements.

In our opinion, 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, 2016. 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 2016-001, 2016-002, 2016-003, 2016-004, and 2016-005.

### **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.

*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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We

did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2016-001, 2016-002, 2016-003, 2016-004, and 2016-005, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings 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 for the years ended June 30, 2016, and June 30, 2015, in Schedules 1 through 8 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, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2014, accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and the State of Illinois, Prisoner Review Board's membership and management, and is not intended to be and should not be used by anyone other than these specified parties.

**SIGNED ORIGINAL ON FILE**

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

Springfield, Illinois  
April 10, 2017

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-001. **FINDING** (Property Control Weaknesses)

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

During testing, the auditors noted the following:

- Five of five (100%) equipment additions tested, totaling \$94,120, were not added to the Board's property listing within 30 days of receipt. The equipment was added to the Board's property listing from 159 to 214 days late.
- One of one (100%) telecommunication equipment item tested, totaling \$495, was not added to the Board's property listing.
- The Board did not timely resolve or remove two items, totaling \$1,427, noted as missing during the annual inventory certification process.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires the Board to adjust property records within 30 days of acquisition, change or deletion of equipment items. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish internal fiscal and administrative controls to provide assurance that resources 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.

- During the reconciliation of the Office of the State Comptroller's Object Expense/Expenditures by Quarter Report (SA02) to the Board's Agency Report of State Property (Form C-15), the auditors noted three equipment items, totaling \$692, were not recorded on the Board's property listing or the Form C-15 at the correct purchase price. As a result, the Board's property listing and Form C-15 were understated by \$117.
- 11 of 80 (14%) equipment items tested, totaling \$5,337, were found in a different location than indicated on the Board's property listing.
- Three of 40 (8%) equipment items tested were unable to be traced to the Board's property listing. Therefore, the auditors were unable to verify the value of the equipment items.
- Two of 40 (5%) equipment items tested, totaling \$1,060, did not match the description on the Board's property listing.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

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. Further, the State Property Control 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.

- Freight costs for ten equipment items, totaling \$142, were not capitalized in the property records. As a result, the amount of additions reported on the Form C-15 for the quarter ended December 31, 2013, was understated by this amount for the quarter. While this issue was reported by the auditors during the Board's last examination, the freight costs still had not been added to the original cost of the items as of June 30, 2016.

SAMS (Procedure 03.30.20) states the basic cost of equipment usually is determined by all of the costs necessary to acquire the asset and place it into service. As such, freight charges should be added to the net invoice cost to determine its cost as an asset.

Board management stated the exceptions noted were due to minimal staff support, human error, and employee oversight. The Board determined this to be the cause during the prior examination as well.

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. 2016-001, 2014-001)

**RECOMMENDATION**

We recommend the Board strengthen internal controls over equipment to ensure all equipment is accurately and timely recorded on its property records.

**BOARD RESPONSE**

Recommendation accepted. The Board relies upon Public Safety Shared Services (PSSS) for property control; entering, adjusting, removing, etc. The PSSS was not able to enter any property during the fourth quarter of Fiscal Year 2016 due to the changeover to the Central Inventory System. Once the changeover occurred, PSSS was able to correct most of the findings.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-002. **FINDING** (Voucher Processing Weaknesses)

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

During testing, the auditors noted the following:

- Seventy-seven of 132 (58%) vouchers tested, totaling \$189,734, were approved for payment from one to 344 days late.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Board to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physically receiving the bill. In addition, the Code (74 Ill. Admin. Code 1000.50(a)) requires user agencies to process payments for Internal Service Fund bills within 30 days after physical receipt.

- Nine of 132 (7%) vouchers tested, totaling \$44,023, accrued a required interest payment of \$284 which was not paid by the Board.

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.

- For nine of 132 (7%) vouchers tested, totaling \$7,509, the related invoices were not date stamped when received by the Board. As a result, the auditors could not determine if the voucher was approved timely or if interest was due to the vendor.

The Code (74 Ill. Admin. Code 900.30(b)) requires the Board to maintain written or electronic records reflecting the date or dates when a bill was received by the Board.

Board management stated the exceptions were due to minimal staff support, human error, and employee oversight. The Board determined this to be the cause during the prior examination as well.

Failure to promptly approve and date stamp vouchers may result in late payment of bills, cause the State to pay interest penalties, and represents noncompliance with the Code. Further, failure to pay accrued interest charges represents noncompliance with the State Prompt Payment Act. (Finding Code No. 2016-002, 2014-002)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

**RECOMMENDATION**

We recommend the Board implement controls to ensure it complies with State laws and regulations by ensuring vouchers are approved within the required timeframe and required interest is paid in full.

**BOARD RESPONSE**

Recommendation accepted. The Board has advised the staff to ensure all invoices and vouchers have been dated stamped when received to ensure timely approval for invoices and vouchers.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-003. **FINDING** (Travel Voucher Weaknesses)

The Prisoner Review Board (Board) did not exercise adequate controls over travel vouchers. Our testing of the Board's travel expenditures included a sample of 40 travel vouchers and limited testing on an additional 41 travel vouchers for the top four traveling employees for each year in the examination period.

During testing, the auditors noted the following:

- Twenty-one of 81 (26%) travel vouchers, totaling \$4,367, were not submitted in a timely manner. The vouchers were submitted between 61 and 200 days after travel occurred.

Internal Revenue Service Publication 535, *Business Expenses*, noted 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.

- Two of 40 (5%) travel vouchers, totaling \$936, had the wrong amount of per diem charges. Per diem was overstated by \$7 on one voucher and \$14 on one voucher, for a total of \$21.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 3000.500(c)) states per diem allowances are based on a six hour quarter system for computing the allowance for days or fractions thereof. Each quarter shall be six hours commencing at midnight, 6:00 a.m., Noon, and 6:00 p.m. Further, the Code (80 Ill. Admin. Code 3000 Appendix A) notes the quarterly per diem rate is \$7.

Board management stated the exceptions were due to minimal staff support, human error, and employee oversight.

Failure to require the timely submission of travel vouchers could result in additional efforts to properly allocate income to employees under a nonaccountable plan. Further, failure to properly pay per diem allowances in accordance with the six hour

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

quarter system represents noncompliance with the Code. (Finding Code No. 2016-003, 2014-003)

**RECOMMENDATION**

We recommend the Board strengthen controls to ensure travel vouchers are timely submitted and properly reviewed to ensure reimbursement amounts are correctly reported. Further, the Board should seek reimbursement for the excess per diem amounts paid.

**BOARD RESPONSE**

Recommendation accepted. The Board members do not always come into the office on a monthly basis and sometimes it is 60 days between visits, which, in turn, slows the processing of the vouchers and obtaining the necessary signatures. The Board has also advised the Board members and staff as to submitting vouchers in a timely manner.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-004. **FINDING** (Inadequate Control over Contracts)

The Prisoner Review Board (Board) did not have adequate internal controls over contracts. The Board did not ensure contracts contained all of the necessary requirements, were properly approved, and were properly filed with the Office of the State Comptroller (Comptroller).

During testing, the auditors noted the following:

- Two of two (100%) contracts tested, totaling \$90,000, did not contain all the required certification and disclosures. Specifically, the auditors noted the Standard Certification and Financial Disclosures and Conflicts of Interest sections were missing from the contracts.
- One of two (50%) contracts tested, totaling \$50,000, was not filed with the Comptroller as required.
- One of two (50%) Contract Obligation Documents (COD) tested, totaling \$40,000, was not properly approved. Specifically, the auditors noted the COD did not disclose the individual who authorized the obligation at the Board.

The Statewide Accounting Management System (SAMS) (Procedure 15.20.30) requires professional or artistic contracts exceeding \$20,000 to be filed with the Comptroller within 30 days after execution and includes a listing of the items the contract must contain. Further, SAMS (Procedure 15.20.10) requires the Board to indicate the individual who authorized the obligation on the COD filed with the Comptroller.

Board management stated the exceptions were due to minimal staff support, human error, and employee oversight.

Failure to file properly executed contracts and properly prepared CODs results in noncompliance with SAMS. (Finding Code No. 2016-004)

**RECOMMENDATION**

We recommend the Board improve controls to ensure its contracts contain all the required elements and disclosures, contracts are timely approved and filed with the Comptroller, and CODs are properly prepared.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

**BOARD RESPONSE**

Recommendation accepted. The Board relied upon the Department of Corrections procurement department in assisting with the mentioned contracts. The Board was not advised that it was necessary to obligate the contract, but once the Board was notified, it was obligated immediately. The Board has reviewed all other contracts and has taken measures to ensure all contracts have included the necessary documents for execution thereof.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-005.     **FINDING**     (Operation of State Vehicles Weaknesses)

The Prisoner Review Board (Board) did not follow State laws and regulations regarding the operation of automobiles.

During testing, the auditors noted the following:

- Four of four (100%) automobile accidents tested were not properly reported by completing a Motorist's Report of Illinois Motor Vehicle Accident (Form SR-1). As a result, required documentation was not completed within three days following the accident. Further, required documentation was not submitted to the Department of Central Management Services (CMS) within seven calendar days after the accident occurred.

The Illinois Administrative 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. The Form SR-1 is to be completed as soon as possible and submitted to the office of the current insurance carrier, but must be completed no later than three days following an accident. Further, the Form SR-1 must be received by the CMS Auto Liability Unit no later than seven days following the accident.

- The Board failed to ensure two of 15 (13%) employees, who were assigned an automobile during Fiscal Year 2015, had annual licensure and liability insurance certifications on file.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires every employee of the Board who is assigned a specific vehicle owned by the State to provide a liability insurance coverage certification to the Board's Chair. The certification is to be provided annually between July 1 and July 31, or within 30 days of any new assignment of a vehicle, whichever is later.

Board management stated the exceptions noted were due to minimal staff support, human error, and employee oversight.

Failure to complete the Form SR-1 and timely report the Form SR-1 to CMS represents noncompliance with the Illinois Administrative Code. In addition, failure to obtain certifications of employee licensure and automotive liability coverage represents noncompliance with the Illinois Vehicle Code. These issues could result in an increased risk of loss to the State. (Finding Code No. 2016-005)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

**RECOMMENDATION**

We recommend the Board strengthen its internal controls over reporting State automobile accidents and obtain proper certifications of licensure and automotive liability coverage for employees assigned State vehicles.

**BOARD RESPONSE**

Recommendation accepted. The Board has reiterated to the staff and Board members of the proper procedures and deadlines required to be met. The Board will correct for future incidents.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2016

A. **FINDING** (Untimely Revolving Fund Payments)

During the previous examination, the Prisoner Review Board (Board) failed to pay Correctional Industries timely for two equipment purchases. (Finding Code No. 2014-004)

During the current examination, our sample testing indicated the Board did not make any purchases from Correctional Industries.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

**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 2016
  - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2015
  - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Variations in Receipts
  - Analysis of Significant Lapse Period Spending
  
- Analysis of Operations (Not Examined):
  - Agency Functions and Planning Program (Not Examined)
  - 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 2016 Invoices (Not Examined)
  - Average Number of Employees (Not Examined)
  - Annual Cost Statistics (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, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 8. 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,**  
Expenditure Authority for Fiscal Year 2016

For the Fourteen Months Ended August 31, 2016

Public Act 099-0524 and Court-Ordered Expenditures FISCAL YEAR 2016	Expenditure Authority (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total	
				Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b><u>GENERAL REVENUE FUND - 001</u></b>					
Personal Services	\$ 1,043,150	\$ 59,813	\$ 1,102,963		
State Contribution to Social Security	75,978	4,410	80,388		
Operating Costs and Expenses	<u>\$ 1,215,800</u>	<u>51,275</u>	<u>628,590</u>		<u>\$ 587,210</u>
<b>Total General Revenue Fund</b>	<u>\$ 1,215,800</u>	<u>\$ 115,498</u>	<u>\$ 1,811,941</u>		<u>\$ 587,210</u>
<b><u>Prisoner Review Board Vehicle and Equipment Fund - 366</u></b>					
Ordinary and Contingent Expenses	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 79,413</u>		<u>\$ 170,587</u>
<b>Total Prisoner Review Board Vehicle and Equipment Fund</b>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 79,413</u>		<u>\$ 170,587</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 1,465,800</u></u>	<u><u>\$ 1,696,443</u></u>	<u><u>\$ 194,911</u></u>	<u><u>\$ 1,891,354</u></u>	<u><u>\$ 757,797</u></u>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016, 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 2016. Further, the Board incurred non-payroll obligations within Fund 366, which the Board was unable to pay until the passage of Public Act 099-0524.

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 2016 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 32 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.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Appropriations for Fiscal Year 2015

For the Fourteen Months Ended August 31, 2015

Public Act 098-0681 and 099-0001 FISCAL YEAR 2015	Appropriations (Net After Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total	
				Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b><u>GENERAL REVENUE FUND - 001</u></b>					
Personal Services	\$ 952,783	\$ 866,143	\$ 86,640	\$ 952,783	\$ -
State Contribution to Social Security	69,375	63,051	6,323	69,374	1
Contractual Services	212,800	149,814	62,986	212,800	-
Travel	84,900	70,195	13,803	83,998	902
Commodities	3,300	2,390	373	2,763	537
Printing	3,100	1,678	490	2,168	932
Electronic Data Processing	57,900	36,000	20,525	56,525	1,375
Telecommunications Services	34,861	17,339	17,522	34,861	-
Operating Costs and Expenses	959,581	-	432,547	432,547	527,034
<b>Total General Revenue Fund</b>	<b>\$ 2,378,600</b>	<b>\$ 1,206,610</b>	<b>\$ 641,209</b>	<b>\$ 1,847,819</b>	<b>\$ 530,781</b>
<b><u>Prisoner Review Board Vehicle and Equipment Fund - 366</u></b>					
Ordinary and Contingent Expenses	\$ 200,000	\$ 116,090	\$ 41,254	\$ 157,344	\$ 42,656
<b>Total Prisoner Review Board Vehicle and Equipment Fund</b>	<b>\$ 200,000</b>	<b>\$ 116,090</b>	<b>\$ 41,254</b>	<b>\$ 157,344</b>	<b>\$ 42,656</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 2,578,600</b>	<b>\$ 1,322,700</b>	<b>\$ 682,463</b>	<b>\$ 2,005,163</b>	<b>\$ 573,437</b>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from Board records as of August 31, 2015, and have been reconciled to State Comptroller records.

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

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

	Fiscal Year		
	2016	2015	2014
	P.A. 099-0524 & Court-Ordered Expenditures	P.A. 098-0681 P.A. 099-0001	P.A. 098-0050 P.A. 098-0642
<b><u>APPROPRIATED FUNDS</u></b>			
<b>General Revenue Fund -001</b>			
Expenditure Authority (Net After Transfers)	\$ 1,215,800	\$ 2,378,600	\$ 1,531,000
Expenditures			
Personal Services	\$ 1,102,963	\$ 952,783	\$ 998,727
State Contribution to Social Security	80,388	69,374	72,447
Contractual Services	-	212,800	237,800
Travel	-	83,998	83,581
Commodities	-	2,763	9,645
Printing	-	2,168	1,510
Electronic Data Processing	-	56,525	69,920
Telecommunications Services	-	34,861	47,200
Operating Costs and Expenses	628,590	432,547	-
Total Expenditures	<u>\$ 1,811,941</u>	<u>\$ 1,847,819</u>	<u>\$ 1,520,830</u>
Lapsed Balances	<u>\$ 587,210</u>	<u>\$ 530,781</u>	<u>\$ 10,170</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>			
Appropriations (Net After Transfers)	\$ 250,000	\$ 200,000	\$ 200,000
Expenditures			
Ordinary and Contingent Expenses	\$ 79,413	\$ 157,344	\$ 138,898
Total Expenditures	<u>\$ 79,413</u>	<u>\$ 157,344</u>	<u>\$ 138,898</u>
Lapsed Balances	<u>\$ 170,587</u>	<u>\$ 42,656</u>	<u>\$ 61,102</u>
<b>TOTAL - ALL FUNDS</b>			
Expenditure Authority (Net After Transfers)	\$ 1,465,800	\$ 2,578,600	\$ 1,731,000
Total Expenditures	<u>1,891,354</u>	<u>2,005,163</u>	<u>1,659,728</u>
Lapsed Balances	<u>\$ 757,797</u>	<u>\$ 573,437</u>	<u>\$ 71,272</u>
<b><u>STATE OFFICERS' SALARIES</u></b>			
<b>General Revenue Fund - 001 (State Comptroller)</b>			
Appropriations		\$ 1,298,400	\$ 1,298,400
Expenditures			
Chairman	\$ 95,872	\$ 96,201	\$ 95,872
Board Members	1,079,456	1,136,464	1,184,461
Total Expenditures	<u>\$ 1,175,328</u>	<u>\$ 1,232,665</u>	<u>\$ 1,280,333</u>
Lapsed Balances		<u>\$ 65,735</u>	<u>\$ 18,067</u>

Note 1: Fiscal Year 2015 appropriations, expenditures, and lapsed balances were obtained from Board records as of August 31, 2015, and have been reconciled to State Comptroller 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: Fiscal Year 2016 appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016, and have been reconciled to Board records.

Note 4: 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 2016. Further, the Board incurred non-payroll obligations within Fund 366, which the Board was unable to pay until the passage of Public Act 099-0524.

Note 5: 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 2016 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 6: 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 32 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.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2016

	<u>Equipment</u>
Balance at July 1, 2014	\$ 513,754
Additions	58,878
Deletions	-
Net Transfers	<u>-</u>
Balance at June 30, 2015	<u>\$ 572,632</u>
Balance at July 1, 2015	\$ 572,632
Additions	35,737
Deletions	(21,872)
Net Transfers	<u>-</u>
Balance at June 30, 2016	<u>\$ 586,497</u>

Note: The above schedule has been derived from Board records and reconciled to property reports submitted to the Office of the State Comptroller

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

	FISCAL YEAR		
	2016	2015	2014
<b><u>GENERAL REVENUE FUND - 001</u></b>			
Jury Duty	\$ -	\$ -	\$ 17
Prior Year Refunds	-	-	872
Total Receipts per Board Records	<u>-</u>	<u>-</u>	<u>889</u>
Plus - In Transit at Beginning of Year	-	-	-
Less - In Transit at End of Year	<u>-</u>	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889</u>

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015**

**General Revenue Fund - 001**

Contractual Services, Travel, Commodities, Printing, Electronic Data Processing, and Telecommunications Services

The decrease in expenditures was due to the budget impasse. The Prisoner Review Board (Board) did not receive appropriations for these line items; therefore, the Board could not pay any expenditures from these line items during Fiscal Year 2016.

Operating Costs and Expenses

The increase in expenditures was due to the budget impasse. The Board did not receive appropriations for individual line items; therefore, the Board paid all operating expenditures out of this line item during Fiscal Year 2016.

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

Ordinary and Contingent Expenses

The decrease in expenditures was due to the budget impasse. The Board worked to keep incurred invoices to a minimum during the time the Board was without a budget. The Board received a Fiscal Year 2016 budget from Public Act 099-0524 on June 30, 2016.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014**

**General Revenue Fund - 001**

Telecommunications Services

The decrease in expenditures was due to the Board receiving a supplemental appropriation during Fiscal Year 2014 to clear some of the carry-over expenses that had been accumulating over the past few fiscal years. The Board did not receive a similar supplemental appropriation during Fiscal Year 2015.

Operating Costs and Expenses

The increase in expenditures was due to the Board receiving the appropriation authority for this line item from Public Act 099-0001 on March 26, 2015. This line item received no appropriation authority during Fiscal Year 2014.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**General Revenue Fund - 001**

The Prisoner Review Board (Board) receives minimal receipts. The receipts consist of refunds and reimbursements for jury duty. These receipts are expected to fluctuate between fiscal years. There were no receipts collected by the Board in Fiscal Year 2015 or Fiscal Year 2016.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**FISCAL YEAR 2016****Prisoner Review Board Vehicle and Equipment Fund - 366**Purchase and Operation of Vehicles and Equipment

The significant spending during the Lapse Period was due to the Prisoner Review Board (Board) processing invoices received during Fiscal Year 2016 after the passage of Public Act 099-0524 on June 30, 2016. As a result, all expenditures were paid during the Lapse Period.

**FISCAL YEAR 2015****General Revenue Fund - 001**Contractual Services

Lapse Period expenditures consisted of four lease payments, graphic design services, maintenance of office equipment, and one payment to a contractual employee processed during the Lapse Period. (See Finding 2016-002)

Electronic Data Processing

Lapse Period expenditures consisted of payments to the Statistical Services Revolving Fund for data center charges incurred during Fiscal Year 2015. Because these are internal service bills, the Board holds on to them until they are certain they can cover all other expenses. (See Finding 2016-002)

Telecommunications Services

Lapse Period expenditures consisted of payments to the Communication Revolving Fund for communication charges incurred during Fiscal Year 2015. Because these are internal service bills, the Board holds on to them until they are certain they can cover all other expenses. (See Finding 2016-002)

Operating Costs and Expenses

The Board received a supplemental appropriation to help cover all respective expenses. This supplemental appropriation was received late in the fiscal year. Therefore, the transactions were processed during Lapse Period. (See Finding 2016-002)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**FISCAL YEAR 2015 (Continued)**

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

Purchase and Operation of Vehicles and Equipment

Lapse Period expenditures consisted of the purchase of two vehicles, charges for gas and services on vehicles, one data communication charge, one contractual service payment, and four interest penalty payments processed during the Lapse Period. (See Finding 2016-002)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2016  
(Not Examined)

The Prisoner Review Board (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, 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 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 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 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  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2016  
(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 daily to the 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 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, 2016 were:

Craig Findley, Chair

Members:

C. Edward Bowers

Salvadore Diaz

D. Wayne Dunn

Vonetta Harris

Daryl Jones

Aurthur Mae Perkins

Kenneth Tupy

Edith Crigler

Gary Duncan

Pete Fisher

Tom Johnson

William Norton

Donald Shelton

Vacancy

**PLANNING PROGRAM**

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

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2016  
(Not Examined)

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Prisoner Review Board (Board) to pay Fiscal Year 2016 costs using the Board's Fiscal Year 2017 appropriations for non-payroll expenditures. The following chart shows the Board's plan to expend its Fiscal Year 2017 appropriations to cover its Fiscal Year 2016 costs:

**OUTSTANDING FISCAL YEAR 2016 INVOICES**

Fund #	Fund Name	Number	Dollar Value
001	General Revenue Fund	469	\$ 161,022
366	Vehicle and Equipment Fund	0	0
		<u>469</u>	<u>\$ 161,022</u>

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
For the Two Years Ended June 30, 2016  
(Not Examined)

Transactions Involving the Illinois Finance Authority

The Prisoner Review Board (Board) and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

For Fiscal Year 2015 and Fiscal Year 2016, the Board could not provide any information to determine whether any of its vendors participated in the Vendor Payment Program (VPP).

During Fiscal Year 2016, none of the Board's vendors participated in the Vendor Support Initiative Program (VSI).

STATE OF ILLINOIS  
 PRISONER REVIEW BOARD  
**INTEREST COSTS ON FISCAL YEAR 2016 INVOICES**  
 For the Two Years Ended June 30, 2016  
 (Not Examined)

Prompt Payment Interest Costs

The Prisoner Review Board (Board) plans to calculate 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 issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016. 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 90<sup>th</sup> 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 2016 invoices, calculated on the accrual basis of accounting, through June 30, 2016, by fund:

**PROMPT PAYMENT INTEREST INCURRED**

Year Ended June 30, 2016

Fund #	Fund Name	Invoices	Vendors	Dollar Value
001	General Revenue Fund	65	31	\$ 618
366	Vehicle and Equipment Fund	2	1	41
		67	32	\$ 659

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**AVERAGE NUMBER OF EMPLOYEES**  
For the Two Years Ended June 30, 2016  
(Not Examined)

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

<u>Division</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Clemency	2	2	2
Legal and Fiscal	1	1	1
Administration	2	2	1
Operations	13	11	13
Victim Notification	3	3	0
Total average full-time employees	<u>21</u>	<u>19</u>	<u>17</u>

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANNUAL COST STATISTICS**  
For the Two Years Ended June 30, 2016  
(Not Examined)

Comparative costs of case reviews are shown below for the Fiscal Year Ended June 30,

	FISCAL YEAR		
	2016	2015	2014
Expenditures from Board Appropriations	\$1,891,354	\$2,005,163	\$1,659,728
Expenditures from Board Members' Salaries	\$1,175,328	\$1,232,665	\$1,280,333
Total Case Reviews	41,074	43,525	44,378
Average Cost per Board Appropriation	\$46.05	\$46.07	\$37.40
Average Cost per Board Members' Salaries	\$28.61	\$28.32	\$28.85
Total Average Cost per Case Review	\$74.66	\$74.39	\$66.25

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2016  
(Not Examined)

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

	FISCAL YEAR		
	2016	2015	2014
<b><u>ADULTS:</u></b>			
Parole Hearings	54	64	81
Rehearing/Reconsideration Request	677	351	184
Release Reviews	21,265	22,655	24,021
Good Conduct Credit Reviews	2,483	2,684	2,679
Parole/Release Revocations	7,992	8,097	7,985
Final Discharges	1,749	2,119	1,420
Executive Clemency	481	643	717
Cases Revised/Amended	623	688	445
Cases Continued	2,264	2,091	1,960
Cases Revised by Parole Agent Request	1,517	1,749	1,733
Total Adult Considerations	39,105	41,141	41,225
<b><u>JUVENILES</u></b>			
Release Reviews	18	16	7
Parole Reviews	876	917	1,090
Discharge Reviews	423	178	377
Revocation Reviews	396	694	921
Annual Reviews	82	101	132
Cases Revised/Amended	3	104	173
Cases Continued	171	374	453
Total Juvenile Considerations	1,969	2,384	3,153
Total Adult and Juvenile Considerations	41,074	43,525	44,378