



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

PRISONER REVIEW BOARD

Compliance Examination
 For the Two Years Ended June 30, 2018

Release Date: February 19, 2020

| FINDINGS THIS AUDIT: 6 | AGING SCHEDULE OF REPEATED FINDINGS | | | | | | |
|------------------------|-------------------------------------|----------|----------|----------------|------------|------------|------------|
| | New | Repeat | Total | Repeated Since | Category 1 | Category 2 | Category 3 |
| Category 1: | 0 | 1 | 1 | 2016 | | 18-5 | |
| Category 2: | 3 | 2 | 5 | 2014 | 18-1 | 18-3 | |
| Category 3: | 0 | 0 | 0 | | | | |
| TOTAL | 3 | 3 | 6 | | | | |
| FINDINGS LAST AUDIT: 5 | | | | | | | |

SYNOPSIS

- (18-01) The Board did not exercise adequate controls over the recording and reporting of State property.
- (18-02) The Board failed to comply with the provisions of the Open Parole Hearings Act.
- (18-06) The Board failed to comply with the provisions of the Illinois Crime Reduction Act of 2009.

Category 1: Findings that are **material weaknesses** in internal control and/or a **qualification** on compliance with State laws and regulations (material noncompliance).

Category 2: Findings that are **significant deficiencies** in internal control and **noncompliance** with State laws and regulations.

Category 3: Findings that have **no internal control issues but are in noncompliance** with State laws and regulations.

{Expenditures and Activity Measures are summarized on next page.}

**PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2018**

| EXPENDITURE STATISTICS | 2018 | 2017 | 2016 |
|---|---------------------|---------------------|---------------------|
| Total Expenditures..... | \$ 2,126,980 | \$ 2,074,407 | \$ 1,891,354 |
| OPERATIONS TOTAL..... | \$ 2,126,980 | \$ 2,074,407 | \$ 1,891,354 |
| % of Total Expenditures..... | 100.0% | 100.0% | 100.0% |
| Personal Services..... | 942,091 | 1,068,717 | 1,102,963 |
| Other Payroll Costs (FICA, Retirement)..... | 68,815 | 77,947 | 80,388 |
| All Other Operating Expenditures..... | 1,116,074 | 927,743 | 708,003 |
| Average Number of Employees..... | 20 | 20 | 21 |

| SELECTED ACTIVITY MEASURES (Not Examined) | 2018 | 2017 | 2016 |
|--|---------------|---------------|---------------|
| Cases Reviewed by the Board: | | | |
| Adult Cases | 34,366 | 36,540 | 39,105 |
| Juvenile Cases | 206 | 711 | 1,969 |
| Total Cases | <u>34,572</u> | <u>37,251</u> | <u>41,074</u> |

| BOARD CHAIR |
|--|
| During Examination Period: Craig Findley |
| Currently: Craig Findley |

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

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:

- | | |
|--|--|
| Property listing not updated timely | <ul style="list-style-type: none">• 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. |
| Surplused items still on the property listing | <ul style="list-style-type: none">• 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. |
| Scrapped equipment still on the property listing | <ul style="list-style-type: none">• One of 60 (2%) equipment items tested, totaling \$5,056, was scrapped, but was still listed on the Board's property listing. |
| Equipment locations on the property listing wrong | <ul style="list-style-type: none">• 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. |
| Equipment purchases not recorded | <ul style="list-style-type: none">• During the reconciliation of the Office of the State Comptroller's <i>Object Expense/Expenditures by Quarter</i> (SA02) report to the Board's <i>Agency Report of State Property</i> (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. |
| Equipment not properly tagged | <ul style="list-style-type: none">• Two of 60 (3%) equipment items tested, totaling \$762, were not properly tagged with the property number.• 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. (Finding 1, pages 9-11) This finding has been repeated since 2014. |
| Missing items not reported to CMS, totaling \$132,399 | |

We recommended the Board take action to strengthen its internal controls over recording and reporting its State property and

equipment transactions. Furthermore, we recommended the Board implement a corrective action plan to complete a full inventory to identify and correct its accumulated property and equipment errors.

Board officials accepted our recommendation

Board officials accepted our recommendation.

NONCOMPLIANCE WITH THE OPEN PAROLE HEARINGS ACT

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

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

Late reporting of parole hearing decisions to State's Attorneys

- 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.

Late reporting of parole hearing decisions to victims registered to receive notification

- 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. (Finding 2, page 12)

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

Board officials agree

Board officials accepted our recommendation.

NONCOMPLIANCE WITH THE ILLINOIS CRIME REDUCTION ACT OF 2009

The Board failed to comply with the provisions of the Illinois Crime Reduction Act of 2009 (Act).

During testing, we noted the following:

Evidence-based policies for supervising individuals not adopted

- 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 policies.

Evaluation system to study the effectiveness of evidence-based practices not developed

- 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.

Implementing legislation was effective in 2010

Public Act 96-761, which originally required the adoption of these rules or polices, was effective January 1, 2010. (Finding 6, pages 18-19)

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

Board officials accepted our recommendation

Board officials accepted our recommendation.

OTHER FINDINGS

The remaining findings pertain to voucher processing weaknesses, inadequate controls over personnel, and weaknesses over the operation of State vehicles. We will review the Board's progress towards the implementation of our recommendations in our next compliance examination.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2018, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2018-001. Except for the noncompliance described in this finding, the accountants stated the Board complied, in all material respects, with the requirements described in the report.

This compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

FJM:meg