

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD**

**COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2020

STATE OF ILLINOIS  
 PRISONER REVIEW BOARD  
 COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2020

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**BOARD OFFICIALS**

Chairman	Craig Findley
Chief Fiscal Officer	Jared Brunk
Chief Legal Counsel (10/30/21 – Present)	Vacant
Chief Legal Counsel (07/01/18 – 10/29/21)	Jason Sweat
Chief of Operations	Tracy Buckley
Chief Administrative Officer	Nichole Damhoff

**BOARD OFFICER**

Chairman	Craig Findley
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**BOARD MEMBERS**

Board Member (05/03/21 – Present)	Kenneth Tupy
Board Member (03/19/21 – 05/02/21)	Vacant
Board Member (04/05/19 – 03/18/21)	Daniel Brink
Board Member (01/29/19 – 04/04/19)	Vacant
Board Member (07/01/18 – 01/28/19)	Ellen Johnson
Board Member	Edith Crigler
Board Member	Lisa Daniels
Board Member (03/22/21 – Present)	Max Cerda
Board Member (05/01/20 – 03/21/21)	Vacant
Board Member (07/01/18 – 04/30/20)	Sal Diaz
Board Member (03/22/21 – Present)	Jeffrey Mears
Board Member (03/19/21 – 03/21/21)	Vacant
Board Member (07/01/18 – 03/18/21)	Donald Wayne Dunn
Board Member (09/02/21 – Present)	LeAnn Miller
Board Member (03/19/21 – 09/01/21)	Vacant
Board Member (07/01/18 – 03/18/21)	Pete Fisher
Board Member (09/11/21 – Present)	Vacant
Board Member (03/22/21 – 09/10/21)	Drella Savage
Board Member (02/01/21 – 03/21/21)	Vacant
Board Member (07/01/18 – 01/31/21)	Vonetta Harris

Board Member (04/02/19 – Present)	Oreal James
Board Member (03/22/19 – 04/01/19)	Vacant
Board Member (07/01/18 – 03/21/19)	William Norton
Board Member	Virginia Martinez
Board Member	Aurthur Mae Perkins
Board Member	Joe Ruggiero
Board Member	Donald Shelton
Board Member (05/17/21 – Present)	Jared Bohland
Board Member (12/31/20 – 05/16/21)	Vacant
Board Member (07/01/18 -12/30/20)	Kenneth Tupy
Board Member (04/02/19 – Present)	Eleanor Wilson
Board Member (03/22/19 – 04/01/19)	Vacant
Board Member (07/06/18 – 03/21/19)	Patricia Wilson
Board Member (07/01/18 – 07/05/18)	Vacant

### **BOARD OFFICE**

The Prisoner Review Board's primary administrative office is located at:

319 East Madison, Suite A  
Springfield, IL 62701



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

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

November 8, 2021

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

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 (Board). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Board's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, the Board has materially complied with the specified requirements listed below.

- A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.



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

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

Yours truly,

State of Illinois, Prisoner Review Board

[Redacted Signature]

Craig Findley, Chairman

[Redacted Signature]

Jared Brunk, Chief Fiscal Officer

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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 contains a qualified opinion on compliance and identifies material weaknesses in internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	<u>Report</u>	<u>Report</u>
Repeated Findings	17	6
Prior Recommendations Implemented or Not Repeated	5	3
	1	2

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	12	2020/2014	Property Control Weaknesses	Material Weakness and Material Noncompliance
2020-002	16	2020/2014	Voucher Processing Weaknesses	Material Weakness and Material Noncompliance
2020-003	19	New	Inadequate Controls over Contractual Agreements and Interagency Agreements	Material Weakness and Material Noncompliance
2020-004	22	New	Inadequate Controls over Reconciliations	Material Weakness and Material Noncompliance

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<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE) - Continued				
2020-005	24	New	Inadequate Controls over ERP Transition	Material Weakness and Material Noncompliance
2020-006	26	2020/2018	Noncompliance with the Illinois Crime Reduction Act of 2009	Significant Deficiency and Noncompliance
2020-007	28	New	Failure to Appoint Members to Task Force for Transitional Housing for Sex Offenders	Significant Deficiency and Noncompliance
2020-008	29	New	Board Membership	Noncompliance
2020-009	30	2020/2016	Operation of State Vehicles Weaknesses	Significant Deficiency and Noncompliance
2020-010	34	2020/2018	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2020-011	37	New	Inadequate Controls over Agency Workforce Reports	Significant Deficiency and Noncompliance
2020-012	39	New	Inadequate Controls over Travel	Significant Deficiency and Noncompliance
2020-013	41	New	Inadequate Controls over Revenues	Significant Deficiency and Noncompliance
2020-014	43	New	Failure to Timely Prepare and Submit Required Reports	Significant Deficiency and Noncompliance
2020-015	45	New	Failure to Comply with the Identity Protection Act	Significant Deficiency and Noncompliance
2020-016	46	New	Inadequate Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance

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<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE) - Continued				
2020-017	48	New	Inadequate Controls over Report Component	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	50	2018	Noncompliance with the Open Parole Hearings Act
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**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on November 2, 2021.

Attending were:

**Prisoner Review Board**

Nichole Damhoff, Chief Administrative Officer  
 Tracy Buckley, Chief of Operations  
 Kenneth Tupy, Board Member

**Office of the Auditor General**

Jennifer Rankin, Audit Manager  
 Joseph Parochetti, Audit Supervisor  
 Samantha Fritz, Staff Auditor  
 Gabrielle Jones, Audit Intern

**Department of Corrections**

Amy Jenkins, Chief Internal Auditor  
 Molly Wilcockson, Internal Auditor

The responses to the recommendations were provided by Amy Jenkins, Department of Corrections' Chief Internal Auditor, in a correspondence dated November 8, 2021.

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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 compliance by the State of Illinois, Prisoner Review Board's (Board) with the specified 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, 2020. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.

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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirements applicable to the Board during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as items 2020-001 through 2020-005, the Board had not 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. As described in the accompanying Schedule of Findings as items 2020-001 through 2020-005, the Board had not 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. As described in the accompanying Schedule of Findings as items 2020-001 through 2020-005, the Board had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviations from the specified requirements described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-006 through 2020-017.

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

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

## Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. *A material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-001 through 2020-005 to be material weaknesses.

*A significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-006 through 2020-007 and 2020-009 through 2020-017 to be significant deficiencies.

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

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

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. 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 the Board's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 6 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Board management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 6 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
November 8, 2021

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2020

2020-001. **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:

- The Board's Agency Reports of State Property (C-15) for the Fiscal Year 2019 Fourth Quarter and Fiscal Year 2020 First, Second, and Third quarters were inaccurate. Equipment purchased during Fiscal Year 2019 which should have been reported on the Fiscal Year 2019 Fourth Quarter C-15 was instead reported on the Fiscal Year 2020 First Quarter C-15. In addition, while the Board originally indicated there were no deletions or transfers-out of equipment during the examination period, it came to our attention that equipment items were transferred to the Department of Central Management Services' (DCMS) Surplus during the examination period. These transfers-out were not reflected on the Board's Fiscal Year 2020 Second or Third Quarter C-15 reports, which is when the transfers took place. Further, the Schedule of Changes in State Property report component completed by the Board indicates there were no transfers-out or deletions during either fiscal year. It is unknown whether additional transfers-out took place during the examination period.

Due to these conditions, the accountants were unable to conclude whether the Board's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's equipment.

*Even given the population limitation noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as a whole*, the accountants performed testing and noted the following:

- During forwards testing of equipment, 2 of 9 (22%) equipment items, totaling \$34,200, were found in a different location than indicated on the Board's property listing.
- During backwards testing of equipment, 1 of 7 (14%) equipment items tested, totaling \$5,120, did not have a location listed on the Board's property listing.
- During backwards testing of equipment, 1 of 7 (14%) equipment items tested, totaling \$14,551, was found in a different location than indicated on the Board's property listing.

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For the Two Years Ended June 30, 2020

The Statewide Accounting Management System (SAMS) Manual (Procedure 29.10.10) requires the Board to maintain detailed property records, including the location of each equipment item.

- Items noted as obsolete and needing transferred to surplus during the prior examination period, totaling \$374, were still located at the Board's office. In addition, the Board does not maintain a listing of obsolete equipment.

The SAMS Manual (Procedure 29.10.10) requires assets which are obsolete, damaged, or no longer used in operations be identified and, if necessary, removed from the Board's asset records. In addition, the Illinois Administrative Code (44 Ill. Admin. Code 5010.620) requires the Board to regularly survey its inventory to identify transferable equipment and report it to the Property Control Division at the DCMS.

- During forwards testing of equipment, 3 of 9 (33%) equipment items, totaling \$24,384, were not tagged as property of the State.
- While touring the Board's office, we noted one item, totaling \$5,120, was not tagged as the property of the State of Illinois nor was the item included on the Board's property listing.

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

- For 2 of 2 (100%) equipment (vehicle) additions tested, totaling \$39,670, the equipment was not added to the Board's property listing within 30 days of receipt. The equipment was added to the Board's property listing 72 days late.
- During review of the Board's property listing as of June 30, 2020, we noted 56 equipment items, totaling \$172,786, were listed as being assigned to Board Members and employees who were not serving for or employed by the Board during the examination period.
- Items listed as discrepancies on the Board's Fiscal Year 2018 and Fiscal Year 2019 Inventory Certifications still appear on the Board's property listing as of June 30, 2020. As a result, the Board's property records are overstated by \$1,037.
- One item, totaling \$5,056, was scrapped during the previous examination period but had not been removed from the Board's property listing. The item was still listed on the Board's property listing as of June 30, 2020, resulting in the Board's property records being overstated by \$5,056.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
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For the Two Years Ended June 30, 2020

- Twenty-six items were noted as having been transferred to the DCMS' Surplus during the examination period, but had not been removed from the Board's property listing as of June 30, 2020. As a result, the Board's property records are overstated by \$21,264.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires the Board to update its property records to reflect additions, changes, or deletions of equipment items (excluding vehicles) within 90 days of the transaction.

- During review of the Fiscal Year 2018 and Fiscal Year 2019 Inventory Certifications submitted by the Board to the DCMS, we noted each certification had missing items noted; however, the Board did not submit a discrepancy report to the DCMS with the certifications.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.460) requires the Board, when completing its annual physical inventory, to complete and sign the "Certificate of Inventory" and "Discrepancy Report" and forward the completed certification, with a complete inventory listing, to the DCMS' Property Control Division.

- During review of equipment vouchers, for 1 of 3 (33%) equipment vouchers tested, the purchased equipment did not appear on the Fiscal Year 2020 annual certification of inventory sent to the DCMS.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.460(c)) requires the Board to provide an annual listing of all equipment items with an acquisition value of \$1,000 or more and equipment subject to theft with an acquisition value of less than \$1,000 to the DCMS' Property Control Division.

In the prior examination, Board management indicated these issues were due to oversight and human error. In the current examination, Board management indicated the deficiencies noted above were the result of staff shortage and competing priorities. In addition, the Board indicated it has been unable to transfer equipment due to the current COVID-19 pandemic, as the DCMS did not accept surplus equipment for a significant period of time during the pandemic.

Failure to maintain accurate property control records increases the potential for fraud and possible loss or theft of State property and reduces the reliability of Statewide property information. (Finding Code No. 2020-001, 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. We also recommend the Board

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PRISONER REVIEW BOARD  
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For the Two Years Ended June 30, 2020

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 Board will work with Shared Services towards ensuring all property records have been updated and will strengthen its internal controls over the recording and reporting of property and equipment. Additional personnel have been added to the Board to assist in maintaining its records as well. The Board will also contact the Department of Central Management Services (CMS) to transfer the surplus property and equipment, as needed due to the delay caused by the COVID-19 pandemic. Regarding the location of equipment during forwards and backwards testing, the items are movable equipment and were located on the same floor of the office building occupied by the Board. However, the Board's property records list a specific room on the floor as the location of the equipment, which will be rectified moving forward.

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For the Two Years Ended June 30, 2020

2020-002. **FINDING** (Voucher Processing Weaknesses)

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

During testing of non-payroll expenditure vouchers, we noted the following:

- One hundred sixteen of 185 (63%) vouchers tested, totaling \$419,165, were approved between 1 and 282 days beyond the 30-day requirement.
- Two of 176 (1%) vouchers tested, totaling \$4,805, had file balancing reports that were not complete. As a result we were unable to determine if the voucher was approved timely.

The Illinois Administrative 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 physical receipt of the bill. Additionally, the State Records Act (5 ILCS 160/8) requires the head of the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of the persons directly affected by the Board's activities.

- Twenty-two of 176 (13%) vouchers tested, totaling \$82,485, were not assigned the correct detail object code.

The Statewide Accounting Management System (SAMS) Manual (Procedure 11.10.60) requires the Board, when preparing documentation for the State Comptroller to pay an invoice, to determine which detail expenditure (object) code to use so that the State Comptroller can report expenditure information at a refined level. The SAMS Procedure 11.10.40 states the four character object of expenditure field indicates the purpose, or object, for which the organizational unit has been authorized to expend the resources of the indicated fund. The four digits are used to indicate the object of the account, whether appropriated or non-appropriated.

- Three of 176 (2%) vouchers tested, totaling \$93,823, did not have a received date. Therefore, we could not determine whether the voucher was approved timely or if interest needed to be vouchered.

The State Records Act (5 ILCS 160/8) requires the head of the Board to make and preserve records containing adequate and proper documentation

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of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of the persons directly affected by the Board's activities.

During testing of vouchers that accrued interest, we noted the following:

- Sixteen of 176 (9%) vouchers tested failed to be processed timely, which accrued interest on the vouchers. Interest, totaling \$1,572, on the vouchers was not paid by the Board.
- The Board stated it holds all prompt payment interest vouchers until the end of the fiscal year in an effort to ensure that an appropriate balance is available to cover principal payments first and foremost. All vouchers, including interest vouchers, should be paid as soon as possible.

The State Prompt Payment Act (30 ILCS 540/3-2(1.05)) requires any bill approved for payment under this Section must be paid or the payment issued to the payee within 90 days of receipt of a proper bill or invoice. If payment is not issued to the payee within this 90-day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month, or 0.033% of any amount approved and unpaid for each day, after the end of this 90-day period, until final payment is made. 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, which shall provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law and that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

During testing of the Board's expenditure signature authorization cards, we noted the Board had inadequate controls over the Board's signature authority for approving vouchers. We obtained the Board's expenditure signature authorization cards from the Office of Comptroller and noted four individuals of a total of 13 (31%) with signature authority, were not identified by the Board as personnel with signature authority. After inquiry of the four individuals with the Board, the Board was unable to provide adequate documentation that these four employees should, in fact, have signature authority. While the Board stated that these individuals should have had signature authority, none of these individuals were mentioned in the narratives or walkthroughs provided to or conducted by the auditors and the Board did not provide any documentation to show these individuals should have authority.

STATE OF ILLINOIS  
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For the Two Years Ended June 30, 2020

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 that funds and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

During the prior examination, Board management indicated these issues were due to human error and oversight. During the current examination, Board management indicated these issues were due to competing priorities of staff, vouchers being held to ensure that an appropriate balance was available to cover principal payments first and foremost.

Failure to establish and maintain adequate internal control over voucher processing represents noncompliance with State laws and regulations and increases the likelihood that errors or other irregularities could occur and not be detected in a timely manner by employees in the normal course of performing their assigned duties. In addition, failure to pay interest is noncompliance with the State Prompt Payment Act. Finally, failure to maintain adequate internal control over signature authorization cards could lead to improper authorization of expenditures. (Finding Code No. 2020-002, 2018-003, 2016-002, 2014-002)

**RECOMMENDATION**

We recommend the Board implement internal controls to provide assurance:

1. vouchers are timely approved,
2. approval date of vouchers is documented,
3. vouchers are assigned the correct detail object code,
4. the receipt date is documented for all invoices received by the Board
5. all required interest is paid in a timely manner, and
6. expenditure signature authority is properly assigned and documented.

**BOARD RESPONSE**

Recommendation accepted. The Board will work with personnel to ensure vouchers are assigned the correct detail object code, receipt date is documented, and are approved timely including documentation of the approval date. The Board will work to ensure required interest is paid timely. The Board will work to ensure the expenditure signature authority is properly assigned and documented.

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2020-003. **FINDING** (Inadequate Controls over Contractual Services and Interagency Agreements)

The Prisoner Review Board (Board) did not maintain adequate controls over its contractual services and interagency agreements.

During testing, we noted the following:

- The population of contracts provided by the Board could not be reconciled to the Comptroller's *Agency Contract Report* (SC-14).
- The Department of Corrections' fiscal staff perform reconciliations of the Board's internal records to the Comptroller's monthly *Agency Contract Report* (SC-14) and *Obligation Activity Report* (SC-15). The Board has no involvement in the process, nor does the Board review the monthly reconciliations.

Due to this condition, we were unable to conclude whether the Board's population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Board's contracts.

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 that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation, and revenues and expenditures are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. Board management has the ultimate responsibility for the Board's internal control over reporting of financial information, including contractual obligations. This responsibility should include adequate systems of review of the completeness and accuracy of the Board's financial records, including reconciliations of contractual obligations.

*Even given the population limitation noted above which hindered the ability of the accountants to conclude whether selected samples were representative of the population as whole*, the accountants performed testing and noted the following:

- For one of five (20%) contracts selected for testing, the contract did not include the date of the Chief Legal Counsel's signature.

The Statewide Accounting Management System (SAMS) Manual (Procedure 15.10.50) requires every contract signature have his/her name and title typed or printed below his/her actual signature and the date when the contract was signed.

- For four of five (80%) contracts selected for testing, the Contract Obligation Documents (COD) were not properly completed. The maximum contract amount and

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annual contract amount indicated on the COD differs from the maximum and annual contract amount stated within the related contract.

The Statewide Accounting Management System (SAMS) Manual (Procedure 15.20.10) requires the maximum contract amount and annual contract amount be reported on the Contract Obligation Document (COD). SAMS (Procedure 15.20.10) further states that for the annual contract amount, obligated amounts for estimated contracts should reflect the total estimated amount for the current fiscal period. Finally, SAMS (Procedure 15.20.10) states that the maximum amount and not to exceed amount are one in the same.

- One of two (50%) interagency agreements the Board entered into during the period was signed 175 days after the effective date of the agreement.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(2)) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls which shall provide assurance that obligations are in compliance with applicable law. Good internal controls require the approval of agreements prior to the effective date.

Board management indicated the deficiencies noted above were the result of employee and management oversight.

Failure to maintain adequate controls over contractual services represents noncompliance and may result in inaccurate reporting. Additionally, in order to assess whether an agreement is reasonable, appropriate, and sufficiently documents the responsibilities of the appropriate parties, the agreement needs to be approved prior to the effective date. (Finding Code No. 2020-003)

### **RECOMMENDATION**

We recommend the Board ensure contractual agreements and the associated contract obligation documents are properly and accurately completed. We also recommend the Board review the reconciliations prepared on behalf of the Board by the Department of Corrections' fiscal staff. Additionally, we recommend the Board implement a way to create a complete and accurate population of contractual agreements. Finally, we recommend the Board ensure all interagency agreements entered into are properly completed prior to the effective date of the agreement.

### **BOARD RESPONSE**

Recommendation accepted. The Board will work to improve its oversight over contractual services, as well as interagency agreements to ensure all is completed timely. Staff will

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work with proper personnel to ensure fiscal reconciliations are completed accurately and timely as well.

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2020-004. **FINDING** (Inadequate Controls over Reconciliations)

The Prisoner Review Board (Board) did not exercise adequate controls over monthly reconciliations.

During testing of the Board's monthly reconciliations, we noted the following:

- Four of four (100%) monthly reconciliations of the Board's records to the Comptroller's *Agency Contract Report* (SC14) tested were not completed.
- One of four (25%) monthly reconciliations of the Board's records to the Comptroller's *Obligation Activity Report* (SC15) tested was not completed.
- Two of four (50%) monthly reconciliations of the Board's records to the Comptroller's SC15 tested were performed 5 to 70 days late.
- Two of four (50%) monthly reconciliations of the Board's records to the Comptroller's *Object Expense/Expenditures by Quarter Report* (SA02) were not completed.
- Four of four (100%) monthly reconciliations of the Board's records to the Comptroller's *Appropriation Transfer Report* (SB03) were not completed.
- Two of two (100%) monthly reconciliations of the Board's records to the Comptroller's *Cash Report* (SB05) were not completed.

The Statewide Accounting Management System (SAMS) Manual (Procedure 07.30.20) requires the Board to perform reconciliations of its internal records to the Comptroller's SB01, SA02, SB05, SB04, SC14 and SC15 reports on a monthly basis, within 60 days of the month end.

During testing of the Board's expenditure records, we were unable to reconcile the Board's expenditure records to the Office of Comptroller's records. Specifically, we noted an overstatement of \$994 for Fiscal Year 2019 and an understatement of \$978,109 for Fiscal Year 2020.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(4)) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues and expenditures are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports and to maintain accountability over the State's resources. Management has the ultimate responsibility for the Board's internal control over reporting of financial information. This responsibility should include adequate systems of review of the completeness and accuracy of the Board's financial records. Additionally, the Statewide Accounting Manual (SAMS) procedure

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07.30.20 requires the Board to reconcile its records to the SAMS system on a monthly basis.

Board management indicated the issues noted above were due to staff turnover and employee error.

Failure to timely and properly document reconciliations of the Board's records to the Comptroller's reports hinders the ability of staff to identify and correct errors which could result in incomplete or inaccurate financial information and represents noncompliance with the SAMS Manual. Further, failure to maintain adequate expenditure records impairs the Board's ability to identify possible errors and reduces the usefulness and reliability of financial information. (Finding Code No. 2020-004)

**RECOMMENDATION**

We recommend the Board timely prepare reconciliations as required by the SAMS Manual and maintain adequately detailed expenditure records accurately reflecting expenditures made by the Board.

**BOARD RESPONSE**

Recommendation accepted. The Board will work with the Public Safety Shared Services Center (PSSSC) towards allocating sufficient resources to timely perform, review, and approve monthly reconciliations with the Office of Comptroller's *Agency Contract Report* (SC14), *Obligation Activity Report* (SC15), *Object Expense/Expenditures by Quarter* (SA02), *Appropriation Transfer* (SB03), and *Cash Report* (SB05).

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2020-005. **FINDING** (Inadequate Controls over ERP Transition)

The Prisoner Review Board (Board) did not have adequate internal controls over the transition to the Enterprise Resource Planning (ERP) program.

On January 1, 2020, the Board implemented the State of Illinois' ERP program as its business process management system for tracking assets, contracts, obligations, and vouchers.

As part of the Board's transition to the ERP program, it converted data from the legacy systems. In order to determine if the data had converted correctly, we requested the Board's documentation and reconciliation. However, the Board stated a reconciliation of data converted and the opening balances to its expenditures, contract obligations, and overall remaining budget was not conducted.

Additionally, during the testing of expenditures and reconciliations, we noted material exceptions. See Findings 2020-002 and 2020-004, respectively.

Furthermore, we requested the Board's approval to transition to the ERP program. However, the Board did not provide documentation of its acceptance.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable law and obligations and costs are in compliance with applicable laws. In addition, *the Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53 (Fifth Revision)) published by the National Institute of Standards and Technology (NIST), System and Service Acquisition requires entities to develop and conduct system development activities, including reconciliation of converted data to ensure the data converted completely and accurately to the new systems.

Board management indicated it believes the Department of Innovation and Technology was responsible for ensuring the accuracy of converted data.

The Board's lack of due diligence resulted in a lack of assurance over the accuracy of the data and possible data errors. (Finding Code No. 2020-005)

**RECOMMENDATION**

We recommend the Board establish controls over reconciliations and conversion of data during system development projects, such as the ERP program.

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**BOARD RESPONSE**

Recommendation accepted. The Department of Innovation and Technology has adopted a new project management software program to allow for better tracking of Information Technology projects. Going forward, the Board management and the Department of Corrections Internal Audit staff will be involved in the approval process including the move to production through workflows within the project management program.

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2020-006. **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 (730 ILCS 190/10).

During testing, we noted the following:

- The Board, in conjunction with the Department of Corrections, did not implement an evidence-based programming system. Thus, the Board 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 Board, in conjunction with the Parole Division of the Department of Corrections, did not provide its employees with intensive and ongoing training and professional development services to support the implementation of evidence-based practices.
- The Board 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 Illinois Crime Reduction Act of 2009 (730 ILCS 190-10(b), (d), and (e)) required 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 adoption, validation, and utilization of the statewide standard risk assessment tool described in the Act, result in at least 25% of supervised individuals being supervised in accordance with evidence-based practices. The Act goes on to require the Board to provide its employees with intensive and ongoing training and professional development services to support the implementation of evidence-based practices. The Act also 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 in to the locality. Finally, the Act requires the Board to annually submit to the Sentencing Policy Advisory Council a comprehensive report on the success of implementing evidence-based practices.

In the prior examination, Board management 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

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Corrections, which is tasked with administration of the assessment procedures. During the current examination, Board management indicated that the Department of Corrections has not fulfilled its obligations to implement an evidence-based programming; thus, preventing the Board from fulfilling its obligations.

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. 2020-006, 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 Department of Corrections has adopted and implemented the Ohio Risk Assessment System (ORAS). Once the ORAS has been fully implemented, the assessments will follow the individual in custody from intake into the Department of Corrections' system through to the end of his/her parole sentence. The Board will work closely with the Department of Corrections to ensure the ORAS is considered during the creation of parole board orders for the individuals in custody being released on parole.

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2020-007. **FINDING** (Failure to Appoint Members to Task Force for Transitional Housing for Sex Offenders)

The Prisoner Review Board (Board) did not appoint required members to the Task Force for Transitional Housing for Sex Offenders.

During testing, we noted the Board did not appoint two members to serve on the Task Force for Transitional Housing for Sex Offenders during the examination period.

The Unified Code of Corrections (730 ILCS 5/3-19-15) requires the Board to appoint two members to serve on the Task Force for Transitional Housing for Sex Offenders.

Board management stated it does not believe it has a responsibility to appoint members until the Task Force impanels. However, it is our opinion that if no members are appointed to the Task Force, no one has the ability to call a session of the Task Force. Additionally, the Board is statutorily required to appoint two members regardless of a meeting being called.

Failure to appoint adequate members to the Task Force represents noncompliance with the applicable statute. It also represents a lack of meeting of the Task Force which means offenders with sexual crimes are being released to the general public instead of transitional housing as no one has studied the implementation, cost, placement, and effectiveness of such transitional housing as should be completed by the Task Force. (Finding Code No. 2020-007)

**RECOMMENDATION**

We recommend the Board appoint two members to serve on the Task Force for Transitional Housing for Sex Offenders.

**BOARD RESPONSE**

Recommendation accepted. The Board agrees the members for the Task Force for Transitional Housing for Sex Offenders (task force) were not appointed, due to the fact that the task force was not called for a meeting during the examination period. In the event the task force is called for a meeting, the Board will ensure members are appointed. The Board would like to point out that the task force has not met for several years and is aware that it may be repealed in the upcoming Spring of 2022 legislative session.

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2020-008. **FINDING** (Board Membership)

The Prisoner Review Board (Board) was not seated in accordance with the requirements set forth in the Unified Code of Corrections.

During testing, we noted the following:

- The Board had 1 vacancy of the required 15 members (7%) as of June 30, 2020. The vacancy noted was to be filled by an appointee selected by the Governor.
- The Board had 3 of the required 15 members (20%) serving on an expired term.

The Unified Code of Corrections (730 ILCS 5/3-3-1(b)) requires the Board to be composed of 15 persons appointed by the Governor and confirmed by the Senate. Additionally, 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 ensure resources are utilized efficiently, effectively, and in compliance with applicable law.

Board management indicated the vacancy and the expired terms noted above are due to the Governor not making the necessary appointment.

Failure of the Board to be composed of all required members is noncompliance with State statute and limits the input into the Board's decisions by all parties intended by statute. (Finding Code No. 2020-008)

**RECOMMENDATION**

We recommend the Board work with the Governor's Office to fill the vacancy and to make appointments to address the expired terms.

**BOARD RESPONSE**

Recommendation accepted. Board management indicated that the vacancy is due to a comprehensive vetting process by the Governor's Office to ensure that qualified people are appointed to the Board. The Board also notes that the Illinois Compiled Statutes specifically states that the member shall serve until a successor is appointed, see 730 ILCS 5/3-3-1(c). Therefore, the three Board Members were authorized by the legislature to serve as Board Members.

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2020-009. **FINDING** (Operation of State Vehicles Weaknesses)

The Prisoner Review Board (Board) did not maintain adequate controls over the administration of its State vehicles. More specifically, the following issues were noted.

Vehicle Maintenance Testing

During testing of maintenance records for State vehicles, we noted the following:

- For 3 of 6 (50%) vehicles tested, the Board could not provide support for oil changes required during the period. The vehicle met the mileage requirement to have at least one oil change.
- Three of 6 (50%) vehicles tested did not have routine oil changes performed within the mileage or time intervals required by the Department of Central Management Services (DCMS). Two of the 3 vehicles were over 10 years old during the period. The other vehicle was under nine years old during the period. The oil change overages ranged from 353 to 8,922 miles beyond the allowed interval. One of the 3 vehicles had two instances of untimely oil changes noted during the examination period. The other two vehicles only had one instance noted during the examination period.
- For 4 of 6 (67%) vehicles tested, the Board could not provide support for tire rotations required during the period.
- Two of 6 (33%) vehicles tested did not have required tire rotation performed within the mileage or time intervals required by the DCMS. The tire rotation overages ranged from 2,459 to 3,028 miles over. Each vehicle only had one instance of untimely tire rotations during the period.

The DCMS' *Vehicle Usage Policy* requires standard lube, oil, and filter changes every 3,000 miles for vehicles 10 years and older, 5,000 miles for vehicles 9 years and newer, or at least annually. Furthermore, the policy requires tire rotations to be performed on all passenger vehicles at every other oil change, or at least annually. Finally, the State Records Act (5 ILCS 160/8) requires the head of the Board to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Board designed to furnish information to protect the legal and financial rights of the State and of the persons directly affected by the Board's activities.

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During our testing to determine whether vehicles received an annual inspection, we noted the following:

- Two of 6 (33%) vehicles tested did not receive an annual inspection as required by the DCMS during Fiscal Year 2019.
- Two of 6 (33%) vehicles tested did not receive an annual inspection as required by the DCMS during Fiscal Year 2020.

The DCMS' *Vehicle Usage Policy* requires State Vehicles receive an annual inspection each fiscal year by a DCMS garage or an authorized vendor.

Vehicle Records

During testing of vehicle records of State vehicles, we noted the following:

- The Board provided a listing of all vehicles under the Board during the examination period. The listing was missing the date purchased for each vehicle and the date returned to the DCMS, where applicable.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.320) requires the Board to maintain an inventory that includes each vehicles purchase date as stated on the State of Illinois Voucher (C-13). Good Business Practices requires the Board to maintain a listing of vehicles that would include when a vehicle was returned to the DCMS during a given year.

- One of 20 (5%) vehicles noted on the Board's Fiscal Year 2020 listing had ending mileage which was less than the beginning mileage resulting in negative 7,291 miles being driven within Fiscal Year 2020.

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 that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Additionally, the State Records Act (5 ILCS 160/9) requires the Board to establish and maintain an active, continuing program for economical and efficient management of the records of the Board.

- In 16 of 40 (40%) instances for 10 of 20 (50%) vehicles tested, the Board's vehicles had unreasonable mileage given the vehicles' specific breakeven points. The vehicles' mileage ranged from 1,647 to 12,725 miles under the vehicles' specific breakeven points.

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The State Employee Business Transportation Policy requires the Board to choose the most efficient and cost effective option for all transportation. The policy goes on to state that a fully utilized vehicle should accumulate a minimum “breakeven” mileage annually. The policy requires breakeven mileage for a compact car at 8,099 mi., an intermediate sedan at 11,069, and a pickup truck/van at 14,909 mi.

Operation of Auto Vouchers

During detail testing of operation of auto vouchers, we noted the following:

- Three of 24 (13%) operation of auto vouchers tested, totaling \$11,517, had charge tickets/invoices that did not include the employee’s signature.

Good internal controls require vehicle receipts contain employees' signatures and the respective vehicle's identification number or license plate number to signify the validity of the transaction. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001(3)) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

- Seven of 11 (64%) operation of auto vouchers tested, totaling \$801, included payment for gas and car washes on vehicles that had been surplused on April 29, 2019.

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 that resources are utilized efficiently, effectively, and in compliance with applicable law and that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

In the prior examination, Board management indicated these issues were due to minimal staff support and human error. In the current examination, Board management indicated these issues were due to employee error.

Inadequate monitoring of the maintenance and record keeping of State vehicles could result in unnecessary costs to the State through additional repairs and shortened useful lives of State vehicles. Further, failure to maintain a proper vehicle listing represents noncompliance with the Illinois Administrative Code. Lastly, failure to maintain adequate controls over the processing of operation of auto expenditures increases the risk that error or other irregularities could occur that

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would not be identified by employees performing their functions in the normal course of business. (Finding Code No. 2020-009, 2018-005, 2016-005)

**RECOMMENDATION**

We recommend the Board implement controls to provide assurance:

1. vehicles receive required maintenance in a timely manner,
2. maintenance records are complete and accurate,
3. vehicle mileage records are carefully reviewed for errors and discrepancies,
4. vehicle mileage is monitored and compared to the breakeven point to assess the need for the vehicle,
5. inventory records contain all required information,
6. charge tickets are properly completed by employees, and
7. vehicle cards are disposed of when the vehicle is surplused.

**BOARD RESPONSE**

Recommendation accepted. The Board will work to ensure a complete list of vehicles used by Board personnel is maintained properly, with the required information as needed. The Board will also remind personnel and Board Members of the importance of completing routine vehicle maintenance and inspections. In addition, the Board will emphasize the importance of submitting completed vouchers with proper signatures along with support. With regard to the breakeven mileage of the Board's individually assigned vehicles, the COVID-19 restrictions limited the need for travel to other areas for meetings and hearings. In addition, Board members carpool whenever possible to reduce the travel expenses charged to the State.

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2020-010. **FINDING** (Inadequate Controls over Personal Services)

The Prisoner Review Board (Board) did not maintain adequate internal controls over its personal services.

During testing, we noted the following:

- Four of 7 (57%) employees selected for testing did not receive an employee performance evaluation timely. The evaluations were performed between 11 and 311 days late.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.70) requires the Board to prepare evaluations of each employee no less often than annually. In addition, the Code requires the Board to prepare evaluations of employees serving a six month probationary period at the end of the third month of the probationary period and another 15 days before the conclusion thereof. For employees serving a four month probationary period, the Board is required to prepare an evaluation three and one half months after the commencement of the probationary period.

Good business practices require employee performance evaluations to be performed in a timely manner, which we have determined to be 30 days after the evaluation period for annual performance evaluations.

- For 2 of 7 (29%) employees selected for testing, there is no evidence to support that vacation time was approved by the employee's supervisor prior to the employee taking the time off.
- For 5 of 5 (100%) employees who worked overtime during the examination period, there is no evidence to support that overtime was approved by the employee's supervisor prior to the employee working the overtime.

It is the Board's policy that prior approval must be obtained for vacation time and overtime. Chapter II of the Board's Personnel Policies notes that employees should schedule vacation time as soon in advance as possible.

- For 1 of 51 (2%) payroll vouchers tested, totaling \$8,850, the voucher was signed on behalf of an individual who does not have signature authority to approve payroll vouchers for the Board.

The Statewide Accounting Management System (SAMS) Manual (Procedure 23.10.40) states that the certification page for payroll vouchers must be signed by an authorized person and match the signature cards on file.

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- For 2 of 3 (67%) employees who commenced employment with the Board during the examination period, the employees did not complete and sign Section 1 of the Employment Eligibility Verification Form (Form I-9) within the required timeframe. The Form I-9 was completed 1 and 2 days late.
- For 1 of 3 (33%) employees who commenced employment with the Board during the examination period, the employer did not complete Section 2 of the Form I-9 within the required timeframe. The Form I-9 was completed 9 days late.
- For 1 of 3 (33%) employees who commenced employment with the Board during the examination period, the employer did not complete Section 2 of the Form I-9.

U.S. Citizenship and Immigration Services (USCIS) instructions for Form I-9 require Section 1 be completed no later than the first day of employment. After completing Section 1, the employee is to sign their name and document the date signed. Employers are to examine evidence of identity and employment authorization within 3 business days of the employee's first day of employment. The employer is required to document the hire date and their signature and date of their review in Section 2 of the Form I-9.

In the prior examination, Board management indicated these issues were due to minimal staff support, human error, and oversight. In the current examination, Board management indicated the deficiencies noted above were due to employee oversight and competing priorities of Board employees.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. Failure to ensure vacation and overtime requests are timely submitted and properly approved in advance increases the risk the Board will pay unnecessary personal service expenditures. Failure to maintain controls over the processing of payroll vouchers represents noncompliance with State statute. Failure to properly complete the Form I-9 results in violation of USCIS requirements and could expose the Board to penalties. (Finding Code No. 2020-010, 2018-004)

**RECOMMENDATION**

We recommend the Board strengthen its internal controls to ensure:

1. performance evaluations are provided in a timely manner,
2. the use of leave time is pre-approved in accordance with Board policies, and
3. payroll expenditures are approved only by individuals authorized to do so.

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We also recommend the Board enhance its controls over the process for preparing and reviewing the Form I-9.

**BOARD RESPONSE**

Recommendation accepted. The Board will work to ensure evaluations are completed timely, leave time is approved in advance by authorized individuals, and I-9s are completed properly by both the new employee and employer during the onboarding process.

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2020-011. **FINDING** (Inadequate Controls over Agency Workforce Reports)

The Prisoner Review Board (Board) did not maintain adequate controls over the filing of its Agency Workforce Report for Fiscal Year 2019. In addition, the Board did not maintain adequate controls over the re-filing of its report for Fiscal Year 2016.

During testing, we noted the following:

- The Board’s Fiscal Year 2019 Agency Workforce Report (Report) was inaccurate. More specifically, the total number of employees was inaccurate. As a result, other inaccuracies may exist within the report.
- The Board did not timely submit its Fiscal Year 2019 Report to the Office of the Governor and Office of the Secretary of State. The report was submitted 49 and 50 days late, respectively.

The State Employment Records Act (Act) (5 ILCS 410/1 et. seq.) requires the Board to classify, maintain, and publish, for State and public use, information that provides the General Assembly and the people of the State with adequate information of the number of minorities, women, and persons with physical disabilities employed by State government within the State’s workforce. The Act further requires the Board to file the report on a fiscal year basis by January 1 each year with the Office of the Secretary of State and the Governor.

- The Board did not re-file its Fiscal Year 2016 Report timely. The report was re-filed 312 days after the release of the prior audit report.

The Illinois State Auditing Act (30 ILCS 5/3-2.2) requires the Board to file corrected Reports with the Office of the Secretary of State and the Office of the Governor within 30 days after release of the Office of the Auditor General’s audit report.

Board management indicated the deficiencies noted above were due to competing priorities and employee oversight.

Failure to timely submit complete and accurate information could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce. (Finding Code No. 2020-011)

**RECOMMENDATION**

We recommend the Board accurately prepare and timely file the Board’s Reports with the Office of the Secretary of State and the Office of the Governor. Further, we recommend the Board – within 30 days after the release of this report – file a corrected report for Fiscal

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Year 2019 with the Office of the Secretary of State and the Office of the Governor in accordance with the Illinois State Auditing Act (30 ILCS 5/3-2.2(b)).

**BOARD RESPONSE**

Recommendation accepted. The Board will work to ensure the Agency Workforce Reports are accurately prepared and timely filed with the Office of the Secretary of State and the Office of the Governor.

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2020-012. **FINDING** (Inadequate Controls over Travel)

The Prisoner Review Board (Board) did not maintain adequate controls over policies and procedures regarding travel.

During testing of TA-2 reports, we noted the following:

- Three of four (75%) TA-2 reports were not timely filed with the Legislative Audit Commission (Commission). The reports were filed between 3 and 102 days late.

The State Finance Act (30 ILCS 105/12-3) requires the Board to file reports of all its officers and employees for whom official headquarters have been designated at any location other than that at which their official duties require them to spend the largest part of their working time. This report must be filed with the Commission twice a year on or before July 15 and January 15.

During detail testing of travel vouchers, we noted the following:

- Thirty-six of 60 (60%) vouchers tested, totaling \$3,109, were not date stamped when received by the Board.

The Illinois Administrative 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.

- Eleven of 60 (18%) vouchers tested, totaling \$791.56, were submitted between 4 and 156 days late after the 60-day accounting requirement.

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. Further, the IOC Accounting Bulletin 134 states, the proper bill date must be within 60 days of the ending service date on the travel voucher. If a travel voucher does not meet this 60 day requirement, the voucher will be deleted and returned to the agency. The agency must then process the payment through the agency's payroll

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office. The payment will have taxes withheld at supplemental wage withholding tax rates (25% Federal, 3% State of Illinois and, if applicable, 1.45% Medicare and 6.2% Social Security) and these amounts will be included on the employee's Form W-2. If a reasonable justification for the noncompliance is noted, the head of the vouchering agency must sign an affidavit approving the exception. The original affidavit must be submitted with the travel voucher. The ending date of service is the date that the last trip ends on the travel voucher.

Board management indicated the deficiencies noted above were due to a shortage of staff and employee oversight.

Failure to timely submit Form TA-2 reports with the Commission represents noncompliance with the State Finance Act and hinders governmental oversight. In addition, failure to accurately report individuals for whom official headquarters have been designated at any location other than that at which their official duties requires them to spend the largest part of their working day may result in the Board reimbursing expenses that are considered non-reimbursable. Lastly, failure to maintain adequate controls over the timely processing of travel expenditures increases the risk that error or other irregularities could occur that would not be identified by employees performing their functions in the normal course of business. (Finding Code No. 2020-012)

**RECOMMENDATION**

We recommend the Board ensure all required Form TA-2 reports are timely filed with the Commission. We also recommend the Board ensure travel vouchers are timely submitted and document the date of submission.

**BOARD RESPONSE**

Recommendation accepted. The Board will work to ensure that travel vouchers are submitted in a timely manner. The Board will also make every effort to submit the TA-2 reports timely to the Legislative Audit Commission. Regarding the date stamping of travel vouchers, the Board's practice has consistently been to use the date the Board member signed the vouchers as the process date. Going forward, the Board will also date stamp when the travel vouchers are received from the individual.

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2020-013. **FINDING** (Inadequate Controls over Revenues)

The Prisoner Review Board (Board) did not maintain adequate internal controls over its receipt processing.

The Board outsources receipt processing to the Public Safety Shared Services Center (Shared Services). During testing, we noted the following:

- The Board does not maintain adequate records of receipts received by the Board and forwarded to Shared Services for processing and deposit. While most receipts are received by Shared Services, some are received by the Board. The Board does not maintain records of these receipts.
- The Board did not maintain adequate segregation of duties over its receipt processing. One individual at Shared Services has custody, authorization, and recordkeeping responsibilities.
- For 2 of 2 (100%) refund receipts tested, totaling \$4,638, the date of receipt was not documented. As a result, we were unable to determine if the Board deposited the refund receipts timely in accordance with the State Officers and Employees Money Disposition Act (30 ILCS 230/2).

The State Officers and Employees Money Disposition Act (30 ILCS 230/2) requires the Board to deposit into the State Treasury cumulative receipts greater than \$500 but less than \$10,000 within 48 hours of receipt, and receipts greater than \$10,000 within 24 hours of receipt.

The Fiscal Control and Internal Auditing Act (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 that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. The Act further requires the Board to establish and maintain internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or 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.

- During the prior examination period, we noted one employee received erroneous payments totaling \$5,525 after her date of resignation. During the current examination period, repayment was received by the Board; however, the Board also collected repayment for items for which it was not authorized to do so. Specifically, the Board also collected repayment for the federal income tax withholdings, state income tax withholdings, deferred compensation, and flexible spending deductions previously withheld. As a result, the Board received an overpayment of \$1,428.

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The Statewide Accounting Management System (SAMS) Manual (Procedure 23.20.55) states that if the payment to be reversed occurred in a prior calendar year and the employee had use of the funds (received state warrant or direct deposit of funds), no reversal of federal or state income tax withholdings will be allowed.

The SAMS Manual (Procedure 23.20.60) states that when a salary reversal involves member benefits, it is the agency's responsibility to contact Central Management Services to request a refund of the payments needed to process the salary reversal.

Board management indicated the deficiencies noted above were due to management oversight.

Failure to establish and maintain internal control over receipt processing increases the risk of revenue loss or theft, delays the recognition of available cash within the State Treasury, and represents noncompliance with State laws, rules, and regulations. (Finding Code No. 2020-013)

**RECOMMENDATION**

We recommend the Board take action to establish and maintain appropriate internal controls over its receipts by:

1. maintaining adequate records of receipts received directly by the Board,
2. establishing a proper segregation of duties over its receipts,
3. ensuring the receipt date is documented for all receipts received by the Board,
4. timely depositing receipts into the State Treasury, and
5. collecting repayments only for items for which it is authorized to do so.

**BOARD RESPONSE**

Recommendation accepted. The Board will work with personnel and Shared Services to ensure adequate records of receipts are maintained, properly date stamped indicating the date received, and that segregation of duties over receipt processing is maintained whenever possible. In addition, the Board will ensure that only the allowable amounts are collected during any future repayments.

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2020-014. **FINDING** (Failure to Timely Prepare and Submit Required Reports)

The Prisoner Review Board (Board) failed to prepare and submit required reports within the statutorily required timeline.

Annual Reports

As of June 30, 2020, the Board had not prepared or submitted an annual report for either Calendar Year 2018 or Calendar Year 2019. At the end of the examination period, the reports were 485 and 120 days overdue, respectively. The Board published its annual reports on its website on February 1, 2021, for both Calendar Year 2018 and Calendar Year 2019. The State Library and the Governor's office were not provided copies of the annual report.

The State Finance Act (Act) (30 ILCS 105/2) requires the calendar year be reported when it is expressly mentioned. The Unified Code of Corrections (730 ILCS 5/3-3-2) requires the Board to submit a calendar year report to the Governor. Further, the Act (30 ILCS 105/3) requires the Board, at least 10 days preceding each regular session of the General Assembly, to make and deliver to the Governor an annual report of the Board's acts and doings. We determined it is unreasonable for the Board to submit a calendar year report at least 10 days preceding each regular session of the General Assembly; hence, we determined 60 days from the calendar year end to be a reasonable time frame for the Board to submit the calendar year report to the Governor.

The State Library Act (15 ILCS 320/21(a)) requires the Board to provide and deposit with the Illinois State Library sufficient copies of all publications issued by the Board for the State Library's collection and for exchange purposes.

Distribution of Publications

The Board had not informed the State Library in writing of the person, persons, or positions responsible for distribution of publications of the Board.

The Illinois Administrative Code (Code) (23 Ill. Admin. Code 3020.150) requires the Board to inform the Government Documents Section of the Illinois State Library in writing of the person, persons, or positions responsible for distribution of publications of the Board by July 15 of each year (January 15 for years prior to 2020). Additionally, the Board is to notify the Government Documents Section within two weeks after any changes.

Board management indicated the issues noted above were due to competing priorities of staff and a shortage of staff.

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Failure to file, submit, and post annual reports results in noncompliance with the Illinois Compiled Statutes and reduces available information that may be used in making budget and policy decisions. Failure to inform the Government Documents Section in writing of the person responsible for distribution of publications is a violation of the Code and inhibits follow up on reports and confirmation that reports are received from authorized persons. (Finding Code No. 2020-014)

**RECOMMENDATION**

We recommend the Board timely prepare and submit its annual reports to the State Library and Governor's Office. We also recommend the Board inform the State Library in writing of the person, persons, or positions responsible for distribution of publications of the Board.

**BOARD RESPONSE**

Recommendation accepted. The Board will make every effort to ensure the annual report is submitted timely to the State Library and the Office of the Governor. In addition, the Board has informed the State Library in writing of the person, persons, or positions responsible for distribution of publications of the Board.

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2020-015. **FINDING** (Failure to Comply with the Identity Protection Act)

The Prisoner Review Board (Board) failed to implement the provisions of the Identity Protection Act (Act).

The Act (5 ILCS 179) required the Board to draft and approve an identity-protection policy by June 1, 2011. Per the Act, the Policy must:

- Identify the Act.
- Require all employees identified as having access to social security numbers in the course of performing their duties to be trained to protect the confidentiality of social security numbers.
- Direct that only employees who are required to use or handle information or documents that contain social security numbers have access to such information or documents.
- Require that social security numbers requested from an individual be placed in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- Require that, when collecting a social security number or upon request by the individual, a statement of the purpose or purposes for which the agency is collecting and using the social security number be provided.

During our examination we noted the Board had not issued an identity-protection policy.

Board management indicated it believed the policy was the responsibility of the Department of Innovation and Technology (DoIT), as the Board relies solely on the DoIT for information technology support. Board management further indicated it utilizes the DoIT's policy.

These policies and procedures help ensure prompt notification of security breaches to all involved parties in an effort to minimize the potential impact and costs resulting from identity thefts. (Finding Code No. 2020-015)

**RECOMMENDATION**

We recommend the Board develop and approve an identity protection policy as required by the Identity Protection Act.

**BOARD RESPONSE**

Recommendation accepted. The Board will work with DoIT personnel to develop an identity protection policy as required by the Identity Protection Act.

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2020-016. **FINDING** (Inadequate Cybersecurity Programs and Practices)

The Prisoner Review Board (Board) had not implemented adequate internal controls related to cybersecurity programs and practices.

As a result of the Board's mission it has four primary responsibilities: 1) review, adjudication, and enforcement of behavioral rules for offenders, 2) parole reviews and decisions, 3) hearing and confidential reports and recommendations to the Governor regarding clemency requests, and 4) protection of the rights and concerns of the victims. As such, the Board maintains confidential information related to offenders and victims.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Board's cybersecurity programs and practices, we noted the Board:

- Had not performed a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack.
- Had not classified its data to identify and ensure adequate protection of information.
- Had not evaluated and implemented appropriate controls to reduce the risk of attack.
- Had not developed a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements.
- Had not established cybersecurity roles and responsibilities.
- Had not established controls over its external service provider to ensure they met the Board's security requirements.
- Had not developed policies and procedures ensuring the proper disposal of confidential, sensitive, and personally-identifiable information.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies 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 maintain accountability over the State's resources.

Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well-managed controls to protect computer systems and data.

Board management indicated it believed the Department of Innovation and Technology had the responsibility to ensure its cybersecurity.

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The lack of adequate cybersecurity programs and practices could result in unidentified risk and vulnerabilities and ultimately lead to the Board's volumes of confidential and personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2020-016)

**RECOMMENDATION**

We recommend the Board:

1. perform a comprehensive risk assessment to identify and ensure adequate protection of information (i.e. confidential or personal information) most susceptible to attack;
2. classify its data to identify and ensure adequate protection of information;
3. evaluate and implement appropriate controls to reduce the risk of attack;
4. develop a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes) to manage and monitor the regulatory, legal, environmental, and operational requirements;
5. establish policies and procedures to ensure the proper disposal of confidential, sensitive, and personally-identifiable information;
6. establish cybersecurity roles and responsibilities; and
7. establish controls over its external service provider to ensure they met the Board's security requirements.

**BOARD RESPONSE**

Recommendation accepted. The Board will work with Department of Innovation and Technology personnel to perform a comprehensive risk assessment on its cybersecurity and ensure all measures are taken for adequate protection of information.

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2020-017. **FINDING** (Inadequate Controls over Report Component)

The Prisoner Review Board (Board) did not have adequate internal controls to demonstrate the *Analysis of Operations* report component (report component) within the Board's *Compliance Examination Report* was complete and accurate.

Due to changes in independence requirements effective June 30, 2020, the Office of the Auditor General (OAG) now requires auditees, without auditor assistance, to prepare the report components comprising the Supplementary Information for State Compliance Purposes usually found within the OAG's compliance reports. To help facilitate this change, the OAG published guidance on its website for auditees to follow in preparing these report components. While we do not express an opinion, a conclusion, or provide any assurance on these report components, we read them to identify potential errors based on our knowledge of the auditee and, where possible, compare or reconcile the information to the auditee's records examined during the compliance examination. If we identify any potential errors, we bring the matter to the attention of the auditee's management to, ideally, either correct the error or demonstrate why the disclosure is complete and accurate.

During the course of this examination, we noted the Board's internal controls were inadequate to both (1) prepare the report component and (2) demonstrate the report component Board management prepared was complete and accurate. Specifically, we noted the *Analysis of Operations* prepared by the Board appeared to omit disclosures, including (1) key financial, program, and statistical elements, including comparative elements from the fiscal year immediately preceding the examination period, (2) management's analysis of the meaning of certain key financial, program, and statistical elements, including the prioritized goals and priorities that were to have been reviewed and analyzed during each fiscal year and reported to the Office of Comptroller for preparation of the Public Accountability Report as required by the Civil Administrative Code of Illinois (State Budget Law)(15 ILCS 20/50-25), and (3) caseload statistics, with classifications appropriate for the Board's operations, for each fiscal year under examination along with comparative amounts from the fiscal year immediately preceding the examination period.

Good internal controls over compliance facilitate the preparation of complete and accurate report components and allow for the resolution, where necessary, of any potential errors presented to management by independent accountants examining the Board.

Board management indicated the deficiencies in the report component were the result of competing priorities of staff.

Compliance examinations stress the fundamentals of government accountability, including providing transparency about the Board's fiscal and administrative

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For the Two Years Ended June 30, 2020

controls and whether the Board's resource utilization was effective, efficient and in compliance with applicable law. Failure to prepare accurate and complete report components hinders the ability of users of the Board's *Compliance Examination Report* to obtain additional analysis of the Board's operations. (Finding Code. No 2020-017)

**RECOMMENDATION**

We recommend the Board implement the necessary controls to ensure report components prepared by the Board are complete and accurate.

**BOARD RESPONSE**

Recommendation accepted. The Board will work to ensure accurate and complete information is provided for proper report components.

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**PRIOR FINDING NOT REPEATED**  
For the Two Years Ended June 30, 2020

A. **FINDING** (Noncompliance with the Open Parole Hearings Act)

During the previous examination, the Prisoner Review Board (Board) failed to comply with the provisions of the Open Parole Hearing Act by sending untimely notification of its parole decisions to the appropriate parties.

During the current examination, our testing indicated the Board had ensured it provided timely notification of its parole decisions to the appropriate parties. (Finding Code No. 2018-002)

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**PRISONER REVIEW BOARD**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
		Expenditures Through June 30, 2020	Expenditures July 1 to September 30, 2020		
Public Act 101-0007 FISCAL YEAR 2020					
<b>APPROPRIATED FUNDS</b>					
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 1,133,300	\$ 1,043,619	\$ 47,305	\$ 1,090,924	\$ 42,376
State Contributions to Social Security	86,700	75,040	3,443	78,483	8,217
Contractual Services	204,800	164,431	31,008	195,439	9,361
Travel	74,500	53,811	5,107	58,918	15,582
Commodities	3,000	311	102	413	2,587
Printing	1,500	252	795	1,047	453
Electronic Data Processing	196,900	107,062	33,773	140,835	56,065
Telecommunications Services	39,500	22,627	7,025	29,652	9,848
Operating Costs and Expenses	1,127,300	552,887	114,877	667,764	459,536
Subtotal, Fund 001	\$ 2,867,500	\$ 2,020,040	\$ 243,435	\$ 2,263,475	\$ 604,025
<b>Prisoner Review Board Vehicle and Equipment Fund -366</b>					
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 347,000	\$ 60,143	\$ 106,239	\$ 166,382	\$ 180,618
Subtotal, Fund 366	\$ 347,000	\$ 60,143	\$ 106,239	\$ 166,382	\$ 180,618
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 3,214,500	\$ 2,080,183	\$ 349,674	\$ 2,429,857	\$ 784,643

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

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

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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1 to October 31, 2019		
Public Acts 100-0586 and 101-0007 FISCAL YEAR 2019	\$ 1,032,100	\$ 976,550	\$ 46,285	\$ 1,022,835	\$ 9,265
	79,000	71,469	3,382	74,851	4,149
State Contributions to Social Security	198,500	148,762	46,739	195,501	2,999
Contractual Services	74,200	67,273	6,894	74,167	33
Travel	3,800	3,052	15	3,067	733
Commodities	2,400	1,885	34	1,919	481
Printing	144,400	110,338	34,010	144,348	52
Electronic Data Processing	30,800	24,137	3,088	27,225	3,575
Telecommunications Services	87,100	-	79,723	79,723	7,377
Unpaid Wage Increases	1,885,300	689,242	174,816	864,058	1,021,242
Operating Costs and Expenses					
Subtotal, Fund 001	\$ 3,537,600	\$ 2,092,708	\$ 394,986	\$ 2,487,694	\$ 1,049,906
<b>Prisoner Review Board Vehicle and Equipment Fund -366</b>					
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 347,000	\$ 138,044	\$ 15,909	\$ 153,953	\$ 193,047
Subtotal, Fund 366	\$ 347,000	\$ 138,044	\$ 15,909	\$ 153,953	\$ 193,047
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 3,884,600	\$ 2,230,752	\$ 410,895	\$ 2,641,647	\$ 1,242,953

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of October 31, 2019.

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: Unpaid Wage Increases expenditure accounts for collective bargaining agreement steps and prompt pay interest awarded for the time period July 1, 2015 through March 31, 2019 and paid retroactively.

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

For the Fiscal Year Ended June 30,

	2020	2019	2018
	P.A. 101-0007	P.A. 100-0586 & P.A. 101-0007	P.A. 100-0021
<b><u>APPROPRIATED FUNDS</u></b>			
<b>General Revenue Fund - 001</b>			
Expenditure Authority (Net After Transfers)	\$ 2,867,500	\$ 3,537,600	\$ 3,836,400
Expenditures			
Personal Services	\$ 1,090,924	\$ 1,022,835	\$ 942,091
State Contributions to Social Security	78,483	74,851	68,815
Contractual Services	195,439	195,501	198,568
Travel	58,918	74,167	72,713
Commodities	413	3,067	3,648
Printing	1,047	1,919	710
Electronic Data Processing	140,835	144,348	111,912
Telecommunications Services	29,652	27,225	26,184
Unpaid Wage Increase	-	79,723	-
Operating Costs and Expenses	667,764	864,058	723,626
Total Expenditures	\$ 2,263,475	\$ 2,487,694	\$ 2,148,268
Lapsed Balances	\$ 604,025	\$ 1,049,906	\$ 1,688,132
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>			
Appropriations (Net After Transfers)	\$ 347,000	\$ 347,000	\$ 242,800
Expenditures			
Ordinary and Contingent Expenses, Not Including Personal Services	\$ 166,382	\$ 153,953	\$ 190,493
Total Expenditures	\$ 166,382	\$ 153,953	\$ 190,493
Lapsed Balances	\$ 180,618	\$ 193,047	\$ 52,307
<b>TOTAL - ALL FUNDS</b>			
Expenditure Authority (Net After Transfers)	\$ 3,214,500	\$ 3,884,600	\$ 4,079,200
Total Expenditures	2,429,857	2,641,647	2,338,761
Lapsed Balances	\$ 784,643	\$ 1,242,953	\$ 1,740,439
<b><u>STATE OFFICERS' SALARIES</u></b>			
<b>General Revenue Fund - 001 (State Comptroller)</b>			
Appropriations	\$ 1,298,400	\$ 1,298,400	\$ 1,298,400
Expenditures			
Chairman	\$ 98,173	\$ 95,872	\$ 95,872
Board Members	1,216,599	1,159,714	1,078,045
Total Expenditures	\$ 1,314,772	\$ 1,255,586	\$ 1,173,917
Lapsed Balances	\$ (16,372)	\$ 42,814	\$ 124,483

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of October 31, 2019, and September 30, 2020.

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

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**PRISONER REVIEW BOARD**  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES**  
**BY MAJOR ACTIVITY**

**SCHEDULE 4**

(IN THOUSANDS)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>EXPENDITURE STATISTICS</b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 2,405	\$ 2,584	\$ 2,103
Percentage of Total Expenditures:	99.0%	97.8%	89.9%
Personal Services	1,463	1,528	1,209
Other Payroll Costs	106	113	89
All Other Operating Expenditures	836	943	805
Total Awards and Grants Expenditures:	25	57	36
Percentage of Total Expenditures:	1.0%	2.2%	1.5%
Total Refund Expenditures:	-	-	200
Percentage of Total Expenditures:	0.0%	0.0%	8.6%
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b>\$ 2,430</b>	<b>\$ 2,641</b>	<b>\$ 2,339</b>

Note 1: Expenditures were obtained from the State Comptroller's records as of October 31, 2019, and September 30, 2020. The Comptroller records do not reconcile to the Prisoner Review Board's records. See Finding 2020-004.

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

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
**AND DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE TREASURY FUND</b>			
<b>General Revenue Fund - 001</b>			
Receipt Sources:			
Miscellaneous Receipts	\$ 501	\$ -	\$ -
Prior Year Refund	8,370	30	-
Total Receipts, per the Board's Records	<u>\$ 8,871</u>	<u>\$ 30</u>	<u>\$ -</u>
Receipts, per the Board's Records	\$ 8,871	\$ 30	\$ -
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 8,871</u>	<u>\$ 30</u>	<u>\$ -</u>

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b>FISCAL YEAR 2020</b>					
<b>Property</b>					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvem	-	-	-	-	-
Equipment	589,665	79,340	-	-	669,005
Total	<u>\$ 589,665</u>	<u>\$ 79,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 669,005</u>
<b>FISCAL YEAR 2019</b>					
<b>Property</b>					
Land and Land Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements	-	-	-	-	-
Buildings and Building Improvem	-	-	-	-	-
Equipment	589,665	-	-	-	589,665
Total	<u>\$ 589,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,665</u>

Note 1: These balances were obtained from the Board's records and have been reconciled to the Board's quarterly *Agency Report of State Property* reports submitted to the State Comptroller for the two years ended June 30, 2020. During testing, the accountants noted misstatements in Board property reports and records of equipment amounts reported in this schedule. See Finding 2020-001 for details.

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Functions**

The Illinois 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 from the Department of Corrections and functions under statutory authority as a quasi-judicial body with a primary focus on public safety.

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 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 of Corrections for alleged violation of Department rules with respect to sentence credits in which the Department of Corrections 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;

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

- deciding whether to grant Certificates of Sealing and Certificate of Expungement for Military, and
- reviewing and making confidential recommendations to the Governor for the Cannabis Act.

**Statistics**

**ILLINOIS PRISONER REVIEW BOARD  
SUMMARY OF BOARD ACTIVITY- ADULT  
2019**

<i><b>TYPE OF HEARING</b></i>	<i><b>NUMBER OF CASES</b></i>
Parole Reviews/C-Numbers	51
Good Conduct Requests	1,965
Release Reviews	16,921
Parole/Release Revocations	6,965
Final Discharges	1,721
Executive Clemency	454
Cases Revised/Amended	791
Cases Continued	1,065
Cases Revised by Parole Agent Requests	1,941
Rehearing Request and Reconsideration Requests	787
90 Day EGCC	8
<b>Total Adult Considerations</b>	<b>32,669</b>

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Planning**

The Board is working in conjunction with the Department of Innovation and Technology (DoIT) to build a case management system for operations to allow the Board to track, review, and conduct hearings more efficiently and effectively. Currently the Board's hearings are conducted with digital case files and hard copies of orders. Building this new system would allow one of the largest sections of the agency to broaden their abilities to conduct hearings and track statistics in a more comprehensive manner. The Board is also in the process of building another Access database to accommodate the Cannabis Act hearings and being able to review and create notices/results, reports, and statistics.

**Significant Challenges**

The timeframe in which to complete the Board projects for the current fiscal year (Fiscal Year 2021) would be the only obstacle to overcome due to COVID-19 challenges and restrictions, along with day to day schedules for the key people involved with the processes.

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund – 001**

Unpaid Wage Increase

The decrease in expenditures in Fiscal Year 2020 was the result of unpaid wage increases paid out in Fiscal Year 2019. This was a one-time appropriations and expenses related to the Collective Bargaining Agreement. The Board received no appropriation nor incurred any costs for unpaid wage increases during Fiscal Year 2020.

Operating Costs and Expenses

The decrease in expenditures in Fiscal Year 2020 was due to an amount of one-time operating expenses processed during Fiscal Year 2019, The Board had the stipend pay (\$40,369) and one of the back-wage claims (\$33,757) paid out of this appropriation, as well as, prompt pay associated with the back pay (\$11,279). The stipend and the back pay were due to the Collective Bargaining Agreement. The Board also reduced its need for the attorneys in FY20 and the fact that the Board did not need in its anticipated State staffing needs for those paid under this appropriation.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund – 001**

Electronic Data Processing

The increase in expenditures in Fiscal Year 2019 was due to the Microsoft Office 360 annual charge of \$12,375. Also, all of FY19 payments to the Technology Management Fund ran at roughly \$10K per month where as in FY18, only 9 of the 12 payments ran at approximately \$10K per month. The other three months the payments averaged approximately \$5,400 per month.

Unpaid Wage Increase

The increase in expenditures was the result of unpaid wage increases paid out in Fiscal Year 2019. This was a one-time appropriation and expenses related to the Collective Bargaining Agreement. The Board received no appropriation nor incurred any costs for unpaid wage increases during Fiscal Year 2018.

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund – 001**

Miscellaneous Receipts

The Board receives minimal receipts for miscellaneous recoveries, such as jury duty and paid fees for photocopying under the Freedom of Information Act. These types of receipts are expected to fluctuate due to the nature of the receipts processed.

Prior Year Refund

The Board receives refunds sporadically based upon activities of the Accounts Payable Unit. Refunds are processed when a vendor is paid incorrectly or for duplicate payments that are returned to the Board. These types of receipts are expected to fluctuate due to the nature of the refunds processed.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

The Board did not have any significant variations in receipts.

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Fiscal Year 2020**

**General Revenue Fund - 001**

Electronic Data Processing

In Fiscal Year 2020, the Board processed one invoice that was received during the lapse period. This voucher was payable from the General Revenue Fund and in the amount of \$10,722.70. The voucher was for the June Department of Innovation and Technology (DoIT) charges that come from the Technology Management Fund. The Board also incurred charges for \$12,095 for the usage of Microsoft Office 365. June invoices are not uncommon and due to be received after the service period having to be paid due lapse period.

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

Ordinary and Contingent Expenses, Not Including Personal Services

In Fiscal Year 2020, the Board incurred a large lapse period expenditure total attributable to a vehicle purchase that was received and produced during the end of the fiscal year.

**Fiscal Year 2019**

**General Revenue Fund – 001**

Contractual Services

In Fiscal Year 2019, for the General Revenue Fund Contractual line, the Board's files show that we did not receive the April, May, and June office rental invoices until July 2019. This accounts for \$41,088.36.

Electronic Data Processing

In Fiscal Year 2019, for the General Revenue Fund EDP line, the Accounting Information System reports show that the May and June invoice were not received until July 2019. These invoices were for DoIT charges to the Board from the Technology Management Fund. This value is \$21,635.17 Also, the software invoice from the Department of Innovation and Technology, was only received on 06/27/19, which would not have given the Board enough time to get it processed. The amount of that voucher is \$12,375.00.

Unpaid Wage Increase

For Fiscal Year 2019, for the General Revenue Fund Operating Lump Sum appropriation was used to process the unpaid wage increases incurred in prior years. These transactions were processed at one time during lapse period. The amount that was paid for this under the lump sum was \$94,224.97. The lapse period payroll itself for the Operating Lump Sum is \$20,098.76.

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Operating Costs and Expenses

For Fiscal Year 2019, for the General Revenue Fund Operating Lump Sum appropriation was used to process the unpaid wage increases incurred in prior years. These transactions were processed at one time during lapse period. The amount that was paid for this under the lump sum was \$94,224.97. The lapse period payroll itself for the Operating lump sum is \$20,098.76.

STATE OF ILLINOIS  
**PRISONER REVIEW BOARD**  
**NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year End June 30,

	2020	2019	2018
<b><u>AVERAGE FULL-TIME EMPLOYEES</u></b>			
Clemency	2	1	1
Legal and Fiscal	4	4	3
Administration	4	3	1
Operations	12	9	12
Victim Notification	3	3	3
Total Full-Time Equivalent Employees	25	20	20

Note 1: This schedule presents the average number of employees, by function, at the Board.