



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**PRISONER REVIEW BOARD**

Compliance Examination  
 For the Two Years Ended June 30, 2022

Release Date: May 16, 2024

FINDINGS THIS AUDIT: 14				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
<b>Category 1:</b>	<b>0</b>	<b>1</b>	<b>1</b>	2020		22-03, 22-04, 22-08, 22-13, 22-14	
Category 2:	4	9	13	2018		22-06, 22-10	
Category 3:	0	0	0	2016		22-09	
<b>TOTAL</b>	<b>4</b>	<b>10</b>	<b>14</b>	2014	<b>22-01</b>	22-02	
<b>FINDINGS LAST AUDIT: 17</b>							

**SYNOPSIS**

- (22-01) The Board did not exercise adequate controls over the recording and reporting of State property.
- (22-06) The Board failed to comply with the provisions of the Illinois Crime Reduction Act of 2009.
- (22-07) The Board failed to comply with the provisions of the Unified Code of Corrections.

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

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

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

**FINDINGS, CONCLUSIONS, AND  
RECOMMENDATIONS**

**PROPERTY CONTROL WEAKNESSES**

The Prisoner Review Board (Board) did not exercise adequate controls over the recording and reporting of State property. During testing, we noted the following:

**C-15 Reports were inaccurate**

- The Board's Agency Reports of State Property (C-15) for the Fiscal Year 2021 and Fiscal Year 2022 were inaccurate. Equipment purchased during Fiscal Year 2018 and Fiscal Year 2020 lapse period totaling \$5,695 and \$93,461, respectively, were reported in Fiscal year 2022.

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 § 205.36) 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:

**Equipment items found in different location than indicated**

- During forwards testing of equipment, 3 of 17 (18%) equipment items, totaling \$28,799, were found in a different location than indicated on the Board's property listing.

**Equipment location was not indicated on property listing**

- During backwards testing of equipment, 1 of 17 (6%) equipment items tested, amounting to \$3,541, did not have a location listed on the Board's property listing.

**Obsolete items were not transferred as surplus**

- During our testing and observation, we noted 58 items as obsolete, of which 9 items totaling \$3,607 have not been transferred as surplus and were still located at the Board's office, while the remaining 49 items totaling \$173,470 were already transferred but were still in the Board's property listing. In addition, the Board does not maintain a listing of obsolete equipment.

**Equipment items were not timely added to property listing**

- For 3 of 4 (100%) equipment (vehicle) additions tested, totaling \$53,952, 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 185 days late.
- For 4 of 4 deletions tested, totaling \$15,823, the equipment was not removed from the Board's property

**Equipment items were not timely deleted from property listing**

listing within 90 days of transfer. The equipment was removed from the Board's property listing 937 days late.

**Errors noted on the Inventory Certifications submitted to DCMS**

- During review of the Fiscal Year 2021 and Fiscal Year 2022 Inventory Certifications submitted by the Board to the DCMS, we noted the following:
  - Fiscal Year 2021 certification did not include the Board's property listing.
  - There were 280 equipment items totaling \$66,626 identified as high theft items in the Board's property listing but were not included in Fiscal Year 2022 Certifications submitted by the Board to the DCMS.
  - One equipment item amounting to \$3,388 was in the Fiscal Year 2022 Inventory Certifications submitted by the Board to the DCMS but was not included in the Board's property listing.

**Annual Real Property Utilization Report submitted untimely**

- During review of the Fiscal Year 2021 and Fiscal Year 2022 Annual Real Property Utilization Report submitted by the Board to the DCMS, we noted the Fiscal Year 2021 Annual Real Property Utilization Report was submitted August 13, 2021, which was 13 days after the July 31, 2021 due date. (Finding 1, pages 10-12)

We recommended the Board take action to strengthen its internal controls over recording and reporting its State property and equipment transactions. We also recommended the Board implement a corrective action plan to complete a full inventory to identify and correct its accumulated property and equipment errors.

**Board accepted the finding**

The Board accepted the finding.

**NONCOMPLIANCE WITH THE ILLINOIS CRIME REDUCTION ACT OF 2009**

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

**Required report not submitted nor published on their website**

We noted the Board implemented evidence-based programming including risk assessment, training and evaluation provisions of the Act. However, the Board did not annually submit to the Sentencing Policy Advisory Council a comprehensive report on the success of implementing evidence-based practices during Fiscal Years 2021 and 2022. The Board also failed to release a report annually published on their website that reports the information about the usage of

electronic monitoring and GPS monitoring as a condition of parole and mandatory supervised release during the prior calendar year. (Finding 6, pages 20-21)

We recommended the Board designate staff to ensure the submission of the annual comprehensive report on the success of implementing evidence-based practices to the Sentencing Policy Advisory Council and annually publish on their website all required information of the Act.

**Board accepted the finding**

The Board accepted the recommendation and stated they will continue to be unable to prepare a report and submit to the Sentencing Policy Advisory Council because all programming required to be reported is with the Department of Corrections and outside the jurisdiction of the Board.

**NONCOMPLIANCE WITH THE UNIFIED CODE OF CORRECTIONS**

The Board failed to comply with the provisions of the Unified Code of Corrections.

During testing of applications considered for compassionate release, we noted the following:

**Applications not complete**

**Hearings not conducted timely**

- 3 of 39 (8%) individuals in custody applications did not have an inmates' diagnosis.
- 2 of 39 (5%) individuals in custody hearings were conducted 1 to 16 days late.
- 2 of 39 (5%) individuals in custody applications did not have Medical Release Application Form. (Finding 7, page 22)

We recommended the Board maintain adequate supporting documentation and provide resources to comply with the State mandate.

**Board accepted finding**

The Board accepted the recommendation and stated they will strive to obtain the necessary information and hold hearing timely.

**OTHER FINDINGS**

The remaining findings pertain to property control, voucher processing, and State vehicle weaknesses, inadequate controls over cybersecurity programs and practices, application security, board membership, personal services, census data, disaster recovery plan, revenues, and the preparation and submission of required reports, and noncompliance with the Identity Protection Act. We will review the Board's progress towards the implementation of our recommendations in our next State compliance examination.

**ACCOUNTANT'S OPINION**

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Finding 2022-001. Except for the noncompliance described in this finding, the accountants stated the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia, LLC.

**SIGNED ORIGINAL ON FILE**

JANE CLARK  
Division Director

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

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

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