

**STATE OF ILLINOIS  
PRISONER REVIEW BOARD**

**COMPLIANCE EXAMINATION**

**For the Two Years Ended June 30, 2008**

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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STATE OF ILLINOIS  
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**AGENCY OFFICIALS**

Chairman	Mr. Jorge Montes
Executive Assistant	Ms. Nichole Damhoff
Legal Counsel	Mr. Kenneth Tupy
Chief of Operations	Ms. Mary Sue Davis

Board administrative office is located at:

319 E. Madison Street, Suite A  
Springfield, Illinois 62703

STATE OF ILLINOIS  
ROD R. BLAGOJEVICH, GOVERNOR  
**PRISONER REVIEW BOARD**

Jorge Montes, Chairman

November 20, 2008

Honorable William G. Holland  
Auditor General  
State of Illinois

Sir:

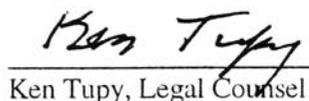
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Board. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Board's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2008, the Board has materially complied with the assertions 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.
- D. The 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.
- E. The money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Prisoner Review Board

  
Jorge Montes, Chairman

  
Ken Tupy, Legal Counsel

STATE OF ILLINOIS  
 PRISONER REVIEW BOARD  
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**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANTS' REPORT**

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

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

Details of findings are presented in a separately tabbed report section of this report.

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
08-1	9	Inaccurate reporting of fixed assets	Material Weakness and Material Noncompliance
08-2	11	Inadequate controls over receipts	Material Weakness and Material Noncompliance
08-3	13	Voucher processing weaknesses	Noncompliance and Significant Deficiency
08-4	15	Employee performance evaluations not completed timely	Noncompliance and Significant Deficiency
08-5	16	Lack of required Board members	Noncompliance

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<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)		
A	17	Noncompliance with the State Officials and Employees Ethics Act

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on November 19, 2008. Attending were:

Prisoner Review Board

Jorge Montes, Chairman  
Ken Tupy, Legal Counsel  
Nikki Damhoff, Executive Assistant  
Tracy Buckley, Executive I

Department of Corrections

Mary Ann Bohlen, Assistant Deputy Director  
Joseph Deady, Public Administrator I

Office of the Auditor General

Terri Davis, Audit Manager  
Paula Sorensen, Audit Supervisor  
Adam Ausmus, Auditor  
Justin Dooley, Auditor

Responses to the recommendations were provided by Jorge Montes, Chairman of the Board on November 21, 2008.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

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

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We have examined the State of Illinois, Prisoner Review Board's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2008. The management of the State of Illinois, Prisoner Review Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Prisoner Review Board's compliance based on our examination.

- A. The State of Illinois, Prisoner Review Board has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Prisoner Review Board has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Prisoner Review Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Prisoner Review Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Prisoner Review Board on behalf of the State or held in trust by the State of Illinois, Prisoner Review Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Prisoner Review Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Prisoner Review Board's compliance with specified requirements.

As described in finding 08-1 in the accompanying schedule of findings, the State of Illinois, Prisoner Review Board did not comply with requirements regarding:

- C. The State of Illinois, Prisoner Review Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

As described in finding 08-2 in the accompanying schedule of findings, the State of Illinois, Prisoner Review Board did not comply with requirements regarding:

- C. The State of Illinois, Prisoner Review Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the State of Illinois, Prisoner Review Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

Compliance with such requirements is necessary, in our opinion, for the State of Illinois, Prisoner Review Board to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Prisoner Review Board complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 08-3, 08-4 and 08-5.

## **Internal Control**

The management of the State of Illinois, Prisoner Review Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Prisoner Review Board's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Prisoner Review Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Prisoner Review Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and other deficiencies that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 08-1, 08-2, 08-3 and 08-4 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance as described in the accompanying schedule of findings, we consider items 08-1 and 08-2 to be material weaknesses.

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

The State of Illinois, Prisoner Review Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Prisoner Review Board's responses and, accordingly, we express no opinion on them.

## Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and 2008 Supplementary Information for State Compliance Purposes, except for information on the Annual Cost Statistics and the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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



Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

November 21, 2008

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

08-1. **FINDING** (Inaccurate reporting of fixed assets)

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

We noted the following weaknesses:

- During testing of newly acquired property items, we noted the Board did not tag, record on the Board's property records, or include the additions on the Quarterly Fixed Asset Report (C-15) four property items totaling \$3,390.
- During detail testing of property, we noted the Board did not tag or record on the Board's property records, 17 property items that were acquired prior to fiscal year 2007 totaling \$23,560. The value of these property items were also not included in the total property amount on the C-15.
- The Board traded in 5 vehicles through the Department of Central Management Services during the examination period, however the Board did not remove the old vehicles totaling \$78,354 from the Board's property records and did not add the new vehicles totaling \$62,723. As a result of the error, the Board's property records and the C-15 is overstated by \$15,631.
- Nineteen of 50 (38%) property items tested did not have the correct location noted on the Board's records.
- One of 25 (4%) property items tested, an uninterruptable power supply, totaling \$1,373 could not be located.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.210) requires agencies to be responsible for marking each piece of State-owned equipment with a unique six digit identification number to be assigned by the agency holding the property. Also, all equipment regardless of value shall be clearly marked to indicate that it is the property of the State of Illinois.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the Board to be accountable for the supervision, control, and inventory of all property under its jurisdiction and control. Good business practices require that proper internal controls be established to help safeguard assets.

Board management stated the exceptions noted were due to a change in personnel and errors.

Failure to maintain accurate property records increases the potential for fraud and possible loss or theft of State property. In addition, failure to submit accurate information to the Office of the State Comptroller causes Statewide consolidated fixed asset information to be inaccurate. (Finding Code No. 08-1, 06-2, 04-2 and 02-1)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

**RECOMMENDATION**

We recommend the Board comply with the Illinois Administrative Code and the State Property Control Act by ensuring all property under its jurisdiction is recorded accurately on their property records.

**BOARD RESPONSE**

Recommendation accepted. The Board will make every effort to ensure property is recorded accurately and timely.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

08-2. **FINDING** (Inadequate controls over receipts)

The Prisoner Review Board (Board) did not have adequate controls over the deposit and accounting of cash receipts.

During testing of revenues, we noted the following weaknesses:

- Fifteen of 15 (100%) receipts tested totaling \$615 did not contain documentation of the date received, so timeliness of deposit could not be determined. The State Officers and Employees Money Disposition Act (30 ILCS 230/2) requires each State agency to deposit into the State Treasury cumulative receipts valued over \$10,000 within 24 hours, between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 by the first and the fifteenth day of the month after receipt.
- Receipts were not recorded in the Board's records. The Board did not maintain a cash receipts ledger or a list of receipts received. The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) requires each State agency to keep a detailed itemized account of all moneys received, showing the date of receipt, the payor, and purpose and amount, and the date and manner.
- One Receipt Deposit Transmittal (RDT) was not submitted to the Office of the State Comptroller in a timely manner. One deposit tested totaling \$30 was dated 6/29/04. An RDT was never completed by the Board until the Treasurer's Office notified the Board that there was an outstanding negotiable draft. The RDT was completed on 8/22/06, over two years from the date of deposit. Good business practice would require deposits be processed timely to increase the balance of funds available for expenditure.

Board management stated the exceptions noted were due to human oversight.

Untimely deposit of receipts delays the State's access and usage of funds and increases the risk of loss or theft of receipts. Failure to implement adequate internal controls over money received increases the risk that errors and irregularities could occur and not be detected. (Finding Code No. 08-2, 06-3)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

**RECOMMENDATION**

We recommend the Board strengthen controls over cash receipts by maintaining a record of each receipt including the date, payor, purpose and amount and ensure receipts are deposited timely.

**BOARD RESPONSE**

Recommendation accepted. The Board will utilize the policies and procedures of the Public Safety Shared Services Center in maintaining cash receipts records. The consistent use of the procedures will ensure the strengthening of the controls.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

08-3. **FINDING** (Voucher processing weaknesses)

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

During voucher testing, we noted the following exceptions:

- Fourteen of 121 (12%) vouchers tested, totaling \$32,709 were approved for payment from 2 to 43 days late. In addition, 69 of 121 (57%) vouchers tested, totaling \$316,860 did not contain date stamps from the Board, so lateness could not be determined. The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires an agency 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. In addition, the Code (74 Ill. Admin. Code 900.30) requires State agencies maintain records reflecting the date or dates on which the goods were received and accepted or the services were rendered.
- Ten of 121 (8%) vouchers tested, totaling \$19,808 were not signed and dated by the Board's receiving officer. The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) states that each invoice-voucher, upon receipt of goods or services, must be signed by the receiving officer verifying goods or services meet the stated specifications.
- Twelve of 121 (10%) vouchers tested, totaling \$41,915 were approved for payment from 3 to 581 days late. All 12 were internal service fund vouchers. The Illinois Administrative Code (74 Ill. Admin. Code 1000.50) requires user agencies to process payments within 30 days after physical receipt of Internal Service Fund bills.
- Six of 121 (5%) vouchers tested, totaling \$22,133 were charged to the incorrect fiscal year. The State Finance Act (30 ILCS 105/25) states that outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31<sup>st</sup>.

In addition, during a review of items printed by the Board, we noted the Board's Annual Report and two informational brochures published by the Board did not contain printing information as required by the Illinois Procurement Code. The Illinois Procurement Code (30 ILCS 500/20-105) requires that all books, pamphlets, documents, and reports published through or by the State of Illinois or any State agency, board, or commission have printed on each item "Printed by the authority of the State of Illinois", the date of each publication, the number of copies printed, and the printing order number.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

Board management stated the exceptions noted were due to oversights and changes in staffing. During this audit cycle a new fund was established by the legislature which resulted in the need to process invoices from this fund.

Failure to promptly approve vouchers may result in late payment of bills to vendors and result in interest charges levied against the Board. In addition, the lack of a receiving officer's signature reduces the overall control over expenditures and may lead to inappropriate expenditures. Further, failure to charge expenses to the correct fiscal year's appropriation is a violation of the State Finance Act. And finally, publishing books, pamphlets, documents, and reports without the required statements is noncompliance with the Illinois Procurement Code. (Finding Code No. 08-3)

**RECOMMENDATION**

We recommend the Board comply with the Illinois Administrative Code procedures and the State Finance Act and implement controls to ensure vouchers are approved within the required time frame. In addition, it is recommended the Board pay expenditures with the correct fiscal year's appropriations and implement procedures to ensure the requirements of the Illinois Procurement Code are adhered to.

**BOARD RESPONSE**

Recommendation accepted. The Board will make every effort to ensure vouchers are processed timely and in accordance with required policies.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

08-4. **FINDING** (Employee performance evaluations not completed timely)

The Prisoner Review Board (Board) did not conduct employee performance evaluations timely.

During testing of personnel files, we noted 4 of 10 (40%) employee personnel files did not contain timely performance evaluations. Six employee performance evaluations were completed 15 to 79 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for each certified employee, each agency shall prepare an employee performance evaluation not less often than annually. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) requires that evaluations be completed prior to when annual merit increases are awarded. Further, the Illinois Administrative Code (80 Ill. Admin. Code 302.270 (b)) requires the Board to prepare two evaluations for employees serving a six-month probationary period, one at the end of the third month and one fifteen days before the conclusion of the employee's six-month probationary period.

Board management stated the exceptions noted were due to oversights and the transition of staff.

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, promotions, demotions, discharge, layoff, recall and reinstatement decisions. (Finding Code No. 08-4, 06-4)

**RECOMMENDATION**

We recommend the Board comply with the Illinois Administrative Code and take appropriate measures to ensure performance evaluations are conducted annually and in a timely manner.

**BOARD RESPONSE**

Recommendation accepted. The Board is working to ensure adequate procedures are in place to perform evaluations timely as required.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

08-5. **FINDING** (Lack of required Board members)

The Prisoner Review Board (Board) was not composed of 15 members as required by the Unified Code of Corrections (Code).

During the examination period, two Board members retired from the Board, one in January 2007 and one in December 2007. The Board has not replaced the members and is continuing to operate with 13 members.

The Unified Code of Corrections (Code) (730 ILCS 5/3-3-1(b)) requires the Board to consist of 15 persons appointed by the Governor by and with the advice and consent of the Senate.

Board management stated that the lack of Board members has not resulted in the Board not being able to complete all legal responsibilities and duties imposed by Illinois law.

Board members should be appointed in a timely manner in order to properly formulate the function of the Board as intended. A full Board is necessary to operate effectively and efficiently. (Finding Code No. 08-5)

**RECOMMENDATION**

We recommend the Board work with the Governor's office to ensure Board vacancies are filled in a timely manner.

**BOARD RESPONSE**

The Board has and will continue to inform the Governor's Office of all the Board positions and the Board member's term of appointment.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

A. **FINDING** (Noncompliance with the State Officials and Employees Ethics Act)

During the prior examination, the Prisoner Review Board (Board) did not comply with the State Officials and Employees Ethics Act which requires employees to document total number of hours spent each day on official State business.

During the current examination, the Board added a column on the employee timesheet documenting the total number of hours spent each day on official State business and the employee is required to sign and initial their documented time for each day. (Finding Code No. 06-1)

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
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**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts and Deposits
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Variations in Receipts
  - Analysis of Significant Lapse Period Spending
  
- Analysis of Operations:
  - Agency Functions and Planning Program
  - Average Number of Employees
  - Annual Cost Statistics (Not Examined)
  - Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Annual Cost Statistics and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2008

P.A. 95-0348	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 867,700	\$ 808,433	\$ 44,549	\$ 852,982	\$ 14,718
State Contribution to State Employees' Retirement System	144,000	133,938	7,382	141,320	2,680
State Contributions to Social Security	62,931	59,597	3,333	62,930	1
Contractual Services	227,007	177,865	49,142	227,007	0
Travel	67,832	62,331	5,501	67,832	0
Commodities	8,911	5,522	3,388	8,910	1
Printing	8,284	4,248	4,036	8,284	0
Electronic Data Processing	18,250	15,998	2,252	18,250	0
Telecommunications Services	16,985	14,115	2,804	16,919	66
Lump Sums - Victim Notification Units	15,000	0	0	0	15,000
Total General Revenue Fund	<u>\$ 1,436,900</u>	<u>\$ 1,282,047</u>	<u>\$ 122,387</u>	<u>\$ 1,404,434</u>	<u>\$ 32,466</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>					
Purchase and Operation of Vehicles and Equipment	\$ 200,000	\$ 86,439	\$ 102,045	\$ 188,484	\$ 11,516
Total Vehicle and Equipment Fund	<u>\$ 200,000</u>	<u>\$ 86,439</u>	<u>\$ 102,045</u>	<u>\$ 188,484</u>	<u>\$ 11,516</u>
Total Fiscal Year 2008	<u>\$ 1,636,900</u>	<u>\$ 1,368,486</u>	<u>\$ 224,432</u>	<u>\$ 1,592,918</u>	<u>\$ 43,982</u>

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2007

P.A. 94-0798	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 813,000	\$ 719,830	\$ 45,727	\$ 765,557	\$ 47,443
State Contribution to State					
Employees' Retirement System	94,000	82,984	5,271	88,255	5,745
State Contributions to Social Security	56,811	53,392	3,402	56,794	17
Contractual Services	212,714	166,587	46,029	212,616	98
Travel	81,369	59,011	22,358	81,369	0
Commodities	10,720	7,451	3,268	10,719	1
Printing	6,637	933	5,703	6,636	1
Electronic Data Processing	14,531	8,658	5,873	14,531	0
Telecommunications Services	16,276	12,318	3,958	16,276	0
Lump Sums - Victim Notification Units	15,000	15,000	0	15,000	0
Total General Revenue Fund	<u>\$ 1,321,058</u>	<u>\$ 1,126,164</u>	<u>\$ 141,589</u>	<u>\$ 1,267,753</u>	<u>\$ 53,305</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>					
Purchase and Operation of Vehicles and Equipment	\$ 400,000	\$ 6,585	\$ 31,295	\$ 37,880	\$ 362,120
Total Vehicle and Equipment Fund	<u>\$ 400,000</u>	<u>\$ 6,585</u>	<u>\$ 31,295</u>	<u>\$ 37,880</u>	<u>\$ 362,120</u>
 Total Fiscal Year 2007	 <u>\$ 1,721,058</u>	 <u>\$ 1,132,749</u>	 <u>\$ 172,884</u>	 <u>\$ 1,305,633</u>	 <u>\$ 415,425</u>

Note: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

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

	Fiscal Year		
	2008	2007	2006
	<u>P.A. 95-0348</u>	<u>P.A. 94-0798</u>	<u>P.A. 94-0015</u>
<b>General Revenue Fund - 001</b>			
Appropriations (Net of Transfers)	\$ 1,436,900	\$ 1,321,058	\$ 1,336,287
Expenditures			
Personal Services	\$ 852,982	\$ 765,557	\$ 718,899
Employee Retirement Contributions			
Paid by Employer	0	0	2,211
State Contribution to			
State Employees' Retirement System	141,320	88,255	56,362
State Contributions to Social Security	62,930	56,794	53,322
Contractual Services	227,007	212,616	202,324
Travel	67,832	81,369	86,425
Commodities	8,910	10,719	11,447
Printing	8,284	6,636	10,660
Electronic Data Processing	18,250	14,531	15,094
Telecommunications Services	16,919	16,276	14,675
Operation of Automotive Equipment	0	0	44,255
Lump Sums - Victim Notification Units	0	15,000	13,295
Total Expenditures	<u>1,404,434</u>	<u>1,267,753</u>	<u>1,228,969</u>
Lapsed Balances	<u>\$ 32,466</u>	<u>\$ 53,305</u>	<u>\$ 107,318</u>

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

	2008	Fiscal Year 2007	2006
	<u>P.A. 95-0348</u>	<u>P.A. 94-0798</u>	<u>P.A. 94-0015</u>
<b>Prisoner Review Board Vehicle and Equipment Fund - 366</b>			
Appropriations (Net of Transfers)	\$ 200,000	\$ 400,000	\$ 0
Expenditures			
Purchase and Operation of Vehicles and Equipment	\$ 188,484	\$ 37,880	\$ 0
Total Expenditures	<u>\$ 188,484</u>	<u>\$ 37,880</u>	<u>\$ 0</u>
Lapsed Balances	<u>\$ 11,516</u>	<u>\$ 362,120</u>	<u>\$ 0</u>
<b>Grand Total - All Appropriated Funds</b>			
Appropriations (Net of Transfers)	\$ 1,636,900	\$ 1,721,058	\$ 1,336,287
Total Expenditures	<u>\$ 1,592,918</u>	<u>\$ 1,305,633</u>	<u>\$ 1,228,969</u>
Lapsed Balances	<u>\$ 43,982</u>	<u>\$ 415,425</u>	<u>\$ 107,318</u>
<b>General Revenue - 001 State Comptroller State Officers' Salaries</b>			
Expenditures			
Chairman	\$ 92,362	\$ 85,336	\$ 81,432
Board Members	1,034,274	1,027,803	1,023,014
Total Expenditures	<u>\$ 1,126,636</u>	<u>\$ 1,113,139</u>	<u>\$ 1,104,446</u>

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

	Fiscal Year	
	2008	2007
Beginning Balance, July 1,	\$ 526,377	\$ 547,082
Additions	24,955	0
Deletions	0	0
Net Transfers	(5,258)	(20,705)
Ending Balance, June 30,	\$ 546,074	\$ 526,377

This schedule was prepared from Agency Report of Fixed Assets Quarterly Reports and reconciled to the Board's records and adjusted for errors reported in Finding 08-1.

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

<b><u>General Revenue Fund (001)</u></b>	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
State Grants	\$ 0	\$ 0	\$ 11,250
Miscellaneous	0	367	0
Prior Year Refunds	151	0	0
Total Receipts	<u>\$ 151</u>	<u>\$ 367</u>	<u>\$ 11,250</u>
<b><u>Prisoner Review Board Vehicle and Equipment Fund (366)</u></b>			
Miscellaneous	<u>\$ 248</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Receipts	<u>\$ 248</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>Grand Total - All Funds</u></b>			
State Grants	\$ 0	\$ 0	\$ 11,250
Miscellaneous	248	367	0
Prior Year Refunds	151	0	0
Total Receipts	<u>399</u>	<u>367</u>	<u>11,250</u>

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN  
FISCAL YEARS 2007 AND 2008**

**General Revenue Fund – 0001**

State Contribution to State Employees' Retirement System

The increase in State contributions to State employees' retirement system was due to the overall State employee retirement rate increasing from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

Printing

The increase in printing expenditures was due to the Board purchasing additional paper during fiscal year 2008 from the Department of Central Management Services.

Electronic Data Processing

The increase in electronic data processing expenditures was due to the Department of Central Management Services increasing the statistical and tabulation billing rates during fiscal year 2008.

Lump Sum – Victim Notification Units

The decrease in lump sum expenditures for the victim notification unit was due to the Board not hiring a University of Illinois Graduate Public Service Intern during fiscal year 2008.

**Prisoner Review Board Vehicle and Equipment Fund - 0366**

Purchase and Operation of Vehicles and Equipment

The increase in the purchase and operation of vehicles and equipment was due to the Board purchasing computers and vehicles during fiscal year 2008. These purchases were made due to the Board needing to replace older vehicles.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN  
FISCAL YEARS 2006 AND 2007**

**General Revenue Fund – 0001**

Employee Retirement Contributions Paid by Employer

The decrease in employee retirement contributions paid by employer was due to the State ceasing to pay the employee's portion of the State Employee Retirement Contribution on December 31, 2005.

State Contribution to State Employees' Retirement System

The increase in State contributions to State employees' retirement system was due to the overall State employee retirement rate increasing from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

Printing

The decrease in printing expenditures was due to the Board purchasing preprinted Board order forms in fiscal year 2006, which were not purchased in fiscal year 2007.

Operation of Automotive Equipment

The decrease in operation of automotive equipment expenditures was due to the establishment of the Prisoner Review Board Vehicle and Equipment Fund (0366) in fiscal year 2007 that became the appropriation from which the Board purchased vehicles and equipment.

**Prisoner Review Board Vehicle and Equipment Fund – 0366**

Purchase and Operation of Vehicles and Equipment

The increase in the purchase and operation of vehicles and equipment was due to the establishment of the Prisoner Review Board Vehicle and Equipment Fund (0366) in fiscal year 2007 that became the appropriation from which the Board purchased vehicles and equipment.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**

In fiscal year 2006, the Board received a grant from the Office of the Attorney General. The agreement with the Attorney General for the Violent Crime Victims Assistance Act Grant ended in fiscal year 2006; therefore, the Board did not receive any grant money in fiscal year 2007 or fiscal year 2008.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

**FISCAL YEAR 2008**

**General Revenue Fund – 0001**

Contractual Services

Expenditures incurred prior to June 30 totaling \$49,142 were paid during the lapse period due to the Board making two Facility Management payments during lapse period. Also, the Board paid court ordered legal fees of \$18,260.

Commodities

Expenditures incurred prior to June 30 totaling \$3,388 were paid during the lapse period due to several invoices that were not received until July.

Printing

Expenditures incurred prior to June 30 totaling \$4,036 were paid during the lapse period due to several invoices not being received until July, including an invoice for the annual report which was printed in June.

**Prisoner Review Board Vehicle and Equipment Fund - 0366**

Purchase and Operation of Vehicles and Equipment

Expenditures incurred prior to June 30 totaling \$106,302 were paid during the lapse period due to the purchase of several vehicles in late June.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

**FISCAL YEAR 2007**

**General Revenue Fund – 0001**

Contractual Services

Expenditures incurred prior to June 30 totaling \$46,029 were paid during the lapse period due to the Board waiting for a 2% transfer to be completed in order to pay the Department of Central Management Services' Facilities Management payment. Also, the Board held a conference in June and receipt of the contractual expenditures associated with the conference were not received until July and August.

Travel

Expenditures incurred prior to June 30 totaling \$22,358 were paid during the lapse period due to the Board holding a large conference in June and receipt of the travel expenditures associated with the conference were not received until July and August.

Commodities

Expenditures incurred prior to June 30 totaling \$3,268 were paid during the lapse period due to several invoices not being received until July and August.

Printing

Expenditures incurred prior to June 30 totaling \$5,703 were paid during the lapse period due to several invoices not being received until July, including an invoice for the annual report which was printed in June.

Electronic Data Processing

Expenditures incurred prior to June 30 totaling \$5,873 were paid during the lapse period due to the Board not receiving statistical and tabulation service bills until June and July from the Department of Central Management Services. Also, an invoice for the purchase of three scanners was not received until July.

Telecommunications Services

Expenditures incurred prior to June 30 totaling \$3,958 were paid during the lapse period due to the Board not receiving telephone services and equipment rental bills until July and August from the Department of Central Management Services.

**Prisoner Review Board Vehicle and Equipment Fund - 0366**

Purchase and Operation of Vehicles and Equipment

Expenditures incurred prior to June 30 totaling \$31,295 were paid during the lapse period due to the Board receiving State Garage invoices from the Department of Central Management Services at the end of the fiscal year, which were paid in August.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2008

**AGENCY FUNCTIONS**

The Prisoner Review Board was established by Public Act 80-1099, effective February 1, 1978 to replace the abolished Parole and Pardon Board of the Department of Corrections. The Board is an independent agency of the Department of Corrections.

The Board functions as:

- the paroling authority for persons sentenced under the law in effect prior to February 1, 1978;
- the board of review for cases involving the revocation of good conduct credits or a suspension or reduction in the rate of accumulating such credit;
- the board of review and recommendation for the exercise of executive clemency by the Governor;
- the authority for establishing release dates for certain prisoners sentenced under the law in effect prior to February 1, 1978; and
- the authority for setting conditions for parole and mandatory supervised release.

The duties and powers of the Board consist of:

- hearing cases of prisoners who were sentenced prior to February 1, 1978 and who are eligible for parole;
- hearing the conditions of parole and time of discharge from parole, imposes sanctions for violations of parole, and revokes parole for those sentenced under the law in effect prior to February 1, 1978;
- hearing the conditions of mandatory supervised release and the time of discharge from mandatory supervised release for those sentenced under the law in effect after February 1, 1978;
- deciding cases brought by the Department of Corrections against prisoners in the custody of the Department for alleged violation of Department rules with respect to good conduct credits in which the Department seeks to revoke good conduct 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 make confidential recommendations to the Governor;
- complying with the requirements of the Open Parole Hearings Act;
- deciding cases brought by the Department of Corrections against a prisoner in the custody of the Department for court dismissal of a frivolous lawsuit in which the Department seeks to revoke up to 180 days of good conduct credit; and
- deciding whether to grant certificates of relief from disabilities or certificates of good conduct.

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2008

Each of the powers and duties of the Board listed above must be heard by at least one member and through a panel of at least 3 members. Board members travel daily to Illinois Department of Corrections facilities to conduct inmate interviews. The Board regularly interviews all juvenile offenders and those released on parole are assigned conditions of release.

The Board also has extensive responsibilities of victim notification rights under the Rights of Crime Victims and Witnesses Act (Act) (725 ILCS 120/4.5). The Act states that upon written request of any victim, witness or concerned citizen, the Board must inform the victim, witness or concerned citizen of any scheduled release, parole hearing, hearing results, or escape by the offender. Board members also consider information submitted by the victims and their families concerning upcoming parole releases and executive clemency positions of the related incarcerated offenders.

The members of the Prisoner Review Board as of June 30, 2008 were:

Jorge Montes, Chairperson

Members:

Eric Althoff	David Frier
Nancy Bridges-Mickelson	Thomas Johnson
Edward Bowers	Jesse Madison
Salvador Diaz	Milton Maxwell
Robert Dunne	Norman Sula
Craig Findley	Geraldine Tyler

**PLANNING PROGRAM**

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

STATE OF ILLINOIS  
 PRISONER REVIEW BOARD  
**AVERAGE NUMBER OF EMPLOYEES**  
 For the Two Years Ended June 30, 2008

The following table, prepared from Board records, presents the average number of Board employees and the average number of Board members, for the fiscal years ended June 30,

<u>Division</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Clemency	1	1	1
Certificates	1	1	1
Legal and Fiscal	1	1	1
Executive Assistant	1	1	0
Operations	<u>15</u>	<u>15</u>	<u>16</u>
Total average full-time employees	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**ANNUAL COST STATISTICS**  
For the Two Years Ended June 30, 2008  
(Not Examined)

Comparative costs of case reviews are shown below:

	Fiscal Year Ended June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Expenditures from Board Appropriations	\$ 1,592,918	\$ 1,305,633	\$ 1,228,969
Total Case Reviews	50,425	60,060	56,366
Average Cost per Board Appropriations	\$ 31.59	\$ 21.74	\$ 21.80
Average Cost per Board Members ' Salaries	\$ 22.34	\$ 18.53	\$ 19.59
Total Average Cost per Case Review	\$ 53.93	\$ 40.27	\$ 41.39

STATE OF ILLINOIS  
PRISONER REVIEW BOARD  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2008  
(Not Examined)

The case reviews of the Board for the three years ended June 30, 2008 are summarized below:

ADULTS	<u>2008</u>	<u>2007</u>	<u>2006</u>
Parole Reviews	127	165	195
Rehearing/ Reconsideration Request	139	251	0
Release Reviews	25,786	33,160	25,069
Good Conduct Credit Reviews	4,578	5,679	4,921
Parole/Release Revocations	8,609	10,619	14,014
Final Discharges	1,996	704	584
Executive Clemency	641	640	710
Certificates of Relief	76	51	35
Cases Revised/Amended	2,195	2,176	1,864
Cases Continued	1,852	2,448	4,108
Total Adult Consideration	<u>45,999</u>	<u>55,893</u>	<u>51,500</u>
JUVENILES	<u>2008</u>	<u>2007</u>	<u>2006</u>
Release Reviews	51	54	39
Parole Reviews	1,605	1,707	1,862
Discharge Reviews	541	480	506
Revocation Reviews	1,031	821	1,153
Annual Reviews	321	300	293
Good Conduct Credit Reviews	7	17	10
Cases Revised/Amended	356	280	197
Cases Continued	514	508	806
Total Juvenile Review	<u>4,426</u>	<u>4,167</u>	<u>4,866</u>
Total Adults and Juveniles	<u><u>50,425</u></u>	<u><u>60,060</u></u>	<u><u>56,366</u></u>