



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

PRISONER REVIEW BOARD

Compliance Examination
 For the Two Years Ended June 30, 2014

Release Date: January 8, 2015

FINDINGS THIS AUDIT: 4	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	No Repeat Findings			
Category 2:	4	0	4				
Category 3:	0	0	0				
TOTAL	4	0	4				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (14-1) The Prisoner Review Board (Board) did not exercise adequate controls over the recording and reporting of State Property.
- (14-2) The Board had weaknesses in controls over voucher processing.

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

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

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

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

**PRISONER REVIEW BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

EXPENDITURE STATISTICS	2014	2013	2012
Total Expenditures.....	\$ 1,659,728	\$ 1,473,246	\$ 1,553,302
OPERATIONS TOTAL.....	\$ 1,659,728	\$ 1,473,246	\$ 1,553,302
% of Total Expenditures.....	100.0%	100.0%	100.0%
Personal Services.....	998,727	925,905	1,010,964
Other Payroll Costs (FICA, Retirement).....	72,447	68,038	74,846
All Other Operating Expenditures.....	588,554	479,303	467,492
Total Receipts.....	\$ 889	\$ 1,359	\$ 0
Average Number of Employees.....	17	17	18

SELECTED ACTIVITY MEASURES	2014	2013	2012
Cases Reviewed by the Board			
Adult Cases	41,225	41,968	44,548
Juvenile Cases	3,153	3,456	4,163
Total Cases	<u>44,378</u>	<u>45,424</u>	<u>48,711</u>

AGENCY CHAIRPERSON
During Examination Period: Adam Monreal
Currently: Adam Monreal

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

PROPERTY CONTROL WEAKNESS

\$21,872 in items were not included in the Board's equipment records

The Board did not exercise adequate controls over the recording and reporting of State property. Items tested, totaling \$56,591, were not added to or deleted from the Board's property records timely. The property record changes were made between 21 and 1,260 days late. Equipment items purchased, totaling \$21,872, were not included on the Board's C-15 or property control listing.

Board management stated the exceptions noted were due to minimal staff, human error and employee oversight. (Finding 1, pages 8-9).

We recommended the Board strengthen internal controls over equipment to ensure all equipment is accurately recorded in its accounting records and timely added to and deleted from its property records.

Board agrees with auditors

Board management agreed with the recommendation and stated the Board will make every effort to ensure that property and equipment information is properly recorded and maintained.

VOUCHER PROCESSING WEAKNESS

23% of vouchers were approved late

The Board did not exercise adequate controls over voucher processing. Twenty-seven of 116 vouchers tested were approved for payment from 1 to 50 days late. In addition, the supporting invoices for 23 of 116 vouchers tested did not have proper date stamps so auditors could not determine timeliness of approvals. The Board utilized improper dates when calculating interest due under the Prompt Payment Act.

Board management stated the exceptions noted were due to human error and employee oversight. (Finding 2, pages 10-11).

We recommended the Board review and approve all vouchers in a timely manner and ensure invoices are properly date stamped and approved by the Agency head when received. Furthermore, we recommended the Board ensure that all interest is calculated correctly and paid in accordance with the State Prompt Payment Act.

Board agrees with auditors

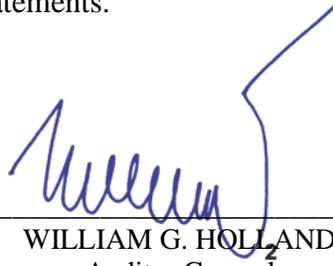
Board management agreed with the recommendation and stated the Board will make every effort to ensure vouchers are approved timely and invoices properly approved and date stamped upon receipt.

OTHER FINDINGS

The remaining findings pertain to untimely submission of travel vouchers and untimely revolving fund payments. We will review the Board's progress toward implementation of our recommendations during our next examination.

AUDITOR'S OPINION

We conducted a compliance examination of the Board as required by the Illinois State Auditing Act. The Board has no funds that require an audit leading to an opinion of financial statements.

A handwritten signature in blue ink, appearing to read 'William G. Holland', is written over a horizontal line. The signature is stylized and cursive.

WILLIAM G. HOLLAND
Auditor General

WGH:skm

AUDITORS ASSIGNED

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