STATE OF ILLINOIS
PRISONER REVIEW BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024

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PRISONER REVIEW BOARD
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BOARD OFFICIALS

Executive Director* (04/16/24 – Present)	Mr. Jim Montgomery
Chief of Staff** (09/16/24 to Present)	Ms. Melissa Brandenburg
Chief of Finance and Administration*** (05/01/26 - Present)	Ms. Elise Lambert
Chief Fiscal Officer (07/16/25 – 04/30/26)	Ms. Elise Lambert
Chief Fiscal Officer (07/01/22 – 07/15/25)	Mr. Jared Brunk
Chief Legal Counsel (07/16/25 - Present)	Ms. Patricia Jjemba
Chief Legal Counsel (02/22/25 – 07/15/25)	Vacant
Chief Legal Counsel (07/01/22 – 02/21/25)	Ms. Kahalah Clay
Chief of Operations (05/01/24 – Present)	Vacant
Chief of Operations (07/01/22 – 04/30/24)	Ms. Tracy Buckley
Chief Administrative Officer (07/01/25 – Present)	Vacant
Chief Administrative Officer (07/01/22 – 06/30/25)	Ms. Nichole Damhoff

*Executive Director was a newly created position on 4/16/24.
**Chief of Staff was a newly created position on 9/16/24.
***Title was changed from Chief Fiscal Officer to Chief of Finance and Administration on 5/1/26.

BOARD OFFICER

Chairperson (03/26/24 – Present)	Vacant
Chairperson (03/17/23 – 03/25/24)	Mr. Donald Sheldon
Chairperson (07/01/22 – 03/16/23)	Ms. Edith Crigler

GOVERNING BOARD MEMBERS

Board Member (07/01/22 – Present)	Mr. Jared Bohland
Board Member (07/01/22 – Present)	Mr. Mathew Coates
Board Member (06/15/26 – Present)	Mr. Michael Burns
Board Member (11/16/25 – 06/14/26)	Vacant
Board Member (07/05/22 – 11/15/25)	Ms. Julie Globokar
Board Member (07/01/22 – 07/04/22)	Vacant

Board Member (03/21/25 – Present)	Vacant
Board Member (05/15/23 – 03/20/25)	Mr. Darryldean Goff
Board Member (07/01/22 – 05/14/23)	Vacant
Board Member (11/01/22 – Present)	Mr. Jeffrey Grubbs
Board Member (07/01/22 – 10/31/22)	Vacant
Board Member (07/01/22 – Present)	Mr. Rodger Heaton
Board Member (06/15/26 – Present)	Ms. Stephanie Love-Patterson
Board Member (03/25/24 – 06/14/26)	Vacant
Board Member (07/01/22 – 03/24/24)	Ms. LeAnn Miller
Board Member (07/01/22 – Present)	Mr. Robin Shoffner
Board Member (07/01/22 – Present)	Ms. Carmen Torrones
Board Member (06/15/26 - Present)	Ms. Connie Briscoe
Board Member (02/01/26 – 06/14/26)	Vacant
Board Member (05/15/23 – 01/31/26)	Ms. Krystal Tison
Board Member (07/01/22 – 05/14/23)	Vacant
Board Member (07/01/22 – Present)	Mr. Kenneth Tupy
Board Member (06/15/26 – Present)	Mr. Emery Lindsay
Board Member (05/01/25 – 06/14/26)	Vacant
Board Member (09/05/23 – 04/30/25)	Mr. William Delgado
Board Member (07/01/22 – 09/04/23)	Vacant
Board Member (01/14/23 – Present)	Vacant
Board Member (07/01/22 – 01/13/23)	Ms. Lisa Daniels
Board Member (03/26/24 – Present)	Vacant
Board Member (07/01/22 – 03/25/24)	Mr. Donald Sheldon

BOARD OFFICE

The Prisoner Review Board’s primary administrative offices are located at:

1001 N Walnut Street
Springfield, IL 62702

STATE OF ILLINOIS
JB PRITZKER, GOVERNOR
PRISONER REVIEW BOARD

MANAGEMENT ASSERTION LETTER

July 14, 2026

Honorable Christopher B. Meister
Auditor General
State of Illinois
400 West Monroe, Suite 306
Springfield, Illinois 62704

Auditor General Meister:

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, 2024. Based on this evaluation, we assert that during the years ended June 30, 2023, and June 30, 2024, 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. Other than what has been previously disclosed and reported in the Schedule of Findings, 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. Other than what has been previously disclosed and reported in the Schedule of Findings, 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

SIGNED ORIGINAL ON FILE

Jim Montgomery, Executive Director

SIGNED ORIGINAL ON FILE

Elise Lambert, Chief of Finance and Administration

SIGNED ORIGINAL ON FILE

Patricia Jjemba, Chief Legal Counsel

STATE OF ILLINOIS
PRISONER REVIEW BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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.*

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

SUMMARY OF FINDINGS

Number of	**Current Report**	**Prior Reports**
Findings	14	14
Repeated Findings	12	10
Prior Recommendations Implemented or Not Repeated	2	7

SCHEDULE OF FINDINGS

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings	
2024-001	11	2022/2014	Voucher Processing Weaknesses	Material Weakness and Material Noncompliance
2024-002	14	2022/2014	Property Control Weaknesses	Material Weakness and Material Noncompliance
2024-003	19	2022/2020	Receipt Processing Internal Controls Not Operating Effectively.	Material Weakness and Material Noncompliance
2024-004	22	2022/2022	Inadequate Controls over Access Rights	Material Weakness and Material Noncompliance

STATE OF ILLINOIS
PRISONER REVIEW BOARD
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SCHEDULE OF FINDINGS (Continued)

Item No.	Page	Last/First Reported	Description	Finding Type
			Current Findings (Continued)	
2024-005	26	2022/2022	Noncompliance with the Unified Code of Corrections	Material Weakness and Material Noncompliance
2024-006	29	2022/2018	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2024-007	34	2022/2018	Noncompliance with the Illinois Crime Reduction Act of 2009	Significant Deficiency and Noncompliance
2024-008	36	2022/2020	Inadequate Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2024-009	39	2022/2016	Operation of State Vehicle Weaknesses	Significant Deficiency and Noncompliance
2024-010	44	New	Inadequate Controls over Travel	Significant Deficiency and Noncompliance
2024-011	49	2022/2020	Inadequate Controls over Board Membership	Significant Deficiency and Noncompliance
2024-012	51	New	Inadequate Controls over Agency Workforce Reports	Significant Deficiency and Noncompliance
2024-013	53	2022/2022	Failure to Develop a Disaster Recovery Plan.	Significant Deficiency and Noncompliance
2024-014	55	2022/2020	Inadequate Controls Over Reporting Requirements	Significant Deficiency and Noncompliance

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SCHEDULE OF FINDINGS (Continued)

Item No.	Page	Last/First Reported	Description	Finding Type
			Prior Findings Not Repeated	
A	57	2022/2020	Failure to Comply with the Identity Protection Act	
B	57	2022/2022	Inadequate Internal Controls over Census Data	

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Amy Jenkins, Department of Corrections' Chief Internal Auditor, on July 6, 2026. The responses to the recommendations were provided by Amy Jenkins, Department of Corrections' Chief Internal Auditor, in a correspondence dated July 14, 2026.

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OFFICE OF THE AUDITOR GENERAL
CHRISTOPHER B. MEISTER

INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Christopher B. Meister
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Prisoner Review Board

Report on State Compliance

We have examined compliance by the State of Illinois, Prisoner Review Board (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, 2024. 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.

E-MAIL ADDRESS: AUDGEN@AUDITOR.ILLINOIS.GOV

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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2024. As described in the accompanying Schedule of Findings as items 2024-001 through 2024-002 and 2024-004 through 2024-005, 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. As described in the accompanying Schedule of Findings as item 2024-003, the Board had not ensured the State revenues and receipts collected by the Board were in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts was fair, accurate, and in accordance with law.

In our opinion, except for the material noncompliance with the specified requirements described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2024, 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 2024-006 through 2024-014.

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.

Report on 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 2024-001 through 2024-005 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 2024-006 through 2024-014 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.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA, CPA, CISA, CIA
Deputy Auditor General

Springfield, Illinois
July 14, 2026

2024-001. **FINDING** (Voucher Processing Weaknesses)

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

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Board to determine whether certain key attributes were properly entered by the Board's staff into the ERP. In order to determine the operating effectiveness of the Board's internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's ERP System based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object(s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

Our testing noted 11 of 140 (8%) attributes were not properly entered into the ERP System. Therefore, the Board's internal controls over voucher processing **were not operating effectively.**

The Statewide Accounting Management System (SAMS) (Procedure 17.20.20) requires the Board to, after receipt of goods or services, verify the goods or services received met the stated specifications and prepare a voucher for submission to the Comptroller's Office to pay the vendor, including providing vendor information, the amount expended, and object(s) of expenditure. Further, the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.30) requires the Board to maintain records which reflect the date goods were received and accepted, the date services were rendered, and the proper bill date. Finally, the Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State's resources.

Due to this condition, we qualified our opinion because we determined 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.

Even given the limitations noted above, we conducted an analysis of the Board's expenditures data for Fiscal Years 2023 and 2024 and noted the following noncompliance:

2024-001. **FINDING** (Voucher Processing Weaknesses) – Continued

- The Board did not timely approve 554 of 963 (58%) vouchers processed during the examination period, totaling $759,601. We noted these vouchers were approved between 31 and 283 days after receipt of a proper bill or other obligating document.

  The Code (74 Ill. Admin. Code 900.70) requires the Board to timely review each vendor's invoice and approve proper bills within 30 days after receipt. The Code (74 Ill. Admin. Code 1000.50) also requires the Board to process payments within 30 days after physical receipt of Internal Service Fund bills.

- For 1 of 35 (3%) vouchers selected for testing, totaling $26,723, we noted that the Board did not pay the invoice amount. The underpayment totaled $6,723.

  The FCIAA (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance expenditures are properly recorded and accounted for to maintain accountability over the State's resources.

Finally, this finding was first noted during the Board's Fiscal Year 2013 – Fiscal Year 2014 State compliance examination, ten years ago. As such, Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

During the previous examination, the Board indicated these issues were due to lack of adequate staffing. During the current examination, the Board indicated these issues were due to employee error. Additionally, the Board indicated the underpayment was due to unfamiliarity with requirements related to contracts versus intergovernmental agreements.

Failure to properly enter the key attributes into the State's ERP when processing a voucher for payment hinders the reliability and usefulness of data extracted from the ERP, which can result in improper interest calculations and expenditures. Further, failure to timely process proper bills and obligations due may result in noncompliance, unnecessary interest charges, and cash flow challenges for payees. Failure to review invoices resulted in the underpayment. (Finding Code No. 2024-001, 2022-002, 2020-002, 2018-003, 2016-002, 2014-002)

2024-001. **FINDING** (Voucher Processing Weaknesses) – Continued

RECOMMENDATION

We recommend the Board strengthen its controls to ensure attributes are entered correctly into the ERP System. We recommend the Board approve proper bills and obligations due within 30 days of receipt. Additionally, we recommend the Board ensure that proper amounts are paid.

BOARD RESPONSE

The Board accepts the recommendation. The Board will work to strengthen its controls to ensure attributes are entered correctly into the ERP system, approve proper bills and obligations within thirty days of receipt, and ensure proper amounts are paid.

2024-002. **FINDING** (Property Control Weaknesses)

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

Property Records

During testing, we noted the following:

- The Board's Fiscal Year 2022 Inventory Certification contained four items, totaling $2,559, that were listed as discrepancies, but were still included on the Board's property listing submitted with the Fiscal Year 2023 Inventory Certification. In addition, the status of the items was not marked as missing or "M" on the property listings submitted with the Inventory Certifications. Further, the items were also recorded on the Board's property listings as of June 30, 2023, and June 30, 2024. As a result, the Board's property records were overstated by $2,559.

  The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) requires the Board to update its property records within 90 days of acquisition, change, or deletion of equipment items. The Code (44 Ill. Admin. Code 5010.460(f)) requires the Board, when completing its annual physical inventory, to complete and sign the "Certification of Inventory" and "Discrepancy Report" and forward the completed certificate, with a complete inventory listing, to the Department of Central Management Services (DCMS).

  The Fiscal Control and Internal Auditing Act (FCIAA) (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 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.

- The Fiscal Year 2022 and Fiscal Year 2023 property listings submitted to DCMS included one item, totaling $3,388, without an inventory tag number.

  The Code (44 Ill. Admin. Code 5010.460(d)) requires all inventory checks to include 100% of all State equipment subject to being reported to DCMS as required by Section 5010.220(a). Both the location code and the identification number of each item of equipment must be verified.

2024-002. **FINDING** (Property Control Weaknesses) – Continued

Equipment Additions and Deletions Testing

During testing, we noted the following:

- Seven of 60 (12%) equipment deletions tested, totaling $104,023, were vehicles that were sent to surplus, but were not removed from the Board's property listing within 30 days of the disposal dates. The equipment items were removed from the Board's property listing between 640 and 1,357 days late.

  The Code (44 Ill. Admin. Code 5010.320) requires the Board to post vehicle additions, changes, and deletions to the property system within 30 days after the physical transactions.

- Eight of 60 (13%) deletions tested, totaling $28,893, were not removed from the Board's property listing within 90 days of deletion. The equipment items were removed from the Board's property listing between 248 and 1,090 days late.

- One of 3 (33%) additions tested, totaling $3,388, was recorded 394 days after the 90-day requirement.

  The Code (44 III. Admin. Code 5010.400) requires the Board to update its property records within 90 days of acquisition, change, or deletion of equipment items.

Forwards Testing

During testing, we noted the following:

- Two of 18 (11%) items selected for testing, totaling $16,257, listed on the Board's property listing could not be located at the time of testing.

  The State Property Control Act (30 ILCS 605/4) requires the Board to be accountable for the supervision, control, and inventory of all property under its jurisdiction.

- Four of 18 (22%) items selected for testing, totaling $1,331, were listed on the Board's property listing despite being transferred to surplus prior to the beginning of the examination period.

2024-002. **FINDING** (Property Control Weaknesses) – Continued

The Code (44 Ill. Admin. Code 5010.400) requires the Board to adjust its property records within 90 days after acquisition, change, or deletion of equipment items.

- Seven of 18 (39%) items selected for testing, totaling $2,034, were identified as high-theft items in the Board's property listing, but were not included in the Fiscal Year 2022 or Fiscal Year 2023 Inventory Certifications submitted by the Board to DCMS.

  The Code (44 Ill. Admin. Code 5010.460(c)) requires the Board to provide DCMS, on an annual basis, a listing of all equipment items with a value greater than the nominal value, and equipment that is subject to theft with a value less than the nominal value.

- Six of 18 (33%) items selected for testing, totaling $71,029, did not have locations listed on the Board's property listing.

  The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Board to maintain supporting detailed records of assets, including the location of the equipment.

- Three of 18 (17%) items selected for testing, totaling $20,507, were found in a different location than indicated on the Board's property listing.

  SAMS (Procedure 29.10.10) requires the Board to maintain supporting detailed records of assets, including the location of the equipment. In addition, the Code (44 Ill. Admin. Code 5010.400) requires the Board to adjust its property records within 90 days after acquisition, change, or deletion of equipment items. Further, the Code (44 Ill. Admin. Code 5010.320) requires the Board to adjust vehicle additions, changes and deletions to the property system within 30 days after physical transactions.

- Three of 18 (17%) items selected for testing, totaling $49,492, were tagged as the property of other State agencies. During a tour of the office, we noted an additional five items that were tagged as the property of other State agencies. The items were transferred to the Board from other State agencies, but the inventory tags were not updated to reflect ownership by the Board.

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

2024-002. **FINDING** (Property Control Weaknesses) – Continued

Backwards Testing

During testing, we noted the following:

- Five of 18 (28%) items selected for testing, totaling $4,460, were not found at the location indicated on the Board's property listing.

- One of 18 (6%) items selected for testing, totaling $5,695, did not have a location listed on the Board's property listing.

  SAMS (Procedure 29.10.10) requires the Board to maintain detailed property records, including the location of each equipment item. In addition, the Code (44 Ill. Admin. Code 5010.400) requires the Board to adjust its property records within 90 days of acquisition, change, or deletion of equipment items.

- One of 18 (6%) items selected for testing, totaling $157, was considered high theft, but was not included in the Fiscal Year 2022 and Fiscal Year 2023 Annual Certifications of Inventory sent to DCMS.

  Effective January 23, 2023, the 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 $2,500 or more and equipment subject to theft with an acquisition value of less than $2,500 to DCMS.

  The Illinois Department of Corrections Administrative Directive (A.D.) (02.70.105) states that sequentially numbered tags shall be used for property valued at over $500 and for high theft items valued at between $100 and $500, except for radios, weapons, land, and buildings. A.D. 02.70.105 includes printers as high theft items. The Board utilizes A.D. 02.70.105 as its high theft policy.

The FCIAA (30 ILCS 10/3001) requires the Board 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 to maintain accountability over the State's resources.

Finally, this finding was first noted during the Board's Fiscal Year 2013 – Fiscal Year 2014 State compliance examination, ten years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

2024-002. **FINDING** (Property Control Weaknesses) – Continued

During the previous examination, Board management indicated that the issues noted were caused by short staffing and competing priorities. During the current examination, Board management indicated that the issues noted above were caused by management error, short staffing, competing priorities, and moving offices.

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. 2024-002, 2022-001, 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 complete a full inventory to identify and correct any discrepancies.

BOARD RESPONSE

The Board accepts the recommendation. During the period covered by this audit, the Board moved from one office location to another. The Board has been and will continue to take action to strengthen its internal controls over recording and reporting its State property and required transactions.

2024-003. **FINDING** (Receipt Processing Internal Controls Not Operating Effectively)

The Prisoner Review Board's (Board) internal controls over its receipt processing function were not operating effectively during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our receipt testing at the Board to determine whether certain key attributes were properly entered by the Board's staff into the ERP System. In order to determine the operating effectiveness of the Board's internal controls related to receipt processing, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State's ERP System based on supporting documentation. The attributes tested during receipts testing were (1) amount, (2) fund being deposited into, (3) date of receipt, (4) date deposited, and (5) SAMS Source Code. The attributes tested during refund receipts testing were (1) amount, (2) date of receipt, (3) date deposited, and (4) offset against the correct appropriation code.

Our testing of receipts noted 4 of 10 (40%) attributes were not properly entered into the ERP System.

In addition, our testing of refund receipts noted 3 of 8 (38%) attributes were not properly entered into the ERP System.

Therefore, the Board's internal controls over receipt processing **were not operating effectively.**

The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Board to maintain a detailed record of all moneys received, which is to include date of receipt, the payor, purpose and amount, and the date and manner of disbursement. Additionally, the Statewide Accounting Management System (SAMS) Manual (Procedure 25.10.10) requires the Board to segregate the moneys into funds and document the source of the moneys. Further, 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 revenues, expenditures, and transfers of assets, resources, or funds applicable to the 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.

Due to this condition, we qualified our opinion because we determined 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.

2024-003. **FINDING** (Receipt Processing Internal Controls Not Operating Effectively) – Continued

Even given the limitations noted above, we conducted an analysis of the Board's receipts data for Fiscal Years 2023 and 2024 to determine compliance with the Act. We noted the following noncompliance:

- For 2 of 2 (100%) receipts tested, totaling $1,438, and 2 of 2 (100%) refund receipts tested, totaling $2,194, the Board failed to document the date when receipts were received at the Board's office, which are then forwarded to the Public Safety Shared Services Center for processing and deposit. As such, we were unable to determine when the checks were received by the Board or if the checks were timely deposited.

  The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) requires the Board to keep in proper books a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, the purpose and amount, and the date and manner of disbursement.

  The State Records Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

  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 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 previous examination, Board management indicated issues were caused by competing priorities and lack of resources. During the current examination, Board management indicated the issues noted were due to employee error and lack of training on the proper way to enter refund receipts into the ERP system.

Finally, this finding was first noted during the Board's Fiscal Year 2019 – Fiscal Year 2020 State compliance examination, four years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

2024-003. **FINDING** (Receipt Processing Internal Controls Not Operating Effectively) – Continued

Failure to properly enter the key attributes into the State's ERP when processing a receipt hinders the reliability and usefulness of data extracted from the ERP, which can result in improper recording of revenues and accounts receivable. Failure to timely deposit receipts delays the recognition of available cash within the State Treasury, could delay the payment of State obligations, and is noncompliance with the Act. Failure to establish and maintain internal controls over receipts, including the retention of supporting documentation, increases the risk of revenue loss, theft, or other irregularities that would otherwise not be found within the normal course of operations. (Finding Code No. 2024-003, 2022-013, 2020-013)

RECOMMENDATION

We recommend the Board properly enter key attributes into the State's ERP. Additionally, we recommend the Board timely deposit receipts and maintain adequate supporting documentation.

BOARD RESPONSE

The Board accepts the recommendation. The Board will strive to properly enter key attributes into the State's ERP and deposit receipts timely with adequate supporting documentation. The Board has and will continue to expand its fiscal department to achieve these recommendations.

2024-004. **FINDING** (Inadequate Controls over Access Rights)

The Prisoner Review Board (Board) did not maintain adequate controls over review and termination of access to its applications and data.

During our testing, we noted the following:

- The Board did not establish policies regarding access provisioning during the examination period.

- The Board did not perform and document review of access rights for the following:
  - Enterprise Resource Planning System (ERP);
  - Central Time and Attendance System (CTAS);
  - Central Payroll System (CPS);
  - Enterprise Timekeeping System (eTime);
  - Legislative Tracking System;
  - Document storage software;
  - Indeterminate and Victims II;
  - Executive Clemency;
  - LEADS;
  - Offender360/Youth360; and
  - Active Directory accounts.

  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), Access Controls section, requires entities to develop access provisioning policies and procedures and establish controls, including conducting periodic reviews of users' access rights, to ensure authorized users only have needed access.

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

- The Board was unable to provide documentation demonstrating that the Board's user listings for the Offender 360/Youth 360 system, Document storage software, Executive Clemency system, and Indeterminate and Victims II systems were complete and accurate. The Board provided user listings in July and August of 2025 that were not generated from the systems; therefore, we could not determine the completeness and

2024-004. **FINDING** (Inadequate Controls over Access Rights) – Continued

accuracy of the listings. In December of 2025, the Board provided user listings generated by the systems with active users as of that date. However, these listings could not be reconciled to the original listings provided and we could not determine a complete and accurate population of active users during the examination period (7/1/2022 – 6/30/2024). Due to these conditions, 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 § 205.36) to test the user listings.

The FCIAA (30 ILCS 10/3001) requires the Board 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 to maintain accountability over the State's resources.

- The Board did not terminate the access rights of one individual to the ERP system timely.

- The Board did not terminate the access rights for one separated employee to the Legislative Tracking System.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the NIST, Access Controls section, requires entities to timely grant individuals' access to the applications, and to terminate access upon separation.

The FCIAA (30 ILCS 10/3001) requires the Board 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 to maintain accountability over the State's resources.

- The Board did not provide adequate documentation to support access for four users of the CPS application. Therefore, we were unable to determine if the users' access was appropriate.

- The Board did not provide adequate documentation to support access for one user of the CTAS application. Therefore, we could not determine if the user's access was appropriate.

2024-004. **FINDING** (Inadequate Controls over Access Rights) – Continued

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the NIST, Access Control section, requires entities to employ the principle of least privilege, allowing only authorized access for users (or processes acting on behalf of users) that are necessary to accomplish assigned organizational tasks.

The FCIAA (30 ILCS 10/3001) requires the Board 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 to maintain accountability over the State's resources.

During the previous examination, Board management indicated lack of resources to work with the Department of Innovation and Technology and the Department of Corrections resulted in these exceptions. During the current examination, Board management indicated the issues noted were the result of management and employee error, competing priorities, and a lack of resources.

Inadequate internal controls over access to the Board's applications and data could lead to unauthorized access and unauthorized use of its applications and related data. (Finding Code No. 2024-004, 2022-005)

RECOMMENDATION

We recommend the Board work with the Department of Innovation and Technology and the Department of Corrections to ensure individuals with access to their applications and data are appropriate. Specifically, the Board should:

- Obtain and review application security reports.
- Ensure access rights are disabled upon an individual's separation from the Board or upon determination access is no longer required.
- Periodically review access to their applications.

2024-004. **FINDING** (Inadequate Controls over Access Rights) – Continued

BOARD RESPONSE

The Board accepts the recommendation. The Board will work with the Department of Innovation and Technology and the Department of Corrections to audit user access to applications and data. The Board will review user access to each application and data sets to ensure that only appropriate access is granted, ensure the access to the Board's applications is appropriate for the employee's role and that access is revoked timely for terminated employees.

2024-005. **FINDING** (Noncompliance with the Unified Code of Corrections)

The Prisoner Review Board (Board) failed to comply with the provisions of the Unified Code of Corrections (Code) (730 ILCS 5/3-3).

During our testing of hearings conducted for compassionate release, we noted the following:

- The Board conducted 9 of 50 (18%) medical release hearings selected for testing between 2 and 60 days past the allowed 90-day period beginning at the receipt of the initial application.

- The Board was unable to provide support for 2 of 50 (4%) initial medical release applications selected for testing. As a result, we were unable to determine whether the Board conducted a hearing and rendered a decision regarding the petitioner's request for compassionate release in a timely manner.

  The Code (730 ILCS 5/3-3-14(h)) requires the Board, within 90 days of the receipt of the initial application, to conduct a hearing if a hearing is requested and render a decision granting or denying the petitioner's request for release.

  The State Records Act (Act) (5 ILCS 160/8) requires the Board to maintain 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 persons directly affected by the Board's activities.

During our testing of annual reports on information about the Medical Release Program covering the preceding year published to the Board's website, we noted the following:

- The Board did not publish to its website one of two (50%) annual reports. Specifically, the Calendar Year 2023 report (due in Fiscal Year 2024) was not released or published on the Board's website.

- The Board did not timely publish to its website one of two (50%) annual reports. Specifically, the Calendar Year 2022 report (due in Fiscal Year 2023) was published on February 6, 2024, 221 days past the fiscal year end of June 30, 2023, and 402 days past the calendar year end of December 31, 2022.

  The Code (730 ILCS 5/3-3-14(k)) requires the Board to release a report annually published on its website that reports information about the Medical Release Program.

2024-005. **FINDING** (Noncompliance with the Unified Code of Corrections) – Continued

The Fiscal Control and Internal Auditing Act (FCIAA) (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 Board's Calendar Year 2022 annual report, the Board failed to report the following information:
    - A basic description of the underlying medical condition that led to the application for medical release applications received by the Board, and
    - A basic description of the underlying medical condition that led to the application for those approved for medical release.

  The Code (730 ILCS 5/3-3-14(k)(1)(vi)) requires the annual report to include a basic description of the underlying medical condition that led to the application for medical release applications received by the Board in the preceding year. Additionally, the Code (730 ILCS 5/3-3-14(k)(4)(iii)) requires the inclusion of a basic description of the underlying medical condition that led to the application for peoples approved for medical release.

During our testing of written requests of the State's Attorney's office for hearings of protests to parole and written notices to the State's Attorney's office of parole interviews, we noted the following:

- The Board was unable to provide a population of written requests to the State's Attorney's office for hearings of protests to parole. As a result, we were unable to perform tests over the Board's compliance with the applicable section of the Code (730 ILCS 5/3-3-4(e)).

  Due to these conditions, we were unable to conclude 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).

  The Code (730 ILCS 5/3-3-4(e)) states, upon written request of the State's Attorney's office, the Board shall hear protests to parole.

2024-005. **FINDING** (Noncompliance with the Unified Code of Corrections) – Continued

- The Board did not provide reasonable written notice to the State's Attorney's office 30 or more days prior to the parole interview for 2 of 15 (13%) persons eligible for parole tested. Written notice was provided 17 and 22 days before the interview date.

  The Code (730 ILCS 5/3-3-4(e)) states the prosecuting State's Attorney's office shall receive from the Board reasonable written notice not less than 30 days prior to the parole interview.

During the previous examination, Board management indicated the issues noted were due to lack of resources and an older version of the application form was being utilized which did not include the required information to comply with the mandate. During the current examination, Board management indicated the issues were due to management error, employee error, and inadequate controls over documentation.

Failure to conduct hearings within the required time frame and maintain supporting documentation for compassionate releases represents noncompliance with the requirements of the Code and may result in the validity of the decisions made to be questioned by the public. Failure to post or timely post annual reports with information regarding the Medical Release Program and failure to timely notify the State's Attorney's office of parole interviews represents noncompliance with the Code. Failure to maintain sufficient population records hinders the auditors' ability to verify compliance with the Code. (Finding Code No. 2024-005, 2022-007)

RECOMMENDATION

We recommend the Board hold medical release hearings timely and maintain adequate supporting documentation and provide resources necessary to comply with the State mandate. Additionally, we recommend the Board publish reports with all needed information on its website required by this State mandate. Finally, we recommend the Board maintain adequate supporting documentation of written requests of the State's Attorney's office for hearings of protests to parole and provide reasonable written notice to the State's Attorney's office not less than 30 days prior to parole interviews.

BOARD RESPONSE

The Board accepts the recommendation. The Board is currently conducting a statute and mandate review of all relevant rules and laws governing the Board's work.

2024-006. **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:

Attendance Records and Approval of Overtime

- For 43 of 78 (55%) weekly timesheets submitted by 6 of 8 (75%) employees tested, the timesheets were submitted between 1 and 45 days after the next work day following the end of the week.

  The Board's Employee Handbook (Section 7.4) requires employees to submit their weekly time reports to their supervisors in a timely manner.

  The Fiscal Control and Internal Auditing Act (FCIAA) (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.

- For 4 of 78 (5%) weekly timesheets submitted by 1 of 8 (13%) employees tested, the timesheets did not contain submission dates. As such, we were unable to determine whether the timesheets were submitted timely.

- For 1 of 8 (13%) employees tested, the Board was unable to provide the weekly timesheets for the month of May 2024. As such, we were unable to perform testing over the timesheet submissions.

  The FCIAA (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.

  The State Records Act (Act) (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

2024-006. **FINDING** (Inadequate Controls over Personal Services) – Continued

- For 1 of 8 (13%) employees tested, we noted that overtime payments were not approved in accordance with the Board's policies. Specifically, we noted the overtime payments were approved between 1 and 7 days after the time was worked.

  The Board's Employee Handbook (Section 7.5) states that the supervisor is responsible for identifying the need for and approving overtime. Except in emergency situations, overtime must be approved in advance. All overtime hours must be recorded in applicable time records.

  The FCIAA (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.

Personnel Files

- For 1 of 8 (13%) employees tested, the *Employment Eligibility Verification Form* (Form I-9) was not retained in the employee's personnel file.

  The Immigration Reform and Control Act of 1986 (8 U.S. Code § 1324a) states a paper (with original handwritten signatures), electronic, original paper scanned into an electronic format, or a combination of paper and electronic, or microfilm or microfiche copy of the original signed version of the Form I-9 must be retained by an employer for three years after the date of hire or one year after the date of the individual's termination of employment, whichever is later.

  The Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

- For 4 of 8 (50%) employees tested, performance evaluations were completed between 5 and 237 days late.

  The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270) requires the Board to prepare performance evaluations not less often than once per calendar year for certified employees, and at least once during a probationary period.

2024-006. **FINDING** (Inadequate Controls over Personal Services) – Continued

In addition, the Board's Employee Handbook (Section 2.4) states for employees serving a six-month probationary period, two performance evaluations shall be completed at the end of the third month of the probationary period, and fifteen days before the conclusion of the probationary period. For employees serving a four-month probationary period, one performance evaluation shall be completed three- and one-half months after the commencement of the probationary period. For non-probationary employees, performance evaluations should be conducted at least once for every twelve-month period for certified employees or as otherwise indicated in the Illinois Personnel Code and Rules or relevant collective bargaining agreement. Each evaluation shall be conducted within four months after the end of the twelve-month period covered by the evaluation.

Recalculations

- For 1 of 8 (13%) employees tested, withholdings were not taken out for deferred compensation even though the employee was enrolled.

  The Code (80 Ill. Admin. Code 2700.312(a)) states the Board shall receive salary deferral elections and revocations from the Recordkeeper and the Department of Central Management Services and then apply them to the first appropriate pay period and ongoing pay periods according to the rules of the State Employees' Deferred Compensation Plan.

  The FCIAA (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. Further, good internal controls should include that the Board ensure those enrolled in deferred compensation are having amounts withheld accordingly.

Payroll Vouchers

- For 1 of 51 (2%) payroll vouchers tested, totaling $15,990, the voucher was signed by an employee on behalf of the Board Chairperson. However, at the time the voucher was signed, the Board Chairperson was a different individual. As such, the voucher was not approved by the proper agency head.

  The Statewide Accounting Management System (SAMS) (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.

2024-006. **FINDING** (Inadequate Controls over Personal Services) – Continued

> The FCIAA (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.

Finally, this finding was first noted in the Board's Fiscal Year 2017 – Fiscal Year 2018 State compliance examination, six years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

During the previous examination, Board management indicated issues noted were due to competing priorities and lack of resources. During the current examination, Board management indicated that the issues noted were due to a combination of short staffing, management error, and employee error.

Failure to establish and maintain adequate controls over employee time worked could lead to errors not being found within the normal course of operations, increases the risk of the Board paying for services not rendered by employees, and represents noncompliance with laws, rules, and regulations. In addition, failure to complete and retain Form I-9s within the required timeframe is a violation of U.S. Citizenship and Immigration Services (USCIS) requirements and could expose the Board to penalties. Further, without timely completion of employee performance evaluations, employee performance cannot be systematically and uniformly used for the development of employees and communication of performance expectations to employees. Performance evaluations serve as a foundation for salary adjustments, promotions, demotions, discharges, layoffs, recalls, and reinstatement decisions. Failure to deduct deferred compensation from an employee's paycheck hinders the ability of the employee to defer and invest part of their gross compensation and represents noncompliance with State laws, rules, and regulations. Finally, failure to maintain controls over the processing of payroll vouchers represents noncompliance with SAMS. (Finding Code No. 2024-006, 2022-010, 2020-010, 2018-004)

RECOMMENDATION

We recommend the Board strengthen controls over submission of employees' timesheets and overtime requests. In addition, we recommend the Board ensure Form I-9s are maintained on file and performance evaluations are completed timely. Additionally, we recommend the Board strengthen its controls over payroll deductions. Finally, we recommend the Board ensure the proper agency head or designee authorizes payroll vouchers.

2024-006. **FINDING** (Inadequate Controls over Personal Services) – Continued

BOARD RESPONSE

The Board accepts the recommendation. The Board will work to strengthen its controls over submission of employees' timesheets and overtime requests. The Board will also ensure Form I-9s are retained on all new employees. The Board will strive to complete employment evaluations timely. The lack of deductions and the signing of the payroll voucher by the wrong agency head were errors that the Board does not believe will be repeated.

2024-007. **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 (Act) (730 ILCS 190/10).

During our testing, we noted the following:

- The Board did not annually submit to the Sentencing Policy Advisory Council a comprehensive report on the success of implementing evidence-based practices for Fiscal Year 2023 or Fiscal Year 2024.

  The Act (730 ILCS 190/10(e)) requires the Board to annually submit to the Sentencing Policy Advisory Council a comprehensive report on the success of implementing evidence-based practices.

- The Board did not release and annually publish reports on its website that report 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.

  The Act (730 ILCS 190/10(f)) requires the Board to release a report annually published on its website that reports information about the usage of electronic monitoring and GPS monitoring as a condition of parole and mandatory supervised release during the prior calendar year.

Finally, this finding was first noted during the Board's Fiscal Year 2017 – Fiscal Year 2018 State compliance examination, six years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

During the previous engagement, Board management indicated the exceptions were due to competing priorities and not having a case management system to compile the data for the required annual reports. During the current engagement, Board management indicated the reports were not submitted or published due to the Board not having a case management system to track the necessary information.

Failure to submit required annual reports on the success of evidence-based practices limits the availability of current performance results to inform policy decisions and demonstrates a lack of accountability. Failure to release annual reports on GPS monitoring represents noncompliance with the Act. (Finding Code No. 2024-007, 2022-006, 2020-006, 2018-006)

2024-007. **FINDING** (Noncompliance with the Illinois Crime Reduction Act of 2009) – Continued

RECOMMENDATION

We recommend 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. We further recommend the Board annually publish on its website information about the usage of electronic monitoring and GPS monitoring as a condition of parole and mandatory supervised release during the prior calendar year.

BOARD RESPONSE

The Board accepts the recommendation. The Board is currently unable to prepare a report and submit to the Sentencing Policy Advisory Council on the success of implementing evidence-based practices on an annual basis because all programming required to be reported is within the Department of Corrections and outside the jurisdiction of the Board. The Board will work with the Legislature on an amendment to remove the Board from this statutory obligation. The Board will work with the Department of Corrections to alleviate current data limitations.

2024-008. **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 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 developed policies and procedures ensuring the proper disposal of confidential, sensitive, and personally identifiable information.
- Had not established controls over its external service providers to ensure they met the Board's security requirements.
- Had not developed policies or procedures on data wiping.

The *Framework for Improving Critical Infrastructure Cybersecurity* and 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) requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives, and constraints in order to ensure the security of their applications, data, and continued business mission. Additionally, the *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by NIST, Systems and Services Acquisition section, requires that providers of external system services comply with organizational security and privacy requirements and employ agency defined controls; define and document organizational oversight and user roles and responsibilities with regard to external system services; and employ agency defined processes, methods, and techniques to monitor control compliance by external service providers on an ongoing basis.

2024-008. **FINDING** (Inadequate Cybersecurity Programs and Practices) – Continued

Additionally, we noted the Board recorded a lost data storage device on its Fiscal Year 2022 and Fiscal Year 2023 Inventory Certifications; however, the Board was unable to provide any information as to the use of the device, what data was stored on the device, whether encryption was deployed and in use on the device at the time it was lost, and whether any personal information was stored on the item and if so, whether the notification requirements of the Personal Information Protection Act (815 ILCS 530) were followed.

The State Property Control Act (30 ILCS 605/4) requires the Board to be accountable for the supervision, control, and inventory of all items under its control.

The Board has the responsibility to ensure confidential information is protected from disclosure and provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

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

Finally, this finding was first noted during the Board's Fiscal Year 2019 – Fiscal Year 2020 State compliance examination, four years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

During the previous examination, Board management indicated lack of resources to work with the Department of Innovation and Technology resulted in the exceptions noted. During the current examination, Board management indicated issues noted were due to management error, a lack of staff with the required expertise, and the inability to locate information on the missing item.

The lack of adequate cybersecurity programs and practices could result in unidentified risks 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. 2024-008, 2022-003, 2020-016)

2024-008. **FINDING** (Inadequate Cybersecurity Programs and Practices) – Continued

RECOMMENDATION

We recommend the Board implement internal controls related to its cybersecurity programs and practices. Specifically, we recommend the Board:

- Develop a formal, comprehensive, adequate, and communicated security program (policies, procedures, and processes);
- Develop policies and procedures to ensure the proper disposal of confidential, sensitive, and personally identifiable information;
- Establish controls over its external service providers to ensure they meet the Board's security requirements;
- Develop policies and procedures on data wiping; and
- Strengthen its controls over data storage devices.

BOARD RESPONSE

The Board accepts the recommendation. 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.

2024-009. **FINDING** (Operation of State Vehicles Weaknesses)

The Prisoner Review Board (Board) did not maintain adequate controls over the administration of its State vehicles.

Vehicle Maintenance Testing

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

- Six of 6 (100%) vehicles tested did not have routine oil changes performed within the mileage or time intervals required by the Department of Central Management Services (DCMS). The oil changes were performed between 139 and 6,654 miles beyond the allowed interval.

- One of 6 (17%) vehicles tested did not have a tire rotation performed within the mileage or frequency intervals required by DCMS. The tire rotation was performed 7,158 miles beyond the allowed interval.

- Three of six (50%) vehicles tested did not receive an annual inspection as required by DCMS during Fiscal Year 2024. Additionally, one of those three vehicles (33%) did not receive an annual inspection as required by DCMS during Fiscal Year 2023.

  The DCMS' *Vehicle Usage Program* 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; requires tire rotations to be performed on all passenger vehicles at every other oil change, or at least annually; and requires State vehicles receive an annual inspection by a DCMS garage or an authorized vendor.

- Two of 6 (33%) vehicles tested had beginning odometer readings that were inaccurate when compared to maintenance records. The readings were inaccurate by 140 and 299 miles.

  The State Records Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities. Further, the State Records Act (5 ILCS 160/9) requires the Board to establish and maintain an active, continuing program for the economical and efficient management of the records of the Board. The program shall provide for effective controls over the creation, maintenance, and use of records in the conduct of current business.

2024-009. **FINDING** (Operation of State Vehicles Weaknesses) – Continued

The Fiscal Control and Internal Auditing Act (FCIAA) (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.

Vehicle Policies and Records

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

- The Board did not submit an updated version of its Vehicle Use Policy to DCMS for posting on the DCMS website. The Board's current Vehicle Use Policy is from its employee handbook dated July 2022, and the Board's Vehicle Use Policy on the DCMS website is dated September 2014. Additionally, both of these vehicle use policies were missing required information. The Board's current Vehicle Use Policy did not contain procedures regarding daily vehicle use logs and mileage recording, and the Board's Vehicle Use Policy as submitted to DCMS did not contain requirements for emergency use of take-home vehicles and restrictions on the use of take-home vehicles solely for commuting.

  The State Vehicle Use Act (Act) (30 ILCS 617/10(b)) requires the Board to draft a vehicle use policy and submit it to the Division of Vehicles within DCMS to be made publicly available on the DCMS website. The Act further requires the vehicle use policy to include a policy concerning take-home vehicles, including requirements for emergency use of take-home vehicles and restrictions on the use of take-home vehicles solely for commuting, and procedures regarding daily vehicle use logs and mileage recording.

  The State Records Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

- The Board was unable to locate 12 of 18 (67%) certifications of license and liability that were required to be submitted during the examination period. As such, we were unable to determine whether the certifications were completed or submitted timely.

2024-009. **FINDING** (Operation of State Vehicles Weaknesses) – Continued

The Illinois Vehicle Code (Code) (625 ILCS 5/7-601(c)) requires every Board employee who is assigned a specific vehicle owned or leased by the State on an ongoing basis to provide a certification annually to the director or chief executive officer of the Board. The certification shall affirm that the employee is duly licensed to drive the assigned vehicle and that (i) the employee has liability insurance coverage extending to the employee when the assigned vehicle is used for other than official State business, or (ii) the employee has filed a bond with the Secretary of State as proof of financial responsibility, in an amount equal to, or in excess of the requirements stated within Section 7-601 of the Code. The certification shall be provided during the period July 1 through July 31 of each calendar year, or within 30 days of any new assignment of a vehicle on an ongoing basis, whichever is later.

The State Records Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

- The Board could not provide one of one (100%) Motorist's Report of Illinois Motor Vehicle Accident Report (Form SR-1) that was completed during the examination period. As such, we were unable to verify whether the form was signed and dated.

The FCIAA (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.

The State Records Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

2024-009. **FINDING** (Operation of State Vehicles Weaknesses) – Continued

Annual Certifications

During testing of annual certifications, we noted the following:

- The Board failed to submit 2 of 2 (100%) Individually Assigned Vehicle (IAV) reports to DCMS during the examination period. The Fiscal Year 2023 IAV report was submitted to DCMS on February 5, 2025, which was 586 days after the end of Fiscal Year 2023. The Fiscal Year 2024 IAV report was submitted to DCMS on February 24, 2025, which was 239 days after the end of Fiscal Year 2024.

  The Illinois Administrative Code (44 Ill. Admin. Code 5040.340) requires the Board to report to DCMS annually and when changes occur, including the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, employee's headquarters and residence, and any additional information requested by DCMS.

Finally, this finding was first noted during the Board's Fiscal Year 2015 – Fiscal Year 2016 State compliance examination, eight years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy this condition.

During the previous examination, Board management indicated issues were caused by a lack of adequate staffing. During the current examination, Board management indicated the issues noted above were due to employee and Board member error, short staffing, competing priorities, and employee turnover.

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. Failure to maintain an updated vehicle use policy and include the proper information represents noncompliance with the State Vehicle Use Act. In addition, failure to maintain certifications of license and liability from the vehicle operator represents noncompliance with the Illinois Vehicle Code. Failure to timely submit Form SR-1s exposes the driver and the Board to the risk of forfeiture of coverage under the State's auto liability plan. Failure to timely submit vehicle assignments to DCMS represents noncompliance with the Illinois Administrative Code. (Finding Code No. 2024-009, 2022-009, 2020-009, 2018-005, 2016-005)

2024-009. **FINDING** (Operation of State Vehicles Weaknesses) – Continued

RECOMMENDATION

We recommend the Board implement controls to provide assurance:

- vehicles receive required maintenance in a timely manner;
- maintenance records are complete and accurate;
- vehicle mileage records are carefully reviewed for errors and discrepancies;
- updated vehicle usage policies are submitted;
- certification of license is maintained;
- Motorist's Report of Illinois Vehicle Accident reports are properly completed; and
- Individually Assigned Vehicle reports are timely submitted to DCMS.

BOARD RESPONSE

The Board accepts the recommendation. The Board will strive to complete the required maintenance, vehicle accident reports, and individually assigned vehicle reports within the required timeframes and submit them timely to the appropriate authority.

2024-010. **FINDING** (Inadequate Controls over Travel)

The Prisoner Review Board (Board) did not maintain adequate controls over travel.

Travel Vouchers

During testing of 60 travel expenditures, we noted the following:

- Eight (13%) travel vouchers tested, totaling $13,559, were not date stamped when received by the Board. As a result, we were unable to determine if the vouchers were timely submitted or if interest was due on the invoices and properly paid.

  The Illinois Administrative Code (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.

  The State Prompt Payment Act (30 ILCS 540/3-2(1.05)) states any bill approved for payment must be paid 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 0.033% per day outstanding is applied, until the final payment is made.

  The Fiscal Control and Internal Auditing Act (FCIAA) (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 expenditures 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.

- Sixteen (27%) travel vouchers tested, totaling $4,405, were submitted by the employees between 8 and 168 days late.

  Internal Revenue Service (IRS) Publication 463 states employees should adequately account for their expenses within 60 days after the expenses were paid or incurred.

- One (2%) travel voucher tested, totaling $15,501, included $225 reimbursement for valet parking, resulting in an overpayment of $135.

  Travel Update 15-04 states employees subject to the jurisdiction of the Governor's Travel Control Board traveling to the City of Chicago on State business may spend up to $30 per day on valet parking within the City of Chicago

2024-010. **FINDING** (Inadequate Controls over Travel) – Continued

- For one (2%) travel voucher tested, totaling $93, per diem reimbursements were not calculated correctly, resulting in underpayment of $91 to the traveler.

  During the examination period, the Code (80 Ill. Admin. Code 3000.500) stated per diem shall be based on the quarter system for computing the allowance for days or fractions thereof. The traveler was allowed one fourth of the allowance for each period of 6 hours or fraction thereof. Effective March 7, 2025, the Code states the per diem allowances shall be in accordance with the rates promulgated pursuant to 5 U.S.C. 5702(a)(1)(A).

- For four (7%) travel vouchers tested, the designated employee headquarters documented on the Travel Headquarters (TA-2) reports did not match the headquarters documented on the travel vouchers.

  The State Finance Act (30 ILCS 105/12-3) requires the Board to file reports of all of 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.

  The FCIAA (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.

- One (2%) travel voucher tested, totaling $233, had hotel reimbursement rates that exceeded the limit set by the Governor's Travel Control Board by $13 per night, in which the Board did not document that at least five hotels were contacted from the Preferred Hotel Listing before the higher rate was paid.

  The Governor's Travel Control Board states that State agencies may process requests for excessive lodging charges without approval from the Governor's Travel Control Board provided the request is in compliance with the travel rules. A request is considered in compliance if: in the City of Chicago and the City of Springfield, a minimum of five (5) preferred hotels were contacted (i.e., hotels appearing in the latest Travel Guide for State Employees or subsequent Travel Updates); in all other areas within the State of Illinois, a minimum of three (3) preferred hotels were contacted; or in all out-of-state locations, a minimum of three (3) properties were contacted.

2024-010. **FINDING** (Inadequate Controls over Travel) – Continued

- For one (2%) travel voucher tested, totaling $294, the Board did not provide a copy of the traveler's driver's license or W-4 forms. As a result, we were unable to verify the authenticity of the traveler's signature on the voucher.

  The Code (80 Ill. Admin. Code 2800.240(f)) states the travel voucher shall be signed by the individual who has incurred the expense.

  The State Records Act (5 ILCS 160/8) requires 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 to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

- For one (2%) travel voucher tested, totaling $217, the times of arrival indicated on the voucher were not reasonable. For two trips on the same route, the travel vouchers indicated the travel time was 8 hours and 9 hours. We determined this route to take approximately 3.25 hours.

  The Code (80 Ill. Admin. Code 2800.240(b)) states, when applicable, the travel voucher shall show, in the space provided, the dates and times of travel, the points of departure and destination, the mode of transportation, the cost of transportation secured, lodging, meals, per diem, and other expenses. Good internal controls require a thorough review of all travel vouchers and comparison to ensure accuracy prior to approving the vouchers for payment.

<u>License and Insurance</u>

During our testing of employees using privately owned vehicles for State business, we noted that for 2 of 6 (33%) travelers tested, the Board was unable to provide evidence that the employees were properly licensed and insured.

The Illinois Vehicle Code (625 ILCS 5/10-101(b)) requires every employee of the State, who operates for purposes of State business a vehicle not owned, leased, or controlled by the State to procure insurance in the limit of the amounts of liability not less than the amounts required in Section 7-203 of the Illinois Vehicle Code.

The State Records Act (5 ILCS 160/8) requires 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

2024-010. **FINDING** (Inadequate Controls over Travel) – Continued

information to protect the legal and financial rights of the State and of persons directly affected by the Board's activities.

Travel Headquarter Reports

During testing of Travel Headquarter (Form TA-2) Reports, we noted the Board failed to timely submit one of four (25%) Form TA-2 Reports during the examination period. Specifically, the TA-2 Report due July 15, 2022, was submitted on July 20, 2022, 5 days late.

The State Finance Act (30 ILCS 105/12-3) requires the Board to file reports for all of 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. The reports are required to be filed with the Legislative Audit Commission no later than each July 15 for the period from January 1 through June 30 of that year and no later than each January 15 for the period from July 1 through December 31 of the preceding year.

Board management indicated the issues were due to lack of adequate supervisory review, employee error, staff turnover, and competing priorities.

Failure to maintain adequate internal controls over travel vouchers increases the likelihood of improper expenditures and represents noncompliance with State laws, rules, and regulations. Failure to ensure employees driving their personal vehicles for State business are properly licensed and insured represents noncompliance with the Illinois Vehicle Code and could expose the State to unnecessary liability. Failure to timely file the Form TA-2 decreases the effectiveness of oversight controls and results in noncompliance with the State Finance Act. (Finding Code No. 2024-010)

RECOMMENDATION

We recommend the Board ensure travel vouchers are stamped with a received date. In addition, we recommend the Board ensure employees submit their travel vouchers within 60 days after the last day of travel. Further, we recommend the Board follow appropriate travel regulations and review travel vouchers for accuracy and to protect against improper reimbursements. Additionally, we recommend the Board maintain documentation that employees are licensed and insured. Finally, we recommend the Board adopt controls to ensure that all TA-2 reports are accurately completed and filed with the LAC in a timely manner.

2024-010. **FINDING** (Inadequate Controls over Travel) – Continued

BOARD RESPONSE

The Board accepts the recommendation. The Board will also follow appropriate travel regulations, review travel vouchers for accuracy and to protect against improper reimbursements, and seek guidance as needed from the Department of Central Management Services Travel Control Board.

2024-011. **FINDING** (Inadequate Controls over Board Membership)

The Prisoner Review Board (Board) was not seated in accordance with and lacked controls over the requirements set forth in the Unified Code of Corrections (Code) (730 ILCS 5/3-3-1(b)).

During testing, we noted the following:

- The Board had 2 vacancies of the required 15 members (13%) as of June 30, 2023. The Board had 4 vacancies of the required 15 members (27%) as of June 30, 2024.

- The Chairman separated from the Board on March 25, 2024. As of June 30, 2024, a Chairman for the Board had not yet been designated as required by the Code.

- The Board lacked controls to determine whether Board members served on a full-time basis.

The Code (730 ILCS 5/3-3-1(b)) requires the Board to be composed of 15 persons appointed by the Governor by and with the advice and consent of the Senate. One member of the Board shall be designated by the Governor to be Chairman and shall serve as Chairman at the pleasure of the Governor. Each member of the Board shall serve on a full-time basis and shall not hold any other salaried public office, whether elective or appointive, nor any other office or position of profit, nor engage in any other business, employment, or vocation.

The Fiscal Control and Internal Auditing Act (FCIAA) (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.

Finally, this finding was first noted during the Board's Fiscal Year 2019 – Fiscal Year 2020 State compliance examination, four years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy this condition.

During the previous engagement, Board management indicated members were not appointed due to a comprehensive vetting process by the Governor's Office to ensure that qualified people are appointed to the Board and due to competing priorities. During the current engagement, Board management indicated the issues noted were due to appointments not being made by the Governor's Office and inadequate controls.

2024-011. **FINDING** (Inadequate Controls over Board Membership) – Continued

Failure of the Board to be composed of a Chairman and all required full-time members is noncompliance with State statute and limits the input into the Board's decisions by all parties intended by statute. (Finding Code No. 2024-011, 2022-008, 2020-008)

RECOMMENDATION

We recommend the Board work with the Governor's Office to fill any vacancies. Additionally, we recommend the Board implement controls to ensure Board members serve on a full-time basis.

BOARD RESPONSE

The Board accepts the recommendation. The Board notes that enabling act was amended by Public Act 104-0011, which made changes to the composition of the Board. The Board will work with the Office of the Governor and Lieutenant Governor to present qualified candidates for their review, consideration, and subsequent appointment.

2024-012. **FINDING** (Inadequate Controls over Agency Workforce Reports)

The Prisoner Review Board (Board) did not maintain adequate controls over its Agency Workforce Reports (Report) filed during the examination period.

During testing, we noted the following:

- The Board did not timely submit its Fiscal Year 2022 and Fiscal Year 2023 Reports to the Office of the Secretary of State and the Office of the Governor. The Fiscal Year 2022 Report was submitted 88 days late to the Office of the Secretary of State and 81 days late to the Office of the Governor. The Fiscal Year 2023 Report was submitted 10 days late to the Office of the Secretary of State and 7 days late to the Office of the Governor.

- During testing of the Board's Reports submitted during the examination period, we noted the reports contained materially inaccurate information. During our recalculation of the Fiscal Year 2022 Report, we noted 31 instances where recalculated amounts did not agree to the amounts on the Board's Report, as well as 29 instances of incorrect percentages reported. During our recalculation of the Fiscal Year 2023 Report, we noted 25 instances where recalculated amounts did not agree to the amounts on the Board's Report, as well as 25 instances of incorrect percentages reported.

The State Employment Records Act (Act) (5 ILCS 410/20) requires the Board to file the Agency Workforce Report on a fiscal year basis by January 1 each year with the Office of the Secretary of State and the Governor. The Act (5 ILCS 410/5) requires the Board to collect, 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, persons who identify as non-binary or gender non-conforming, and persons with physical disabilities employed by State government within the State work force.

Board management indicated the issues noted were due to employee error.

Failure to timely submit Reports and to include complete and accurate information on the Reports could deter efforts by State officials, administrators, and residents to achieve a more diversified State workforce and represents noncompliance with the Act. (Finding Code No. 2024-012)

2024-012. **FINDING** (Inadequate Controls over Agency Workforce Reports) – Continued

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. In addition, we recommend the Board file corrected Reports for Fiscal Year 2022 and Fiscal Year 2023 with the Office of the Secretary of State and the Office of the Governor within 30 days after release of this report.

BOARD RESPONSE

The Board accepts the recommendation. The Board will strive to accurately prepare and timely file the Board's Reports with the Office of the Secretary of State and the Office of the Governor. The Board will also file corrected Reports for Fiscal Year 2022 and Fiscal Year 2023 as requested.

2024-013. **FINDING** (Failure to Develop a Disaster Recovery Plan)

The Prisoner Review Board (Board) had not developed a disaster recovery plan in order to recover its applications and data.

The Board utilizes various applications to meet its mission of ensuring public safety and the successful re-entry of offenders into the community by deciding on discipline, conducting preliminary revocation hearings, setting conditions of parole, and determining if parole conditions are violated for adult and juvenile offenders under the jurisdiction of the Illinois Department of Corrections and the Department of Juvenile Justice; implementing diversion programs for eligible inmates; providing clemency recommendations to the Governor; issuing certificates of disability and good conduct; and notifying victims and their families when an inmate is about to be released from custody.

During our examination, we noted the Board had not developed a disaster recovery plan in order to restore all of its applications and data. In addition, the Board had not conducted disaster recovery testing during the examination period.

The Fiscal Control and Internal Auditing Act (FCIAA) (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 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.

The *Contingency Planning Guide for Federal Information Systems* published by the National Institute of Standards and Technology requires entities to have an updated and regularly tested disaster contingency plan to ensure timely recovery of applications and data.

During the previous examination, Board management indicated lack of resources to work with the Department of Innovation and Technology resulted in this exception. During the current examination, the Board indicated the issues noted were due to management error.

Failure to adequately plan for the recovery of applications and data leaves the Board exposed to the possibility of major disruptions of services. (Finding Code No. 2024-013, 2022-012)

2024-013. **FINDING** (Failure to Develop a Disaster Recovery Plan) – Continued

RECOMMENDATION

We recommend the Board develop a disaster recovery plan in order to recover all of its applications. Additionally, the Board should conduct recovery testing, at least annually, to ensure the recoverability of its applications and data.

BOARD RESPONSE

The Board accepts the recommendation. The Board will work with the Illinois Department of Innovation and Technology to ensure that disaster recovery plans are implemented for all of the Board's applications.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-014. **FINDING** (Inadequate Controls over Reporting Requirements)

The Prisoner Review Board (Board) did not maintain adequate controls over reporting requirements.

During testing of the Board's Annual Reports, we noted the following:

- The Board failed to timely submit its Fiscal Year 2022 report to the Governor's Office. The report was submitted 368 days late. Additionally, the Board failed to complete and submit its Fiscal Year 2023 report to the Governor's Office during the examination period.

  The State Finance Act (30 ILCS 105/3) states the Board shall, no later than January 7 of each year, make and deliver to the Governor an annual report of its acts and doings, respectively, arranged so as to show the acts and doings of each for the fiscal year ending in the calendar year immediately preceding the calendar year in which that regular session of the General Assembly convenes.

- The Board failed to complete and make its annual report for Fiscal Year 2023 available on its internet site for a reasonable period of time. The Board also failed to provide copies of the Fiscal Year 2022 and Fiscal Year 2023 reports to the State Library.

  The General Assembly Organization Act (25 ILCS 5/3.1) states that whenever management is required by law to report to the General Assembly, the reporting entity must make a copy of the report available for a reasonable time on its internet site. Additional copies shall be filed with the State Government Report Distribution Center for the General Assembly as required under paragraph (t) of Section 7 of the State Library Act. 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.

  The Fiscal Control and Internal Auditing Act (FCIAA) (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 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.

Finally, this finding was first noted during the Board's Fiscal Year 2019 – Fiscal Year 2020 State compliance examination, four years ago. Board management has been unsuccessful in implementing a corrective action plan to remedy these deficiencies.

2024-014. **FINDING** (Inadequate Controls over Reporting Requirements) – Continued

During the previous examination, Board management indicated issues noted were due to staff shortage and competing priorities. During the current examination, Board management indicated the issues were due to competing priorities.

Failure to timely and accurately submit required reports inhibits accumulation of meaningful oversight information for the Office of Comptroller, Governor's Office, and General Assembly, as well as the general public and represents noncompliance with State statute. (Finding Code No. 2024-014, 2022-014, 2020-014)

RECOMMENDATION

We recommend the Board ensure annual reports are completed and timely submitted to the Governor's Office and the State Library. We recommend the Board ensure its annual reports are also posted to its internet site for a reasonable period of time.

BOARD RESPONSE

The Board accepts the recommendation. The Board will work to ensure reports are completed as required, submitted to the appropriate authority, and posted to the website.

STATE OF ILLINOIS
PRISONER REVIEW BOARD
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2024

A. **FINDING** (Failure to Comply with the Identity Protection Act)

During the previous examination, the Prisoner Review Board (Board) failed to implement the provisions of the Identity Protection Act (Act). Specifically, the Board had not issued an identity-protection policy.

During the current examination, the Board issued an identity-protection policy which included all required information per the Act. (Finding Code No. 2022-004, 2020-015)

B. **FINDING** (Inadequate Internal Controls over Census Data)

During the previous examination, the Board did not timely complete a census data reconciliation to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans were complete and accurate.

During the current examination, the Board timely completed both the Fiscal Year 2022 and Fiscal Year 2023 census data reconciliations. (Finding Code No. 2022-011)