



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

Frank J. Mautino, Auditor General

## SUMMARY REPORT DIGEST

### **SEX OFFENDER MANAGEMENT BOARD**

State Compliance Examination  
For the Two Years Ended June 30, 2024

Release Date: January 15, 2026

FINDINGS THIS AUDIT: 1			AGING SCHEDULE OF REPEATED FINDINGS				
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2018			24-1
Category 2:	0	0	0				
Category 3:	0	1	1				
<b>TOTAL</b>	<b>0</b>	<b>1</b>	<b>1</b>				
FINDINGS LAST AUDIT: 2							

### **SYNOPSIS**

- (24-01) The Sex Offender Management Board was not seated in accordance with the requirements set forth in the Sex Offender Management Board Act.

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

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

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

## FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

### **BOARD NOT SEATED AS REQUIRED**

The Sex Offender Management Board (Board) was not seated in accordance with the requirements set forth in the Sex Offender Management Board Act (Act).

During testing, we noted the following:

#### **Member position vacant**

- One of the Board's 22 (5%) member positions was vacant during Fiscal Year 2023 and Fiscal Year 2024. As of June 30, 2024, this position had been vacant for 2,007 days.

#### **Expired term for appointee**

- As of June 30, 2024, the term for one of the Board's 22 (5%) appointees had expired. The term for this member expired on June 19, 2019. This position is to be filled with a gubernatorial appointee. (Finding 1, page 8) **This finding has been reported since 2018.**

We recommended the Board continue to communicate information regarding vacancies and expired terms to the parties responsible for making appointments.

#### **Board agreed**

The Board agreed with this recommendation.

## ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants stated the Board complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by the Office of the Auditor General's staff.

**SIGNED ORIGINAL ON FILE**

COURTNEY DZIERWA  
Division Director

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

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

FJM: SDW