



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

SEX OFFENDER MANAGEMENT BOARD

Compliance Examination
 For the Two Years Ended June 30, 2014

Release Date: November 20, 2014

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	No Repeat Findings			
Category 2:	1	0	1				
Category 3:	0	0	0				
TOTAL	1	0	1				
FINDINGS LAST AUDIT: 1							

INTRODUCTION

The Sex Offender Management Board (Board) was established by the Sex Offender Management Board Act (Act) on July 22, 1997 to standardize the evaluation, identification, counseling, and continued monitoring of sex offenders at each stage of the criminal or juvenile justice systems or mental health systems. The Act was revised effective January 1, 2013 and now requires the Board to assist in the education and training of parole and probation officers, law enforcement, treatment providers and others involved in the management of sex offenders.

SYNOPSIS

- (14-1) The Board did not exercise adequate controls over voucher processing.

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

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

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

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

**SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014**

EXPENDITURE STATISTICS	2014	2013	2012
Total Expenditures	\$ -	\$ 3,221	\$ 22,061
OPERATIONS TOTAL.....	\$ -	\$ 3,221	\$ 22,061
% of Total Expenditures.....	N/A	100.0%	100.0%
Average Number of Employees (Not Examined)	0*	0*	0*
* The Board did not have any employees during the examination period. The Board relied upon staff of the Department of Corrections during the examination period to perform all administrative and fiscal functions of the Board.			

BOARD CHAIRPERSON	
During Examination Period:	Alyssa Williams-Schafer
Currently:	Alyssa Williams-Schafer

**FINDINGS, CONCLUSIONS, AND
RECOMMENDATIONS**

VOUCHER PROCESSING WEAKNESS

100% of vouchers were approved late

The Board did not exercise adequate controls over voucher processing. Four of four vouchers tested were approved for payment 172 and 173 days late and one of four vouchers tested accrued a required interest payment of \$40 which was not paid by the Board.

Board management indicated the exceptions noted were due to employee oversight and conflicting priorities. (Finding 1, page 7)

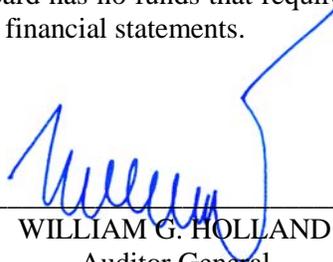
We recommended the Board comply with the Illinois Administrative Code and the State Prompt Payment Act to ensure vouchers are approved within the required time frame and the required interest is paid.

Board agrees with auditors

Board management agreed with the recommendation and stated the Board will make every effort to ensure compliance with voucher processing requirements.

AUDITOR'S OPINION

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



WILLIAM G. HOLLAND
Auditor General

WGH:SKM

AUDITORS ASSIGNED

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