

**SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020**

EXPENDITURE STATISTICS	2020	2019	2018
Total Expenditures	\$ 4,020	\$ 10,001	\$ 4,843
OPERATIONS TOTAL.....	\$ 4,020	\$ 10,001	\$ 4,843
% of Total Expenditures.....	100.0%	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:	Ms. Alyssa Williams-Schafer
Currently:	Ms. Alyssa Williams-Schafer

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

PROCEDURAL DEFICIENCIES

The Sex Offender Management Board (Board) did not comply with certain procedural requirements established by State laws and regulations.

During testing, we noted the following:

Reconciliations not completed

- The Board did not complete reconciliations of the Board's expenditure records to the Office of Comptroller's (Comptroller) *Monthly Appropriations Status* report (SB01) during Fiscal Year 2019 and Fiscal Year 2020. Board expenditures totaled \$10,001 and \$4,020 during Fiscal Year 2019 and Fiscal Year 2020, respectively.

Reconciliation was completed one day late

- The Board did not complete one of nine (11%) reconciliations of the Board's internal records to the Comptroller's *Object Expense/Expenditures by Quarter* Report (SA02) in a timely manner. The reconciliation was completed one day late.

Did not file *Annual Real Property Utilization Reports*

- The Board did not file *Annual Real Property Utilization Reports* with the Department of Central Management Services (DCMS) during Fiscal Year 2019 or Fiscal Year 2020.

Incomplete report

- The Board omitted one training held during the examination period from its Calendar Year 2019 *Annual Report on Training* submitted to the General Assembly.

Reports not made available on website

- The Board did not make two of two (100%) *Annual Reports on Training* available on its website. In addition, the Board failed to file copies of the *Annual Reports on Training* with the State Government Report Distribution Center at the State Library during Fiscal Year 2019 and Fiscal Year 2020.

Failure to inform State Library of responsibility for the distribution of documents

- The Board did not inform the Government Documents Section of the State Library in writing of its person(s) responsible for distribution of documents annually by January 15 in Fiscal Year 2019, and July 15 in Fiscal Year 2020, and within two weeks after any changes to the annual filing. (Finding 1, pages 8-10)

We recommended the Board ensure expenditure reconciliations are performed monthly. In addition, we recommended the Board timely file its *Annual Real Property Utilization Report* and include all trainings held on the *Annual*

Report on Training submitted to the General Assembly and make the *Annual Report on Training* available to Board's website. Lastly, we recommended the Board file copies of its *Annual Report on Training* with the State Library and inform the Government Documents Section of the State Library in writing of its person(s) responsible for distribution of documents annually and within two weeks after any changes to the annual filing.

Board accepted recommendation

Board officials accepted our recommendation.

BOARD NOT STAFFED AS REQUIRED

The 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:

Appointee terms expired

- As of June 30, 2020, the terms for 10 of the Board's 22 (45%) appointees had expired. The terms for these 10 members expired between January 24, 2017, and June 19, 2019. Of these 10 positions, 7 are to be filled with gubernatorial appointees and 3 are to be filled with appointees named by the Attorney General.

Vacant member positions during examination period

- Three of the Board's 22 (14%) member positions became vacant during the examination period and remained vacant as of June 30, 2020. (Finding 2, page 11)

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

Board accepted recommendation

Board officials accepted our recommendation.

ACCOUNTANT'S OPINION

The accountants conducted a compliance examination of the Board for the two years ended June 30, 2020, 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 compliance examination was conducted by the Office of the Auditor General's staff.

SIGNED ORIGINAL ON FILE

JANE CLARK
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:cgc