

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2020

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

TABLE OF CONTENTS

	<u>Schedule</u>	<u>Page</u>
Agency Officials		1
Management Assertion Letter		3
Compliance Report		
Summary		4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes		5
Schedule of Findings		
Current Findings – State Compliance		8
Supplementary Information for State Compliance Purposes		
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures, and Lapsed Balances:		
Fiscal Year 2020	1	12
Fiscal Year 2019	2	13
Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances	3	14
Comparative Schedule of Net Expenditures by Major Activity	4	15
Schedule of Changes in Property	5	16
Analysis of Operations (Not Examined)		
Analysis of Operations (Functions and Planning)		17
Analysis of Significant Variations in Expenditures		18
Analysis of Significant Lapse Period Spending		19

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

BOARD OFFICER

Chair of the Board Ms. Alyssa Williams-Schafer

BOARD MEMBERS

Member	Ms. Najma Adam
Member (01/01/19 – Present)	Vacant
Member (07/01/18 – 12/31/18)	Mr. Shawn Albert
Member	Mr. Michael Anton
Member	Ms. Jaqueline Bullard
Member (01/20/21 – Present)	Vacant
Member (07/01/18 – 01/19/21)	Mr. Jason Chambers
Member (10/12/19 – Present)	Vacant
Member (07/01/18 – 10/11/19)	Ms. Carol Corgan
Member	Mr. Patrick Delfino
Member	Mr. Vernon Foli
Member	Mr. Guy Groot
Member (01/20/21 – Present)	Vacant
Member (07/01/18 – 01/19/21)	Mr. Brendan Kelly
Member	Mr. Simeon Kim
Member	Ms. Margaret Menzenberger
Member	Ms. Marcia Meis
Member	Ms. Annette Milleville
Member	Ms. Tracie Newton
Member	Ms. Jamie Oliphant

Member

Mr. Mickie Owens

Member (06/16/20 – Present)
Member (07/01/18 – 06/15/20)

Vacant
Mr. Gregg Scott

Member (02/27/21 – Present)
Member (07/01/18 – 02/26/21)

Mr. Jonathan Warshawsky
Dr. Jeff Sim

Member

Ms. Elizabeth Tarzia

Member

Mr. Abdi Tinwalla

BOARD OFFICE

The Sex Offender Management Board's primary administrative office is located at:

1301 Concordia Court
Springfield, Illinois 62702



SEX OFFENDER MANAGEMENT BOARD

MANAGEMENT ASSERTION LETTER

6/16/21

Honorable Frank J. Mautino
Auditor General
State of Illinois
740 East Ash Street
Springfield, Illinois 62703-3154

Auditor General Mautino:

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, Sex Offender Management 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, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019, and June 30, 2020, 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. 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.

Yours truly,

State of Illinois, Sex Offender Management Board

SIGNED ORIGINAL ON FILE

Alyssa Williams-Schafer, Chairperson

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2020

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and the Illinois State Auditing Act.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
	<u>Report</u>	<u>Report</u>
Findings	2	1
Repeated Findings	1	0
Prior Recommendations Implemented or Not Repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	8	New	Procedural Deficiencies	Significant Deficiency and Noncompliance
2020-002	11	2018/2018	Board not Staffed as Required	Noncompliance

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Alyssa Williams-Schafer, Chair of the Board, on June 7, 2021. The responses to the recommendations were provided by Alyssa Williams-Schafer, Chair of the Board, in a correspondence dated June 16, 2021.

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OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

**INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Sex Offender Management Board

Compliance

We have examined compliance by the State of Illinois, Sex Offender Management 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, 2020. 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.

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 opinion.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

In our opinion, the Board complied with the specified requirements during the two years ended June 30, 2020, 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 2020-001 and 2020-002.

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.

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.

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 material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2020-001 that we consider to be a significant deficiency.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Board's response to the internal control finding identified in our examination is described in the accompanying Schedule of Findings. The Board's response was not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the response.

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.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on the Board's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 5 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Board management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020, and June 30, 2019, in Schedules 1 through 5. We have not applied procedures to the accompanying supplementary information for the years ended June 30, 2018, in Schedules 3 through 5 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 5 or the Analysis of Operations Section.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
June 16, 2021

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001. **FINDING** (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:

- 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.
- 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.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) requires the Board to reconcile their records to the *Monthly Appropriation Status* report and the *Object Expense/Expenditure by Quarter* report within 60 days of the month end.

- 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.

The State Property Control Act (30 ILCS 605/7.1(b)) requires the submission of an *Annual Real Property Utilization Report*, or annual update of such report, on forms required by the DCMS by July 31 of each year. This includes entities with no real property (designated by the completion of Form B of the DCMS *Annual Real Property Utilization Report* required forms).

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

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Procedural Deficiencies) – Continued

The Sex Offender Management Board Act (Act) (20 ILCS 4026/20) requires the Board to submit an annual report to the General Assembly regarding the training and educational programs developed and presented under the Act. The General Assembly Organization Act (25 ILCS 5/3.1) states whenever any law or resolution requires a report to the General Assembly, the Board is then required to make a copy of the reports available for a reasonable time on its Internet site or on the Internet site of the public entity that hosts the reporting entity's World Wide Web page. The General Assembly Organization Act (25 ILCS 5/3.1) also requires the Board to file a copy with the State Government Report Distribution Center for the General Assembly. The State Library Act (15 ILCS 320/21) requires the Board to deliver a copy of its annual training report to the State Library.

- 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.

The Illinois Administrative Code (Code) (23 Ill. Admin. Code 3020.150) requires the Board, by January 15 of each year, and two weeks after any changes, to inform the Government Documents Section in writing of the person, persons, or positions responsible for distribution of publications of that Board. The requirement was changed to July 15 effective January 7, 2020.

Board officials indicated they did not complete reconciliations timely due to COVID-19 and the transition of accounting systems. In addition, Board officials indicated the *Annual Real Property Utilization Reports* were not submitted due to staff error. Further, Board officials indicated the training was left off of their report to the General Assembly Board due to oversight. Lastly, Board officials indicated they did not post training reports on their website, file such reports with the State Library, or file such reports with the Government Document Section of the State Library due to oversight.

Failure to perform monthly reconciliations between the Board's expenditure records and the Comptroller's records could lead to unidentified errors and could reduce the overall reliability of Statewide financial information. Failure to submit the *Annual Real Property Utilization Report* represents noncompliance with State statute. Failure to submit complete and accurate reports to the General Assembly and State Library and post reports on the Board's Internet site represents noncompliance with the Act. (Finding Code No. 2020-001)

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Procedural Deficiencies) – Continued

RECOMMENDATION

We recommend the Board ensure expenditure reconciliations are performed monthly. In addition, we recommend 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 on the Board’s website. Lastly, we recommend 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 RESPONSE

The Board accepts this finding.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – STATE COMPLIANCE FINDINGS
For the Two Years Ended June 30, 2020

2020-002. **FINDING** (Board not Staffed 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:

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

The Act (20 ILCS 4026/15) requires the Governor and Attorney General to each appoint certain members of the Board for a term of five years.

Board officials indicated, as they did in the prior examination, they do not have authority to reappoint existing members or appoint new members, as the Governor and Attorney General are charged with the duty to make these specific appointments.

Failure to appoint Board members in a timely manner represents noncompliance with the Act and could lead to the Board’s inability to properly conduct its functions as intended by the General Assembly. (Finding Code No. 2020-002, 2018-001)

RECOMMENDATION

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

BOARD RESPONSE

The Board accepts this finding.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2020

For the 15 Months Ended September 30, 2020

Public Act 101-0007 FISCAL YEAR 2020	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 15 Months Ended September 30	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to September 30		
<u>APPROPRIATED FUNDS</u>					
<u>Sex Offender Management Board Fund - 527</u>					
Evaluation, Treatment, and Monitoring Programs and Grants	\$ 100,000	\$ 1,520	\$ 2,500	\$ 4,020	\$ 95,980
Total, Fund 527	<u>\$ 100,000</u>	<u>\$ 1,520</u>	<u>\$ 2,500</u>	<u>\$ 4,020</u>	<u>\$ 95,980</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 100,000</u>	<u>\$ 1,520</u>	<u>\$ 2,500</u>	<u>\$ 4,020</u>	<u>\$ 95,980</u>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Sex Offender Management Board's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Sex Offender Management Board and submitted to the Office of Comptroller for payment to the vendor.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
Appropriations for Fiscal Year 2019

For the 16 Months Ended October 31, 2019

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31	Balances Lapsed
		Expenditures Through June 30	Expenditures July 1 to October 31		
Public Act 100-0586					
FISCAL YEAR 2019					
<u>APPROPRIATED FUNDS</u>					
<u>Sex Offender Management Board Fund - 527</u>					
Evaluation, Treatment, and Monitoring Programs and Grants	\$ 100,000	\$ 8,472	\$ 1,529	\$ 10,001	\$ 89,999
Total, Fund 527	<u>\$ 100,000</u>	<u>\$ 8,472</u>	<u>\$ 1,529</u>	<u>\$ 10,001</u>	<u>\$ 89,999</u>
GRAND TOTAL - ALL FUNDS	<u>\$ 100,000</u>	<u>\$ 8,472</u>	<u>\$ 1,529</u>	<u>\$ 10,001</u>	<u>\$ 89,999</u>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Sex Offender Management Board's records and have been reconciled to the Office of Comptroller's records as of October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Sex Offender Management Board and submitted to the Office of Comptroller for payment to the vendor.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>APPROPRIATED FUNDS</u>			
Sex Offender Management Board Fund - 527			
Appropriations (Net of Transfers)	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Expenditures:			
Evaluation, Treatment, and Monitoring Programs and Grants	<u>\$ 4,020</u>	<u>\$ 10,001</u>	<u>\$ 4,843</u>
Total Expenditures	<u>\$ 4,020</u>	<u>\$ 10,001</u>	<u>\$ 4,843</u>
Balances Lapsed	<u><u>\$ 95,980</u></u>	<u><u>\$ 89,999</u></u>	<u><u>\$ 95,157</u></u>

- Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Sex Offender Management Board's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020, and October 31, 2019.
- Note 2: Expenditure amounts are vouchers approved for payment by the Sex Offender Management Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Sex Offender Management Board received appropriations during Fiscal Year 2020 from Public Act 101-0007. In addition, the Sex Offender Management Board received appropriations during Fiscal Year 2019 from Public Act 100-0586.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPARATIVE SCHEDULE OF NET EXPENDITURES
BY MAJOR ACTIVITY
For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
EXPENDITURE STATISTICS			
All State Treasury Funds			
Total Operations Expenditures:	\$ 4,020	\$ 10,001	\$ 4,843
Percentage of Total Expenditures:	100.0%	100.0%	100.0%
GRAND TOTAL - ALL EXPENDITURES:	<u>\$ 4,020</u>	<u>\$ 10,001</u>	<u>\$ 4,843</u>

Note 1: Expenditures were obtained from the Sex Offender Management Board’s records and have been reconciled to the Office of Comptroller’s records as of September 30, 2020, and October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Sex Offender Management Board and submitted to the Office of Comptroller for payment to the vendor.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF CHANGES IN PROPERTY
For the Two Years Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2020					
Property					
Equipment	\$ 3,522	\$ -	\$ -	\$ -	\$ 3,522
Total	\$ 3,522	\$ -	\$ -	\$ -	\$ 3,522

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
FISCAL YEAR 2019					
Property					
Equipment	\$ 3,522	\$ -	\$ -	\$ -	\$ 3,522
Total	\$ 3,522	\$ -	\$ -	\$ -	\$ 3,522

Note: These balances were obtained from the Board's records and have been reconciled to the Board's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the year ended June 30, 2020 and June 30, 2019, respectively.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Functions

The Sex Offender Management Board (Board) was established by the Sex Offender Management Board Act (Act) (20 ILCS 4026/1 *et seq.*) on July 22, 1997. From the date of creation until December 31, 2012, the Board was required 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 as of January 1, 2013, and now requires the Board to assist in the education and training of parole, probation, law enforcement, treatment providers, and others involved in the management of sex offenders. This program standardizes the evaluation, treatment, and management of sex offenders at each stage of the criminal or juvenile justice systems or mental health systems so those offenders will curtail recidivistic behavior, and the protection of victims and potential victims is enhanced.

The Board's mission is "to provide information and resources necessary for the effective management of juvenile and adult sex offenders in an effort to enhance public safety." The Board established the goals as follows:

- Maintain practice standards for the evaluation and management of sex offenders to be implemented with offenders in the custody of or under the supervision of probation, Department of Corrections, Department of Juvenile Justice, or Department of Human Services.
 - Periodically review and modify, as necessary, the standardized procedures based upon best practices.
- Provide education and training to promote the utilization of best practices for the effective management of sex offenders.
 - Provide a minimum of two trainings annually to parole, probation, law enforcement, victim's advocates, treatment providers, and others involved in the management of sex offenders on best practices for the evaluation, treatment, and supervision of sex offenders.

BOARD

As a result of Public Act 97-1098, effective January 1, 2013, the Board is currently composed of 22 members, 10 appointed by the Governor, six appointed by the Attorney General from various state agencies or law enforcement entities, and the remaining six appointments filled by the Director of the Administrative Office of the Illinois Courts, the Cook County's State's Attorney, the Director of the State's Attorneys Appellate Prosecutor, the Cook County Public Defender, the State Appellate Defender, and the Executive Director of the Illinois Criminal Justice Information Authority.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

Fiscal Year 2020 Compared to Fiscal Year 2019

Sex Offender Management Board Fund - 527

Evaluation, Treatment, and Monitoring Programs and Grants

The decrease in expenditures from Fiscal Year 2019 to Fiscal Year 2020 was due to only two trainings being held in Fiscal Year 2020.

Fiscal Year 2019 Compared to Fiscal Year 2018

Sex Offender Management Board Fund - 527

Evaluation, Treatment, and Monitoring Programs and Grants

The increase in expenditures from Fiscal Year 2018 to Fiscal Year 2019 was due to one additional speaking engagement during Fiscal Year 2019.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

FISCAL YEAR 2020

Sex Offender Management Board Fund - 001

Evaluation, Treatment, and Monitoring Programs and Grants

The Lapse Period spending for Fiscal Year 2020 was due to the timing of when the training occurred and delays associated with vendor certification.

FISCAL YEAR 2019

There was no significant Lapse Period spending during Fiscal Year 2019.