



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, 2022

Release Date: February 2, 2023

FINDINGS THIS AUDIT: 2	AGING SCHEDULE OF REPEATED FINDINGS						
	New	Repeat	Total	Repeated Since	Category 1	Category 2	Category 3
Category 1:	0	0	0	2020		22-01	
Category 2:	0	1	1	2018			22-02
Category 3:	0	1	1				
TOTAL	0	2	2				
FINDINGS LAST AUDIT: 2							

SYNOPSIS

- (22-01) The Sex Offender Management Board (Board) did not comply with certain procedural requirements established by State laws and regulations.
- (22-02) The 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**

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:

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 2021 or Fiscal Year 2022.

Incomplete report

- The Board omitted one training held during the examination period from its Calendar Year 2021 *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 2021 and Fiscal Year 2022.

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

- The Board did not inform the Governments Documents Section of the State Library in writing of its person(s) responsible for distribution of documents annually by July 15 in Fiscal Year 2021 and Fiscal Year 2022, and within two weeks after any changes to the annual filing. (Finding 1, pages 9-10)

We recommended the Board timely file its *Annual Real Property Utilization Report*. In addition, we recommended the Board 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 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 SEATED AS REQUIRED

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

Vacant member position during examination period

Appointee terms expired

Board accepted recommendation

During testing, we noted the following:

- One of the Board’s 22 (5%) member positions was vacant during Fiscal Year 2021 and Fiscal Year 2022. As of June 30, 2022, this position had been vacant for 1,276 days.
- As of June 30, 2022, the terms for three of the Board’s 22 (14%) appointees had expired. The terms for these three members expired between January 8, 2018, and June 19, 2019. These three positions are to be filled with gubernatorial appointees. (Finding 2, page 11) **This finding has been reported since 2018.**

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

Board officials accepted our recommendation.

ACCOUNTANT’S OPINION

The accountants conducted a State compliance examination of the Board for the two years ended June 30, 2022, 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

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

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