

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

TABLE OF CONTENTS

<i>State Compliance Examination Report</i>	<u>Page</u>
Board Officials	1
Management Assertion Letter	3
State Compliance Report	
Summary	4
Independent Accountant’s Report on State Compliance and on Internal Control Over Compliance	6
Schedule of Findings	
Current Findings	9

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

BOARD OFFICER

Chair of the Board (06/17/21 – Present)	Sarah Brown-Foiles
Chair of the Board (07/01/20 – 06/16/21)	Alyssa Williams-Schafer

BOARD MEMBERS

Member (09/22/21 – Present)	Carol Costello
Member (01/20/21 – 09/21/21)	Vacant
Member (07/01/20 – 01/19/21)	Jason Chambers
Member (09/22/21 – Present)	Alison Foley
Member (01/20/21 – 09/21/21)	Vacant
Member (07/01/20 – 01/19/21)	Brendan Kelly
Member	Margaret Menzenberger
Member	Michele "Mickie" Owens
Member	Dr. Abdi Tinwalla
Member (09/22/21 – Present)	Carrie Ward
Member (07/01/22 – 09/21/21)	Vacant
Member	Najma Adam
Member	Michael Anton
Member	Vernon Foli
Member	Guy Groot
Member	Tracie Newton
Member	Vacant
Member (02/14/22 – Present)	Brian Van Meter
Member (07/01/20 – 02/13/22)	Jamie Oliphant
Member (02/26/21 – Present)	Jonathan Warshawsky
Member (07/01/20 – 02/25/21)	Jeffery Sim

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

Member (03/16/22 – Present)	Sharon Weems
Member (07/01/20 – 03/15/22)	Vacant
Member (01/04/21 – Present)	Delrice Adams
Member (09/01/20 – 01/03/21)	Charise Williams
Member (07/01/20 – 08/31/20)	Jason Stamps
Member	Jacqueline Bullard
Member	Patrick Delfino
Member	Annette Milleville
Member	Elizabeth Tarzia
Member	Marcia Meis

BOARD OFFICE

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

1301 Concordia Court
Springfield, Illinois 62702



Illinois Sex Offender Management Board

MANAGEMENT ASSERTION LETTER

1/17/2023

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, 2022. Based on this evaluation, we assert that during the years ended June 30, 2021, and June 30, 2022, 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

Sarah Brown-Foiles, Chairperson

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2022**

STATE COMPLIANCE REPORT

SUMMARY

The State compliance testing performed during this 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*.

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
Current Findings				
2022-001	9	2020/2020	Procedural Deficiencies	Significant Deficiency and Noncompliance
2022-002	11	2020/2018	Board not Seated as Required	Noncompliance

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on January 12, 2023.

Attending were:

Sex Offender Management Board

Sarah Brown-Foiles, Chairperson

Stephany Trejos, Sex Offender Services Coordinator

Office of the Auditor General

Quentin Kuntzman, Audit Manager

Andrea Alderman, Audit Supervisor

The responses to the recommendations were provided by Sara Brown-Foiles, Chairperson, in a correspondence dated January 17, 2023.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Governing Board
State of Illinois, Sex Offender Management Board

Report on State 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, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022, 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 2022-001 and 2022-002.

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.

Report on 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 2022-001 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 responses to the internal control 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 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.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
January 17, 2023

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-001. **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 file *Annual Real Property Utilization Reports* with the Department of Central Management Services (DCMS) during Fiscal Year 2021 or Fiscal Year 2022.

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 2021 *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 2021 and Fiscal Year 2022.

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 report available for a reasonable time on its Internet site or on the Internet site of the public entity that hosts the Board's World Wide Web page. The General Assembly Organization Act also requires the Board to file a copy with the State Government Report Distribution Center. 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 July 15 in Fiscal Year 2021 and Fiscal Year 2022, and within two weeks after any changes to the annual filing.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-001. **FINDING** (Procedural Deficiencies) - Continued

The Illinois Administrative Code (Code) (23 Ill Admin. Code 3020.150) requires the Board, by July 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.

Board officials indicated the *Annual Real Property Utilization Reports* were not submitted due to employee error. Further, Board officials indicated the training was inadvertently omitted from the annual report to the General Assembly due to the training being a voluntary event held in addition to its twice annually mandated trainings. Lastly, Board officials indicated they did not post training reports on their website, file reports with the State Library, or report to the Government Document Section of the State Library due to turnover of the Board Chairperson during the examination period and miscommunication of unresolved findings.

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 on the Board’s Internet site represents noncompliance with the Act and limits transparent and accurate reporting of the Board’s activities. (Finding Code No. 2022-001, 2020-001)

RECOMMENDATION

We recommend the Board timely file its *Annual Real Property Utilization Report*. In addition, we recommend 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 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 agrees.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2022

2022-002. **FINDING** (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:

- 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.

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 prior examinations, 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. 2022-002, 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 agrees.