

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2010

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	1
Management Assertion Letter	2
Compliance Report	
Summary	3
Accountant's Reports	
Independent Accountants' 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	
Summary	15
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	16
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	17
Schedule of Changes in State Property	18
Analysis of Significant Variations in Expenditures	19
Analysis of Significant Lapse Period Spending	19
Analysis of Operations	
Agency Functions and Planning Program	20
Average Number of Employees	21
Evaluations Reimbursed	21

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

AGENCY OFFICIALS

Board Chairperson

Cara Smith

Board office is located at:

100 W. Randolph Street
Chicago, Illinois 60601



SEX OFFENDER MANAGEMENT BOARD

MANAGEMENT ASSERTION LETTER

May 12, 2011

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, IL 62703
Attention: Lisa Warden, Audit Manager

Dear Mr. Holland:

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 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 assertions during the two-year period ended June 30, 2010. Based on this evaluation, we assert that during the years ended June 30, 2009 and June 30, 2010, the Board has materially complied with the assertions below except as identified in the schedule of findings.

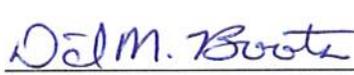
- A. The Board has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Board has obligated, expended, received and used public funds of the State in accordance with any limitations, 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 very truly,

Sex Offender Management Board



Cara Smith, Board Chair



David Boots, Fiscal Officer

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORTS

The Independent Accountants' 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 Report</u>	<u>Prior Report</u>
Findings	3	2
Repeated findings	2	0
Prior recommendations implemented or not repeated	0	0

Details of findings are presented in the separately tabbed report section of this report.

SCHEDULE OF FINDINGS

FINDINGS (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
10-1	8	Failure to establish or plan for offender tracking system	Material Weakness and Material Noncompliance
10-2	11	Failure to develop and implement measures of success	Significant Deficiency and Noncompliance
10-3	13	Board not fully seated	Significant Deficiency and Noncompliance

EXIT CONFERENCE

An exit conference was waived on April 28, 2011 in correspondence from Lesslie Morgan, Chief Internal Auditor for the Office of the Attorney General.

Responses to the recommendations were provided by Cara Smith, Board Chair, in correspondence dated May 12, 2011.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046

FAX: 217/785-8222 • TTY: 888/261-2887



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006

OFFICE OF THE AUDITOR GENERAL

WILLIAM G. HOLLAND

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois Sex Offender Management Board's compliance with the 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, 2010. The management of the State of Illinois Sex Offender Management Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Sex Offender Management Board's compliance based on our examination.

- A. The State of Illinois Sex Offender Management 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 State of Illinois Sex Offender Management 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 State of Illinois Sex Offender Management Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

We conducted our examination 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 as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Sex Offender Management Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Sex

Offender Management Board's compliance with specified requirements.

As described in finding 10-1 in the accompanying schedule of findings, the State of Illinois Sex Offender Management Board did not comply with requirements of the Sex Offender Management Board Act regarding tracking and monitoring systems for sex offenders. Compliance with such requirements is necessary, in our opinion, for the State of Illinois Sex Offender Management Board to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois Sex Offender Management Board complied, in all material respects with the requirements listed in the first paragraph of this report during the two years ended June 30, 2010. However, the results of our procedures disclosed other instances of noncompliance, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 10-2 and 10-3.

Internal Control

The management of the State of Illinois Sex Offender Management Board is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois Sex Offender Management Board's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide* issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Sex Offender Management Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Sex Offender Management Board's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as item 10-1 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 10-2 and 10-3 to be significant deficiencies.

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

The State of Illinois Sex Offender Management Board's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois Sex Offender Management Board's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide* as adopted by the Auditor General to the 2010 and 2009 Supplementary Information for State Compliance Purposes. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2008 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Sex Offender Management Board, and agency management and is not intended to be and should not be used by anyone other than these specified parties.


Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

May 12, 2011

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

10-1. **FINDING** (Failure to establish or plan for offender tracking system)

The Sex Offender Management Board (Board) did not develop tracking and monitoring systems as required by the Sex Offender Management Board Act (Act), nor did the Board establish a formal planning program with specific timelines for development of those systems.

The Illinois criminal justice system and the Department of Human Services provide housing, counseling, behavior management programs, and monitoring of sex offenders in the State of Illinois. However, the Board is responsible for prescribing the guidelines for evaluation, identification, treatment, tracking, and monitoring of those sex offenders. We noted the following:

- The Board did not develop and prescribe a system for tracking sex offenders who had been subjected to evaluation, identification, and treatment under the Act;
- The Board had not developed a system for monitoring offender behaviors and offender adherence to prescribed behavioral changes; and
- The Board had not established any timelines for compliance with these requirements.

These statutory requirements first became effective January 1, 2004. As of June 30, 2010, there were over 10,039 registered sex offenders in the State of Illinois subject to the tracking and monitoring requirement.

The Act (20 ILCS 4026/15(f)(4)) requires the Board to develop and prescribe a system for tracking offenders who have been subjected to evaluation, identification, and treatment under the Act. The Act also requires the Board to develop a system for monitoring offender behaviors and offender adherence to prescribed behavioral changes. The results of this tracking and behavioral monitoring are required to be incorporated into any analysis by the Board regarding the effectiveness of the evaluation, identification, and counseling procedures and programs developed under the purview of this Act. Good internal controls require agencies to outline specific methods and related timeframes to achieve objectives, including significant statutory mandates.

The Board stated they had explored various options over the current audit period for tracking offenders and monitoring offender behavior, including seeking statutory changes to remove this portion of the statute; however, the Board did not seek any statutory changes to the Act during the current audit period. To begin developing a system for tracking and monitoring, the Board stated that they sent a survey to Board approved providers in September 2009 requesting data on the number of sex offenders participating in group and individual therapy sessions, and the number of offender evaluations conducted.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

Current Findings (Continued)

Management stated that they have made as much progress as is currently possible in the area of tracking and monitoring offender behavior, but due to limited appropriations and the lack of personnel, compliance with this portion of the statute is not feasible in the short term. Further, management stated that tracking and monitoring systems are viewed as long-term goals due to the absence of a statutory deadline.

Failure to develop systems to track offenders and monitor offender behaviors and prescribed behavioral changes reduces the data available to the Board for use in analyzing the effectiveness of the treatment procedures and programs developed by the Board to date. Lack of specific timeframes for implementing significant agency mandates may result in a failure to timely achieve objectives of the Act. (Finding Code No. 10-1, 08-1)

RECOMMENDATION

We recommend the Board either develop a formal plan and timeline for compliance with tracking and monitoring provisions of the Act or seek statutory remedy pertaining to the legal requirement. If the Board does not seek a statutory remedy to the legal requirement, the Board should:

- Establish short-term objectives and specific activities to be completed to achieve broader agency goals, including sex offender tracking and behavior monitoring, and establish specific timeframes for completion of each objective and goal;
- Seek necessary statutory or administrative rule changes to implement Act requirements;
- Develop and prescribe a system for tracking sex offenders who have been subjected to evaluation, identification, and treatment under the Act;
- Develop a system for monitoring offender behaviors and offender adherence to prescribed behavioral changes; and
- Incorporate the tracking and monitoring data collected into any analysis performed regarding the effectiveness of the evaluation, identification, and counseling procedures and programs developed under the Act.

BOARD RESPONSE

The Sex Offender Management Board (SOMB) agrees with this recommendation.

The Sex Offender Management Act states that the SOMB should create guidelines for the treatment and evaluation of sex offenders and, then, develop a system to analyze the effectiveness of the treatment and evaluation guidelines and follow the progress of offenders who have been subject to the required treatment and evaluation. The SOMB has created guidelines for the treatment and evaluation of sex offenders. The Sex Offender Management Act does not include a statutory deadline for the subsequent planning and development of

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

Current Findings (Continued)

the system to follow the progress of offenders who have been subject to evaluation and treatment under the SOMB Act, 20 ILCS 4026/15(f)(4).

Current Illinois law makes it extremely difficult for the SOMB to develop a system to follow the progress of offenders who have completed their sentence. Under current Illinois law, registration as a sex offender does not require either supervision or monitoring. Approximately two-thirds of registered Illinois sex offenders are not under any form of supervision. Thus, the law does not require that vast majority of convicted sex offenders who have served their sentence be subject to any mandated supervision or monitoring. As a result, the SOMB faces significant challenges in devising a program to evaluate the treatment progress of sex offenders who are under no legal requirement to report this progress or even cooperate in a minimal way with the SOMB.

A number of additional, significant factors have impacted the Sex Offender Management Board's ability to develop a program to follow the treatment progress of offenders that will accurately analyze the methods used to evaluate and treat sex offenders. First, the Board's work is greatly impaired by a lack of funding and no staff. Additionally, to ensure that the program analyzes accurate, verifiable data, the Board needs the legal authority to require treatment providers to submit information about their evaluation and treatment methods, along with their observations of the offender's behavior during treatment and after its completion. Currently, the Sex Offender Management Board has no legal authority under the Act to require treatment providers to submit this information, making it extremely difficult to gather this data.

Finally, over the past several years, the work of the Board has suffered due to sporadic Board meeting attendance by many members and numerous Board vacancies. The development of an effective program to follow treatment progress that analyzes accurate, verifiable data will take more than the part-time administrative support of staff, provided without SOMB funding, from the Chairman's office. The Office of the Governor must fill its slots on the Board, and every Board member must actively participate in Board meetings on a regular basis and commit resources to this project.

SOMB will continue to explore various options for tracking offenders and monitoring offender behavior, including seeking statutory changes to this portion of the statute.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

10-2. **FINDING** (Failure to develop and implement measures of success)

The Sex Offender Management Board (Board) did not develop and implement measures of success based upon a no-cure policy for intervention as required by the Sex Offender Management Board Act (Act).

As of June 30, 2010, the Board had not developed and implemented measures of success based upon a no-cure policy for intervention, as required by the Act. The Act required the Board develop and implement these measures by December 31, 2001.

The Act (20 ILCS 4026/15(f)(1)) requires the Board to develop and prescribe measures of success based upon a no-cure policy for intervention under the Act. This requirement is part of the Board's broader mandate to recommend sex offender behavior management, monitoring, and treatment, and to develop and implement methods of intervention for sex offenders, which the Board has taken measures to implement.

Board management stated that this particular part of the Act is unclear regarding what should be measured and would require a great deal of research, which due to the lack of funds and personnel has not been feasible. A Board committee identified their noncompliance with this issue and has recommended seeking statutory changes to strike this requirement from the Board's duties; however, the Board did not seek any statutory changes to the Act during the current audit period.

Failure to develop and prescribe measures of success based upon a no-cure policy for intervention reduces the data available for use in applying and ensuring the effectiveness of the monitoring, treatment, and intervention procedures developed by the Board. (Finding Code No. 10-2)

RECOMMENDATION

We recommend the Board either develop and prescribe measures of success based on a no-cure policy for intervention or seek statutory remedy to the legal requirement.

BOARD RESPONSE

The Sex Offender Management Board (SOMB) agrees with this recommendation.

A number of significant factors make it extremely difficult for SOMB to develop and measure success based upon a no-cure policy for intervention. SOMB promulgated the treatment and evaluation guidelines under the guiding principle that sex offenders cannot be cured. The Act is unclear on how a measurement of success can be determined when there is no-cure available for sex offenders. Additionally, under Illinois law, approximately two-thirds of registered Illinois sex offenders are not under any form of mandated supervision. Thus, the vast majority of convicted sex offenders who have served their sentence are not

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

Current Findings (Continued)

subject to any legally-mandated supervision or monitoring. As a result, the Board has no legal authority to require these offenders to report their progress or provide information that would be necessary for the SOMB to evaluate their progress. Finally, the SOMB lacks funding and does not have paid staff, which greatly impairs the Board's ability to develop this extensive program.

SOMB continues to review possible ways to comply with this area of the Act and, at this point, has determined that it is necessary to seek statutory changes to this portion of the statute.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

10-3. **FINDING** (Board not fully seated)

The Sex Offender Management Board (Board) did not consist of 24 members throughout fiscal years 2009 and 2010 as required by the Sex Offender Management Board Act.

The Board was statutorily created 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 so that those offenders will curtail recidivistic behavior and the protection of victims and potential victims will be enhanced. We noted the following:

The Board had seven vacancies during portions of Fiscal Years 2009 and 2010. Six of the vacancies were to be filled by appointees selected by the Governor. These vacancies originated between November 2004 and June 2008. Three of these vacancies were filled between February 2010 and December 2010. The remaining three vacancies to be appointed by the Governor had not been filled at the conclusion of our fieldwork. One vacancy was to be filled by an appointee selected by the Office of the Attorney General. This vacancy originated in May 2009 and was filled in August 2010. In addition, 3 other Board members, 2 appointed by the Governor and 1 by the Attorney General, continued to serve, as allowed, although the Governor and Attorney General had not reappointed them as required by the Act.

The Sex Offender Management Board Act (Act) (20 ILCS 4026/15) requires the Board to be composed of 24 members, including two representatives of law enforcement, consisting of a juvenile law enforcement officer and a sex crime investigator; two representatives of the judiciary, specifically one person specializing in juvenile court matters and one person specializing in adult criminal court matters; one member representing the Department of Children and Family Services; one member representing probation services; and one member who is a State's Attorney or assistant State's Attorney representing felony court matters.

Board management stated they have communicated vacancies to the Governor's Office on numerous occasions, but the vacancies remain unfilled. Board management also stated the vacancy to be filled by the Office of the Attorney General was not filled sooner because it is very difficult to find candidates for these positions given the challenging work and makeup of the Board.

Failure of the Board to be composed of 24 members is noncompliance with State statute, and limits the input into Board decisions by all parties intended by statute. (Finding Code No. 10-3, 08-2)

RECOMMENDATION

We recommend the Board continue communications with the Governor's Office to request that the vacancies be filled. We also recommend the Board continue to periodically review Board member terms to notify the appointing parties of upcoming expirations and vacancies so members can either be newly appointed or reappointed on a timely basis.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2010

Current Findings (Continued)

BOARD RESPONSE

The Sex Offender Management Board (SOMB) agrees with this recommendation.

SOMB will continue to communicate with the Governor's Office to request that their board vacancies be filled. The Chairman will continue to periodically check the terms of board appointments to ensure that members are appointed or reappointed in a timely manner.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2010

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Evaluations Reimbursed

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide* as adopted by the Auditor General. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Fiscal Years Ended June 30, 2009 and 2010

P.A. 96-0046 FISCAL YEAR 2010	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
SEX OFFENDER MANAGEMENT BOARD FUND # 527					
Evaluation, Treatment, and Monitoring	500,000	11,438	9,740	21,178	478,822
Total Fiscal Year 2010	<u>\$ 500,000</u>	<u>\$ 11,438</u>	<u>\$ 9,740</u>	<u>\$ 21,178</u>	<u>\$ 478,822</u>

P.A. 95-0731 FISCAL YEAR 2009	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
SEX OFFENDER MANAGEMENT BOARD FUND # 527					
Evaluation, Treatment, and Monitoring	500,000	5,250	8,100	13,350	486,650
Total Fiscal Year 2009	<u>\$ 500,000</u>	<u>\$ 5,250</u>	<u>\$ 8,100</u>	<u>\$ 13,350</u>	<u>\$ 486,650</u>

Note 1: Data in the above schedule was taken directly from Agency records which have been reconciled to records of the State Comptroller.
 Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.
 Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND
LAPSED BALANCES**

	Fiscal Year		
	2010	2009	2008
Sex Offender Management Board	P.A.96-0046	P.A. 95-0731	P.A. 95-0348
Appropriations (Net of Transfers)	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
<u>Expenditures</u>			
Evaluation, Treatment, and Monitoring	\$ 21,178	\$ 13,350	\$ 14,946
Total Expenditures	<u>\$ 21,178</u>	<u>\$ 13,350</u>	<u>\$ 14,946</u>
Lapsed Balances	<u>\$ 478,822</u>	<u>\$ 486,650</u>	<u>\$ 485,054</u>

Note: Fiscal Year 2010 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Board and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2010

Balance at July 1, 2008	\$ 3,522
Additions	0
Deletions	0
Net Transfers	<u>0</u>
Balance at June 30, 2009	<u><u>\$ 3,522</u></u>
Balance at July 1, 2009	\$ 3,522
Additions	0
Deletions	0
Net Transfers	<u>0</u>
Balance at June 30, 2010	<u><u>\$ 3,522</u></u>

This schedule has been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
ANALYSIS OF SIGNIFICANT VARIATIONS
For the Two Years Ended June 30, 2010 and 2009

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN
FISCAL YEARS 2009 AND 2010**

The increase of \$7,828 is attributable to the Board increasing the maximum amount reimbursed to supervising agencies for the costs of juvenile and adult sex offender evaluations on January 21, 2010 from \$300 to \$500.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN
FISCAL YEARS 2008 AND 2009**

We noted no significant variations in expenditures between Fiscal Years 2008 and 2009.

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING

FISCAL YEAR 2010

The Board received a large proportion of reimbursement requests from agencies providing supervision over sex offenders late in the fiscal year, resulting in a large number of reimbursements paid during the lapse period. The Board offered \$300 reimbursements to supervising agencies to defray the costs of juvenile and adult sex offender evaluations through January 21, 2010. After January 21, 2010, the Board increased the reimbursements to \$500.

FISCAL YEAR 2009

The Board received a smaller proportion of reimbursement requests from supervising agencies late in the fiscal year, resulting in fewer reimbursements paid during the lapse period.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
ANALYSIS OF OPERATIONS
For the two years ended June 30, 2010

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions

The Sex Offender Management Board (Board) was established by the Sex Offender Management Board Act (20 ILCS 4026/1 et seq.) 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 members of the Board as of June 30, 2010 were:

Cara Smith, Chairperson	Michael Bednarz
Shauna Boliker	Amy Campanelli
Carol Corgan	Jack Cutrone
Patrick Delfino	Sheryl Essenburg
Steve Goytia	Jerry Isikoff
B. Kent Jones	Verlin Mainz
Cheri L. Miller	Tracie Newton
Mickie Owens	Harry Reed
Patti Sudendorf	Dustin T. Sutton
Abdi Tinwalla	Alyssa Williams-Shafer
Richard Winkler	

To improve access for indigent offenders to professional treatment and to reduce the financial burden professional treatment places on the Illinois Department of Corrections and other agencies providing supervision, the Board offers reimbursements to supervising agencies to defray the costs of juvenile and adult sex offender evaluations as required by the Sex Offender Management Board Act (20 ILCS 4026/16). The Board reimbursed supervising agencies a total of \$13,350 and \$21,178 during Fiscal Years 2009 and 2010, respectively.

The Board also maintained a list of 384 approved evaluators for the treatment and monitoring of felony sex offenders considered for probation. In addition, the Board maintained a list of approved facilities and individuals who can treat sex offenders sentenced to probation, conditional release, or periodic imprisonment. These lists are available on the Board's website at www.illinoisattorneygeneral.gov/communities/somb/.

On September 9, 2009, the Board sent out a survey to Board approved providers requesting data on the number of sex offenders participating in group and individual therapy sessions. The survey also inquired how sex offenders were classified; such as, sexually violent persons, sexually dangerous persons, on probation, etc. Provider responses to the survey were compiled into a report dated February 11, 2010 summarizing the results and providing a snapshot of the sex offender population in the State of Illinois.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2010

AGENCY FUNCTIONS AND PLANNING PROGRAM (CONTINUED)

Agency Planning Program

The Board’s mission is “to develop and implement standards and laws to protect victims and communities and to hold offenders accountable through the identification, treatment, and monitoring of both adult and juvenile sex offenders.” The Board established goals at its inception in 1997, and those goals are as follows:

- To use state-of-the-art assessment, treatment, supervision, and polygraph in the management of sex offenders;
- To establish a system of implementation and enforcement of standards across the criminal justice system, juvenile justice system, private providers, and monitoring agencies; and
- To contain all sex offenders to protect victims and increase public safety.

AVERAGE NUMBER OF EMPLOYEES

The Board did not have any employees during the examination period. The Board relied upon staff of the Office of the Attorney General to perform all administrative and fiscal functions.

EVALUATIONS REIMBURSED

The following table presents the number of evaluations reimbursed for the past three fiscal years.

	<u>Fiscal Year ending June 30,</u>		
	<u>2010</u>	<u>2009</u>	<u>2008</u>
Evaluations Reimbursed	50	45	44