

**STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD**

STATE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2024

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
STATE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024

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STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2024

BOARD OFFICER

IDOC Chair of the Board

Sarah Brown-Foiles

BOARD MEMBERS

ASA Felony Court Member

Carol Costello

ASA Juvenile Member

Alison Foley

Attorney General Member (7/9/2024 – Present)
Member (6/1/2022 – 7/9/2024)

Andrea Kirch
Margaret Menzenberger

Victims Rights Member (11/6/24 – Present)
Victims Rights Member (7/1/2022 – 11/6/2024)

Ky Newsome
Michele "Mickie" Owens

Licensed Mental Health Member

Dr. Abdi Tinwalla

Victims' Rights Member

Carrie Ward

DCFS Member

Najma Adam

Polygraph Society Member (6/28/24 – Present)
Member (1/9/18 – 6/27/24)
Member (3/7/14 – 1/8/18)

Marshon Conrad
Vacant
Michael Anton

Law Enforcement Adult Member

Vernon Foli

ILATSA Member (6/21/24 – Present)
Member (1/9/18 – 6/20/24)
Member (1/24/14 – 6/20/2024)

Tracy Tholin
Vacant
Guy Groot

ISP Member (5/31/24 – Present)
Member (3/1/21 – 5/30/24)

Scott Watkins
Tracie Newton

Cook County SA Member (7/30/2024 – Present)

Mary Jackovac

Probation Service Member

Brian Van Meter

Department of Juvenile Justice Member

Jonathan Warshawsky

DHS Member

Sharon Coleman Weems

Criminal Justice Information Authority Member

Shataun Hailey

STATE OF ILLINOIS
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State Appellate Defender Member	Jacqueline Bullard
State's Attorneys Appellate Prosecutor Member	Patrick Delfino
Law Enforcement Juvenile Member	Kristoff Petro
Cook County Public Defender Member	Elizabeth Tarzia
Director of Illinois Courts Member	Dan Hunt

BOARD OFFICE

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

1301 Concordia Court
Springfield, Illinois 62702



SEX OFFENDER MANAGEMENT BOARD

REPRESENTATION LETTER FROM MANAGEMENT

December 16, 2025

Honorable Frank J. Mautino
Auditor General
State of Illinois
400 West Monroe, Suite 306
Springfield, Illinois 62704

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, 2024. Based on this evaluation, we assert that during the years ended June 30, 2023 and June 30, 2024, 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, 2024

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	Current Report	Prior Report
Findings	1	2
Repeated Findings	1	2
Prior Recommendations Implemented or Not Repeated	1	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				
2024-001	8	2022/2018	Board not Seated as Required	Noncompliance
Prior Finding Not Repeated				
A	9	2022/2020	Procedural Deficiencies	

EXIT CONFERENCE

The Board waived an exit conference in a correspondence from Ms. Sarah Brown-Foiles, Chairperson, on December 15, 2025. The response to the recommendation was provided by Ms. Sarah Brown-Foiles, Chairperson, in a correspondence dated December 16, 2025.

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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, 2024. 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, 2024, 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 item 2024-001.

The Board's response to the compliance 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 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. Given these limitations, during our examination we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

There were no immaterial findings that have been excluded from this report.

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

COURTNEY DZIERWA, CPA, CISA, CIA
Director of Financial and Compliance Audits

Springfield, Illinois
December 16, 2025

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – CURRENT FINDINGS
For the Two Years Ended June 30, 2024

2024-001. **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 2023 and Fiscal Year 2024. As of June 30, 2024, this position had been vacant for 2,007 days.
- As of June 30, 2024, the term for one of the Board's 22 (5%) appointees had expired. The term for this member expired on June 19, 2019. This position is to be filled with a gubernatorial appointee.

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. 2024-001, 2022-002, 2020-002, 2018-001)

RECOMMENDATION

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

BOARD RESPONSE

We agree.

STATE OF ILLINOIS
SEX OFFENDER MANAGEMENT BOARD
SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2024

A. FINDING (Procedural Deficiencies)

During the previous examination, the Sex Offender Management Board (Board) did not comply with certain procedural requirements established by State laws and regulations. Specifically, the Board did not:

- file the *Annual Real Property Utilization Report* with the Department of Central Management Services (DCMS);
- report all trainings held during the examination period to the General Assembly;
- make *Annual Reports on Training* available on its website; and,
- inform the Government Documents Section of the State Library in writing of its person(s) responsible for distribution of documents.

During the current examination, our detail testing indicated the Board filed reports and made the reports available on its website as required. (Finding Code No. 2022-001, 2020-001)