



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE**

**STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois**

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**TABLE OF CONTENTS**

<i>State Compliance Examination Report</i>	<b><u>Page</u></b>
Department Officials	1
Management Assertion Letter	2
State Compliance Report	
Summary	4
Independent Accountant's Report on State Compliance and on Internal Control over Compliance	8
Schedule of Findings	
Current Findings	11
Prior Findings Not Repeated	63

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2022**

**DEPARTMENT OFFICIALS**

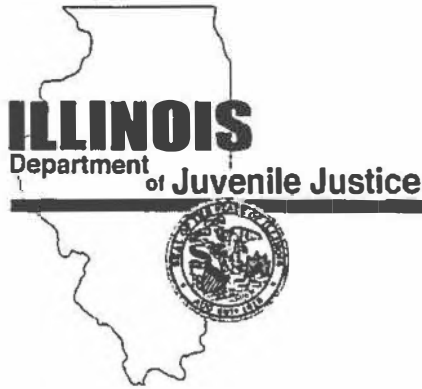
Director	Ms. Heidi Mueller
Deputy Director of Operations (02/01/23 – present)	Mr. Jeremy Burtis
Acting Deputy Director of Operations (01/01/23 – 1/31/23)	Mr. Jeremy Burtis
Deputy Director of Operations (07/01/20 – 12/31/22)	Mr. William Peyton
Chief Financial Officer (04/04/23 – present)	Ms Lindsay England
Interim Chief Financial Officer (12/16/21 – 04/03/23)	Mr. Andrew Munemoto
Chief Financial Officer (07/01/20 – 12/15/21)	Mr. Andrew Munemoto
Chief Legal Counsel (02/01/23 – present)	Mr. Jullian Brevard
Acting Chief Legal (09/01/22 – 01/31/23)	Mr. Mike Walters
Vacant (08/27/22 – 08/31/22)	Vacant
Chief Legal Counsel (07/01/20 – 08/26/22)	Ms. NeAngela Dixon
Internal Auditor I	Theresa Churchill

**DEPARTMENT OFFICES**

The Department's primary administrative offices are located at:

60 East Van Buren Street, Suite 1374  
Chicago, Illinois 60605

2715 West Monroe Street  
Springfield, Illinois 62704



**JB Pritzker**  
Governor

**Heidi Mueller**  
Director

2715 West Monroe, Springfield, IL 62704  
Phone: (217) 557-1030 / TDD: (800) 526-0844

## MANAGEMENT ASSERTION LETTER

April 10, 2023

Adelfia LLC  
Certified Public Accountants  
400 East Randolph Street, Suite 700  
Chicago, Illinois 60601

Ladies and Gentlemen:

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 Department of Juvenile Justice (Department). 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 Department'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 Department has materially complied with the specified requirements listed below.

- A. The Department 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 Department 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. Other than what has been previously disclosed and reported in the Schedule of Findings, the Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Department of Juvenile Justice

**SIGNED ORIGINAL ON FILE**

Heidi Mueller, Director

**SIGNED ORIGINAL ON FILE**

Lindsay England, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

Allian Brevard, Chief Legal Counsel

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
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 or disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	25	25
Repeated Findings	20 <sup>^</sup>	21
Prior Recommendations Implemented or Not Repeated	5	-

<sup>^</sup> Prior Year Finding 2020-002 was broken out into two separate findings (2022-002 and 2022-005) during the current year.

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Current Findings</b>				
2022-001	11	2020/2008	Inadequate Controls over State Property	Material Weakness and Material Noncompliance
2022-002	15	2020/2018	Inadequate Controls over Voucher Processing	Material Weakness and Material Noncompliance
2022-003	17	2020/2018	Failure to Maintain Required Personnel Documentation	Material Weakness and Material Noncompliance

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2022-004	19	2020/2018	Inaccurate Youth Transfer Listing	Material Weakness and Material Noncompliance
2022-005	21	2020/2018	Voucher Processing Weaknesses	Material Weakness and Material Noncompliance
2022-006	23	2020/2020	Reconciliations Not Performed Timely	Significant Deficiency and Noncompliance
2022-007	25	New	Inadequate Control over Postage Inventory	Significant Deficiency and Noncompliance
2022-008	26	2020/2008	Inadequate Controls over the Resident Trust Fund	Significant Deficiency and Noncompliance
2022-009	29	2020/2008	Inadequate Controls over the Employee and Resident Benefit Funds	Significant Deficiency and Noncompliance
2022-010	31	2020/2008	Inadequate Controls over the Travel and Allowance Fund	Significant Deficiency and Noncompliance
2022-011	33	2020/2020	Inadequate Controls over Employee Training	Significant Deficiency and Noncompliance
2022-012	35	2020/2008	Administrative Process Not Fully Segregated	Significant Deficiency and Noncompliance
2022-013	37	2020/2008	Inadequate Controls over Performance Evaluations	Significant Deficiency and Noncompliance
2022-014	39	2020/2012	Noncompliance with the Fiscal Control and Internal Auditing Act	Significant Deficiency and Noncompliance
2022-015	41	2020/2008	Policies and Procedures Regarding Operation of State Vehicles Not Followed	Significant Deficiency and Noncompliance
2022-016	43	2020/2018	Inadequate Controls over Contractual Agreements	Significant Deficiency and Noncompliance

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings</b>				
2022-017	45	2020/2016	Inadequate Controls over the Administration of Interagency Agreements	Significant Deficiency and Noncompliance
2022-018	47	New	Inadequate Internal Controls over Census Data	Significant Deficiency and Noncompliance
2022-019	49	2020/2014	Inadequate Administration of Discipline Policies	Significant Deficiency and Noncompliance
2022-020	52	2020/2018	Required Reports did not Contain Required Elements	Significant Deficiency and Noncompliance
2022-021	54	2020/2016	Noncompliance with the Unified Code of Corrections Regarding Inspections of Juvenile Detention Facilities	Significant Deficiency and Noncompliance
2022-022	56	2020/2014	Weakness Regarding Security and Control of Confidential Information	Significant Deficiency and Noncompliance
2022-023	58	New	Noncompliance with the Unified Code of Corrections Regarding Youth Releases	Significant Deficiency and Noncompliance
2022-024	59	2020/2020	Lack of Adequate Controls over the Review of Internal Controls over Service Providers	Significant Deficiency and Noncompliance
2022-025	61	New	Inadequate Controls over Release Documents	Significant Deficiency and Noncompliance



### **Prior Findings Not Repeated**

A	63	2020/2018	Inadequate Controls over Economic Interest Statements
B	63	2020/2020	Inadequate Controls over Leaves of Absences
C	63	2020/2018	Inadequate Controls over Receipts and Refunds
D	63	2020/2014	Lack of Disaster Contingency Planning
E	64	2020/2016	Incorrect Calculation of Release Dates

### **EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on March 27, 2023.

Attending were:

Department of Juvenile Justice

Heidi Mueller, Director

Jeremy Burtis, Deputy Director of Operations

Theresa Churchill, Internal Auditor I

Office of the Auditor General

Stephanie Wildhaber, Audit Manager

Adelfia LLC

Jennifer Roan, Partner

Maria Divina Valera, Partner

Richard Gustilo, Supervisor

Lisette Uy, Senior

The responses to the recommendations were provided by Theresa Churchill, Internal Auditor I, in a correspondence dated April 3, 2023.



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

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Department of Juvenile Justice (Department) 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 Department is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Department's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The Department 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 Department 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 Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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 Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department 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 modified 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 Department's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Department during the two years ended June 30, 2022. As described in the accompanying Schedule of Findings as items 2022-001 through 2022-005, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirement described in the preceding paragraph, the Department 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 2022-006 through 2022-025.

The Department's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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 Department 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 Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our

opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items 2022-001 through 2022-005 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2022-006 through 2022-025 to be significant deficiencies.

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

The Department's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department'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**

Chicago, Illinois  
April 10, 2023

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-001 **FINDING** (Inadequate Controls over State Property)

The Department of Juvenile Justice (Department) did not maintain adequate documentation and control over its State property during the examination period.

During testing, we noted the following:

- The Department’s property control listing did not accurately report equipment locations and location codes. Two of 120 (2%) equipment items counted, totaling \$635, were found in a different location as compared to the property system record. These exceptions were noted at Youth Centers in Pere Marquette and Warrenville.
- Fourteen of 60 (23%) equipment items selected from the property listing, totaling \$250,162, were unable to be located. These exceptions were noted at the Admin Office in Springfield.
- Seven of 120 (6%) equipment items selected from the property listing and from the various locations throughout the Department had missing tag numbers. One of the items amounted to \$12,400, while the value of the other 6 items could not be determined. These exceptions were noted at Youth Centers in Chicago, St. Charles, and Harrisburg, Admin Office in Springfield and Aftercare Center in Springfield.
- Sixteen of 60 (27%) equipment items selected from various locations throughout the Department were physically found, but not reported on property records. These exceptions were noted at Youth Centers in Chicago and St. Charles, Admin Office in Springfield, and Aftercare Center in Springfield.
- One of 60 (2%) equipment items selected from the property listing was a rented equipment incorrectly recorded as part of the property records. This equipment was already retrieved by the vendor on November 13, 2020, but was still included in the property listing.
- During property testing of 9 additions, we noted the following:
  - The Department incorrectly recorded the value of an equipment in the property listing resulting in an understatement of \$200.
  - Two of 9 (22%) equipment additions tested were duplicate items. This exception resulted in an overstatement of equipment by \$4,969.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

- During property testing of 38 deletions, we noted the following:
  - Four (11%) deletions tested, totaling \$19,579, were removed from the inventory listing between 282 and 1,000 days late.
- The Department did not maintain an accurate inventory listing; therefore, its annual inventories and annual certifications to Department of Central Management Services (CMS) were not adequately completed.
  - The Department reported 496 items (11% of total inventoried items) and 873 items (6% of total inventoried items) that were unable to be located in Fiscal Year 2021 and Fiscal Year 2022, respectively. This exception amounted to a total discrepancy of \$887,440 for both fiscal years.
  - The Department reported inventory balances as of Fiscal Year 2020 and Fiscal Year 2021 in its Certification of Inventory for closed Youth Centers:
    - Youth Center Joliet had a total inventory of \$30,576,729 in Fiscal Year 2021 and \$6,083,992 in Fiscal Year 2022.
    - Youth Center Murphysboro had a total inventory of \$2,287 in Fiscal Year 2021 and \$5,193 in Fiscal Year 2022.

These closed Youth Centers reopened as facilities under the Department of Corrections.

- During the property testing of 12 unused, condemned, or worn-down buildings at Youth Center (St. Charles), we noted the following:
  - All (100%) of the unused, condemned or worn-down buildings were not included in the deletion listing report in Fiscal Year 2021. In Fiscal Year 2022, 10 (83%) buildings were still not included in the deletion listing report.
  - All (100%) of the unused, condemned or worn-down buildings were included in the Annual Real Property Utilization Report (ARPUR) in Fiscal Year 2021. In Fiscal Year 2022, 5 (42%) buildings were still included in the ARPUR.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

The State Property Control Act (Act) (30 ILCS 605/6.02) requires each responsible officer to maintain a permanent record of all items of property under his jurisdiction and control. The Act (30 ILCS 605/6.03) requires the record for each item of property to contain such information as will in the discretion of the administrator provide for the proper identification thereof. The Act (30 ILCS 605/4) further requires every responsible officer of state government to be accountable for the supervision, control, and inventory of all items under their jurisdiction.

The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.210) requires agencies to mark each piece of State-owned equipment in their possession with a unique six-digit identification number. The Code (44 Ill. Admin. Code 5010.230) also requires agencies to maintain records including identification number, location code number, description, date of purchase, purchase price, object code, and voucher number.

The Code (44 Ill. Admin. Code 5010.400) requires agencies to adjust property records within 90 days of acquisition, change or deletion of equipment items.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls. These controls should provide assurance that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, and misappropriation.

The Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the agencies to report to the Comptroller on a summary level and supporting detail records be maintained. Such detail records include location of the item.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated property control weaknesses were due to understaffing, lack of funds, and high employee turnover rates.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

Failure to maintain accurate property and equipment records represents noncompliance with State laws and regulations and increases the potential for fraud and the possible loss or theft of State property. In addition, inaccurate property reporting reduces the reliability of Statewide capital asset information. Further, the failure to properly maintain buildings increases the risk of hazards to employees and youths, increases the risk of damage to commodities and equipment, and may cause disruption in operations. (Finding Code No. 2022-001, 2020-001, 2018-001, 2016-002, 2014-002, 12-02, 10-02, 08-03)

**RECOMMENDATION**

We recommend the Department strengthen its controls over maintaining, recording, and reporting its State property and equipment by reviewing its inventory and recordkeeping practices to ensure compliance with State Laws and regulations. Further, we recommend the Department ensure all property transactions are accurately and timely recorded on the Department's property records.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, the Department relied on the PSSSC to perform many of these functions during the audit period. The PSSSC has been understaffed for the last several years. In June of 2022, the Department hired a Property Control Manager. The Department also established a Corrective Action Plan that includes working with PSSSC to transfer these functions to the Department and to work with staff to implement sufficient internal controls to ensure adequate administration of property.



**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-002 **FINDING** (Inadequate Controls over Voucher Processing)

The Department of Juvenile Justice (Department) did not exercise adequate controls over voucher processing.

During our sample testing of 60 payroll vouchers, we noted 3 (5%) payroll vouchers tested, totaling \$787,495, did not have documentation of proper approval by the agency head or authorized designee.

During our sample testing of 40 travel vouchers, we noted the following:

- Two (5%) sample vouchers were duplicate payments, resulting in an overpayment of \$883.
- For 1 (3%) sample voucher, the supporting documentation was not provided. The purpose of travel, signature of traveler, and approval of voucher could not be determined and verified.

During our sample testing of 25 awards and grants vouchers, we noted 2 (8%) vouchers were processed with an incorrect appropriation object code. The supporting documentation were for travel reimbursements to contractual payroll employees but were processed as tort, settlements and similar payments (non-taxable).

This finding was first noted during the examination of the two years ended June 30, 2018. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The State Records Act (5 ILCS 160/8) requires preservation of records to contain adequate and proper documentation of agency transactions to furnish information to protect the legal and financial rights of the State.

The Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70) requires the Department to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill. In addition, the Code (74 Ill. Admin. Code 900.30) also requires the Department to maintain written or electronic records reflecting the date or dates which the bill was received.

The Fiscal Controls and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparations of accounts and reliable

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

financial and statistical reports and to maintain accountability over the State's resources.

The Department's Administrative Directive (Directive) (02.37.110) instructs employees to submit travel expenses monthly on one travel voucher (C-10). In addition, attachment A of the directive requires the employee to record in the voucher, the purpose of the travel and must be signed by the employee's supervisor.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the issues noted were mainly due to conflicting priorities, oversight, and changes in staffing.

Inadequate controls over voucher processing could result in untimely approval or improper payments and could subject the Department to unnecessary interest charges. In addition, the propriety of disbursements may be questioned due to missing supporting documentation. (Finding Code No. 2022-002, 2020-002, 2018-002)

**RECOMMENDATION**

We recommend the Department retain all vouchers and adequate supporting documentation. We also recommend the Department timely approve vouchers.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to note that we have made significant improvement in this area noting the small error rate above. The Department has established a Corrective Action Plan that includes reviewing the feasibility of hiring additional staff in FY'23 and to work with current staff to ensure that all supporting documentation is retained, the receipt date is documented, and the vouchers are timely approved.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-003 **FINDING** (Failure to Maintain Required Personnel Documentation)

The Department of Juvenile Justice (Department) failed to maintain adequate controls over its personnel and payroll records and documentation.

During testing of personnel files for 60 employees, we noted the following:

- For fifteen (25%) employees tested who were absent from work, the Department was unable to provide the supporting Notification of Absence Report.
- For 23 (38%) employees tested, deductions for payroll withholding taxes and insurance premiums were not accurately computed, resulting in a net overstatement of \$1,076.
- For 6 (10%) employees tested, details of employee benefits were not provided, therefore, we were unable to determine accuracy of deductions for the dental, health, and optional life insurance premiums.
- For 1 (2%) employee tested, the Department was unable to provide the signed *Federal/Illinois W-4 Employee's Withholding Exemption Certificate* (Form C-25).

This finding was first noted during the examination of the two years ended June 30, 2018. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The State Records Act (5 ILCS 160/8) requires the Department make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department.

The Statewide Accounting Management System (SAMS) (Procedure 23.10.10) requires all deductions from gross pay reflected on the payroll voucher to be supported by a deduction authorization form maintained by the Department. In addition, SAMS (Procedure 23.20.05) requires the Department to have a properly completed Form C-25 for all active employees. Additionally, the Department's Administrative Directive (Directive) (02.65.182) requires the Chief Timekeeper to maintain timekeeping records for each employee. All daily timekeeping activity submitted on timekeeping forms, such as the Daily Attendance Records, Roll Call/Sign-in Sheets, Notifications of Absence, and Reports of Overtime, Compensatory Time, or Other Adjustments to pay, shall be recorded on the Employee Time Sheet, DOC 0140,

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

the Excel spreadsheet equivalent provided by Shared Services Central Timekeeping, or an automated timekeeping system.

The Directive (02.65.170) requires all absences be recorded on the daily attendance record used and supported by a Notification of Absence Report, DOC 0126. The appropriate absence code (refer to Attachment A) shall be recorded on the daily attendance record where appropriate and if known.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires each agency to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance the State's funds and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials stated the exceptions noted were due to improper filing, clerical oversight, and human error.

Inadequate maintenance of personnel files could result in improper payroll amounts and potential problems with employment issues. (Finding Code No. 2022-003, 2020-005, 2018-006)

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure adequate maintenance of personnel and payroll records and documentation.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, the Department relied on PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. In September of 2022, the Department hired a Director of Human Resources and four (4) other Human Resources staff that will help increase and maintain staffing levels. The Department also established a Corrective Action Plan that includes working with the PSSSC to transfer these functions and to strengthen controls over the timekeeping and payroll records. Additionally, the State of Illinois is in the process of implementing the Human Capital Management (HCM) system for all agencies, which includes a payroll and timekeeping component.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-004 **FINDING** (Inaccurate Youth Transfer Listing)

The Department of Juvenile Justice (Department) failed to maintain accurate information related to transfer and movement of Youths.

The Department utilizes the Youth 360 system to track Youth offender information, including location information. To test compliance with the Unified Code of Corrections Code, we requested a listing of transfers made between Youth Centers. The Chicago Youth transfer listing was not accurate.

Due to these conditions, we were unable to conclude whether the Department's population records were sufficiently precise and detailed under Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.36) to test the Department's compliance with the above provisions of the Code.

**Even given the population limitations noted above, which hindered our ability to conclude whether the selected sample was representative of the population as a whole**, we selected a sample of 40 Youth transfers from the listing provided by the Department and performed testing.

During testing, we noted 2 of 40 (5%) youth transfer samples selected from the Y360 population had a different destination recorded in Youth 360 as compared to supporting documents. These exceptions were noted in Chicago Youth Center.

This finding was first noted during the examination of the two years ended June 30, 2018. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Unified Code of Corrections (Code) (730 ILCS 5/3-10-4) requires when there is a transfer of committed persons between institutions or facilities of the Department, the Chief Administrative Officer of an institution or facility desiring to transfer a committed person to another institution or facility to notify the Director of Juvenile Justice or his delegate of the reason for the transfer. The Director or his delegate shall approve or deny such request.

The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to understaffing.

Failure to maintain accurate documentation of transfers could result in improper or unnecessary transfers occurring between Youth facilities and represents noncompliance with the State laws and regulations. (Finding Code No. 2022-004, 2020-004, 2018-004)

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure the accuracy of its Youth transfer listing.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to mention the very small error rate related to one person and one day data entry into Y360. DJJ has established a Corrective Action Plan that includes working with staff to ensure an accurate transfer listing is maintained and data is entered accurately in Y360.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-005 **FINDING** (Voucher Processing Weakness)

The Department of Juvenile Justice (Department) did not timely submit its vouchers for payment to the Comptroller’s Office and approve for payment all interest due to vendors during the examination period.

Due to our ability to rely upon the processing integrity of the Enterprise Resource Planning System (ERP) operated by the Department of Innovation and Technology (DoIT), we were able to limit our voucher testing at the Department to determine whether certain key attributes were properly entered by the Department’s staff into ERP. In order to determine the operating effectiveness of the Department’s internal controls related to voucher processing and subsequent payment of interest, we selected a sample of key attributes (attributes) to determine if the attributes were properly entered into the State’s ERP System based on supporting documentation. The attributes tested were 1) vendor information, 2) expenditure amount, 3) object(s) of expenditure, and 4) the later of the receipt date of the proper bill or the receipt date of the goods and/or services.

We then conducted an analysis of the Department’s expenditures data for Fiscal Years 2021 and 2022 to determine compliance with the State Prompt Payment Act (Act) (30 ILCS 540) and the Illinois Administrative Code (Code) (74 Ill. Admin. Code 900.70). We noted the following noncompliance:

- The Department owed two vendors interest totaling \$43 in Fiscal Year 2021; however, the Department had not approved these vouchers for payment to the vendors.

The Act (30 ILCS 540) requires agencies to pay vendors who had not been paid within 90 days of receipt of a proper bill or invoice interest.

- The Department did not timely approve 2,667 of 6,216 (43%) vouchers processed during the Fiscal Year 2021, totaling \$18,050,107. We noted these late vouchers were submitted by the Department to the Comptroller’s Office between 1 and 400 days late.
- The Department did not timely approve 2,459 of 6,570 (37%) vouchers processed during the Fiscal Year 2022, totaling \$17,999,392. We noted these late vouchers were submitted by the Department to the Comptroller’s Office between 1 and 351 days late.

The Code (74 Ill. Admin. Code 900.70) requires the Department to timely review each vendor’s invoice and approve proper bills within 30 days after receipt.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

This finding was first noted during the examination of the two years ended June 30, 2018. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the issues noted were due to the ERP system not having a field to capture the approval date of the bill as a proper bill. Therefore, to document the approval date, the Department manually or electronically states it on the invoice or bill.

Failure to timely process proper bills and approve vouchers for payment of interest due represents noncompliance with the Code and the Act. (Finding Code No. 2022-005, 2020-002, 2018-002)

**RECOMMENDATION**

We recommend the Department process proper bills within 30 days of receipt and approve vouchers for payment of interest due to vendors.

**DEPARTMENT RESPONSE**

The Department disagrees with the accountant's statement related to not approving invoices timely totaling 2,667 (\$18,050,107) and 2,459 (\$17,999,392), for the FY'21 and FY'22, respectively. The Department would like to note the approval date was miscalculated due to it not being captured in the ERP system but rather written on the invoice itself. DJJ paid prompt pay interest on 489 (\$277,485) and 236 (\$165,095) number of vouchers for the FY'21 and FY'22, respectively.

Additionally, the Department agrees with the accountant's statement related to the two invoices totaling \$43 were not paid the required prompt pay interest. The Department has established a corrective action plan that includes working with staff on strengthening controls over prompt pay interest.

**ACCOUNTANT'S COMMENT**

The Department's response is factually inaccurate as the ERP System **does maintain** the approval date. In fact, all approvals are required to be entered into the ERP System before the vouchers are submitted to the Office of Comptroller for payment. Further, if the ERP System did not have the approval date, how could the calculation of prompt payment interest be conducted?



**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-006      **FINDING** (Reconciliations Not Performed Timely)

The Department of Juvenile Justice (Department) did not timely perform reconciliations of Department records to the records of the Office of Comptroller (Comptroller).

During testing, we noted the following:

- One of 32 (3%) reconciliations of appropriation transfers by the Department to the Comptroller’s Monthly Appropriation Transfer Report (SB03) was performed 16 days late.
- Two of 32 (6%) reconciliations of the expenditures by the Department to the Comptroller’s Monthly Appropriation Status Report (SB01) were performed between 11 and 42 days late.

The Statewide Accounting Management System (SAMS) (Procedure 07.30.20) notes the effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliations are the primary control that ensures these requirements are being satisfied.

SAMS (Procedure 07.30.20 and 07.30.24) requires the Department to perform a monthly reconciliation of its appropriation transfer availability by fund to the SB03 to ensure timely detection and correction of errors and to notify the Comptroller of any irreconcilable differences so corrective action can be taken to locate the differences and correct the accounting records. These SAMS procedures identify “timely” as within 60 days of the month end.

SAMS (Procedure 11.40.20 and 25.40.20) required the Department to reconcile the SB01 reports within 60 days of the month end.

Department officials stated the reconciliations were not performed timely due to staff oversight and turnover.

Failure to perform timely reconciliations could result in differences and posting errors not being identified and corrected and represents noncompliance with SAMS. (Finding Code No. 2022-006, 2020-006)

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

**RECOMMENDATION**

We recommend the Department perform timely monthly reconciliations of its expenditure records to those of the Comptroller to ensure reliable records are maintained.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, the Department relies on the PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. The Department is working to update the PSSSC Agreement and to secure funding to hire Department personnel to perform these functions. In the meantime, the Department has established a Corrective Action Plan and will work with PSSSC and Department staff to strengthen its controls over the timely filing of these reports.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-007      **FINDING** (Inadequate Control over Postage Inventory)

The Department of Juvenile Justice (Department) did not have adequate control over postage inventory.

The Department maintains postage meters in 13 locations. During testing, we noted the Department did not maintain supporting documentation for the postage meter balances for 9 of 13 (69%) and 8 of 13 (62%) locations during Fiscal Years 2021 and 2022, respectively.

The State Records Act (5 ILCS 160/8) states the head of each agency shall cause to be made and preserved records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide reasonable assurance that resources are used efficiently and effectively.

Department officials indicated the exceptions noted were due to competing priorities and resource constraints.

Inadequate control over postage inventory may result in unnecessary costs to the State. (Finding Code No. 2022-007)

**RECOMMENDATION**

We recommend the Department implement controls to ensure compliance with the State Records Act regarding the maintenance of supporting documentation for the postage meter balances.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department has established a Corrective Action Plan which includes working with staff to strengthen controls over maintaining records.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-008

**FINDING** (Inadequate Controls over the Resident Trust Fund)

The Department of Juvenile Justice (Department) did not maintain adequate controls over the Resident Trust Fund (Trust Fund).

During testing, we noted the following:

- Three of 36 (8%) disbursement tested, totaling \$72, from 1 of 3 (33%) Youth Centers (Chicago), the Department could not provide adequate supporting documentation. Therefore, we could not ascertain correctness of transaction and if properly authorized by the Youth.
- For 1 of 36 (3%) receipts tested, totaling \$11, from 1 of 3 (33%) Youth Centers (Chicago), the Department was unable to provide sufficient supporting documentation to substantiate the amount collected was correct or determine the timeliness of deposit. The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the functions and procedures of the Department to furnish information to protect the legal and financial rights of the State and persons directly affected by the Department's activities.
- For 1 of 36 (3%) receipts tested, from 1 of 3 (33%) Youth Centers (Chicago), the receipt was deposited 21 days from time it was received. The Department's Administrative Directive (Directive) (02.40.110) requires the Department to ensure receipts accumulating in the amount of \$1,000 or more on any Business Office working day to be deposited no later than 12:00 a.m. the next working day. Deposits shall be made at least once a week.
- For 1 of 8 (13%) outstanding checks that aged more than three months at 1 of 3 (33%) Youth Centers (St. Charles), a stop payment order was not issued. The Directive (02.40.104) states that stop payments should be issued after three months if the bank does not charge a service charge that is equal to or greater than 50% of the value of the check and the monies added back to the account.
- For 1 of 36 (3%) bank reconciling items (Deposit-in-transit and Outstanding Checks) tested at 1 of 3 (33%) Youth Centers (Chicago), the Department could not provide adequate supporting documentation, therefore we were unable to determine the validity of the reconciling items. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds are safeguarded against waste, loss, unauthorized use, and misappropriation.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

- The Chicago Youth Center was not able to provide the list of Trust Fund adjustments in their accounting system (Fund Accounting and Commissary Trading System (FACTS)), therefore we were not able to verify if documentation was maintained to explain and justify the reason of the adjustments. The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the functions and procedures of the Department to furnish information to protect the legal and financial rights of the State and persons directly affected by the Department's activities.
- During our three-day visit at Chicago Youth Center, we noted that there is no Daily Trust Fund Reconciliation performed. Upon inquiry, the Account Tech in-charge for reconciliation was on medical leave and there is no backup personnel assigned to perform the reconciliation. The Directive (02.40.104 E4) requires the Trust Fund Accounts be reconciled daily. At the beginning of each day, the FACTS daily reconciliation process for the offender trust fund shall be completed. Any discrepancies shall be resolved immediately.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to understaffing.

It is important to properly administer locally held funds as they are not subject to appropriation and are held outside the State Treasury. In addition, failure to adequately administer locally held funds could lead to a failure to prevent or detect fraud, theft, unauthorized use, or insufficient funds. Further, inadequate administration of locally held funds also deters sufficient oversight, monitoring, and management's ability to identify and take timely corrective action when locally held funds are not operating as intended. (Finding Code No. 2022-008, 2020-008, 2018-008, 2016-006, 2016-009, 2014-004, 12-07, 10-09, 08-08)

**RECOMMENDATION**

We recommend the Department ensure requirements related to the locally held fund administration, as set forth in the Directives, are followed, or update its Administrative Directives to reflect current procedures. Further, we recommend the Department retain all necessary documentation regarding receipts, disbursements, and expenditures from the locally held funds.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to mention the errors were primarily due to IYC Chicago being understaff for FY'21-22. In September of 2022, the Department has since hired a Director of Human Resources, which will help increase and maintain staffing levels. Also, the Department has established a Corrective Action Plan to work with staff on the requirements of the operation and maintenance of locally held funds.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-009      **FINDING** (Inadequate Controls over the Employee and Resident Benefit Funds)

The Department of Juvenile Justice (Department) did not maintain adequate controls over its Employee and Resident Benefit Funds.

During testing, we noted the following:

- For two of 36 (6%) disbursements tested under the Resident Benefit Fund, totaling \$769, from 1 of 3 (33%) Youth Centers (Chicago), the Department could not provide supporting invoice. Therefore, we could not ascertain correctness of the transaction. The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the functions and procedures of the Department to furnish information to protect the legal and financial rights of the State and persons directly affected by the Department's activities.
- For two of 36 (6%) disbursements tested under the Resident Benefit Fund, totaling \$638, from 2 of 3 (67%) Youth Centers (Chicago and Warrenville), has no supporting approval by the Resident Benefit Fund committee. The Department's Administrative Directive (Directive) (02.43.102) requires the Chief Administrative Officer to appoint committees to review expenditures from the benefit funds. The requests for expenditures from the benefit funds must be submitted in writing to a member of the appropriate committee who shall present the requests at the next meeting. When possible, the request shall include the nature of the expenditure and the total approximate cost.
- For 2 of 20 (10%) disbursements tested under the Employee Benefit Fund, totaling \$458, from 1 of 3 (33%) Youth Centers (Chicago), the Department could not provide adequate supporting documentation. Hence, we could not ascertain proper approval by all members of the Employee Benefit Fund Committee. The Directive (02.43.102) requires the Chief Administrative Officer to appoint committees to review expenditures from the benefit funds. The requests for expenditures from the benefit funds must be submitted in writing to a member of the appropriate committee who shall present the requests at the next meeting. When possible, the request shall include the nature of the expenditure and the total approximate cost.
- One of three (33%) Center's tested (Chicago) did not provide the Schedule of Committee Members of the Employee Benefit Fund, thus, we cannot ascertain compliance of the Department as set forth by the Directive. The Directive (02.43.102) requires the committee to consist of three members, including the Leisure Time Activities Supervisor, an Assistant Chief Administrative Officer, and a representative of the Business Office.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

- For six of 36 (17%) receipts tested, totaling \$398, from 1 of 3 (33%) Youth Centers (Chicago), the Department could not provide adequate supporting documentation, so we were unable to substantiate the amounts collected were correct or determine the timeliness of deposit. The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the functions and procedures of the Department to furnish information to protect the legal and financial rights of the State and persons directly affected by the Department's activities.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted with the benefit funds were due to understaffing.

Failure to properly administer the Employee and Resident Benefit Funds could result in a breakdown of the authorization process and documentation of decisions and could lead to inappropriate expenditures not being prevented. Further, the failure to properly document and timely deposit receipts is noncompliance with the Directives and reduces the amount of cash available to pay current costs. (Finding Code No. 2022-009, 2020-009, 2018-009, 2016-006, 2014-004, 12-07, 10-09, 08-08)

**RECOMMENDATION**

We recommend the Department ensure requirements related to the locally held fund administration, as set forth in the Directives, are followed by Youth Center staff. Further, we recommend the Department retain all necessary documentation in regard to receipts, disbursements, and expenditures from the locally held funds.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to mention the errors were primarily due to understaffing at IYC Chicago for the FY'21-22. In September of 2022, The Department has since hired a Director of Human Resources, which will help increase and maintain staffing levels. Also, the Department has established a Corrective Action Plan to work with staff on the requirements of the operation and maintenance of locally held funds.



**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-010      **FINDING** (Inadequate Controls over the Travel and Allowance Fund)

The Department of Juvenile Justice (Department) did not maintain adequate controls over the Travel and Allowance Fund (Fund) at St. Charles Youth Center.

During testing, we noted there was an unreconciled variance of \$209 between balance per cash box and the general ledger account balance.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds are safeguarded against waste, loss, unauthorized use, and misappropriation. The Department's Administrative Directive (Directive) (02.40.104) dictates the methods in which the Fund should be reconciled each month. Further, the State Records Act (5 ILCS 160/8) requires preservation of records to contain adequate and proper documentation of the Department's transactions to furnish information to protect the legal and financial rights of the State.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to competing priorities.

Failure to follow the prescribed formal Directives could result in a breakdown of the authorization process and documentation of decisions and could lead to inappropriate expenditures not being prevented. Further, failure to retain appropriate documentation could lead to the improper use of State funds, property, or other assets, and resources. (Finding Code No. 2022-010, 2020-010, 2018-010, 2016-006, 2016-009, 2014-004, 2014-008, 12-07, 10-09, 08-08)

**RECOMMENDATION**

We recommend the Department ensure requirements related to the locally held fund administration, as set forth in the Directives, are followed by Youth Center staff. Further, we recommend the Department retain all necessary documentation in regard to receipts, disbursements, and expenditures from the locally held funds.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department has established a Corrective Action Plan to work with staff on the requirements of the operation and maintenance of locally held funds.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-011      **FINDING** (Inadequate Controls over Employee Training)

The Department of Juvenile Justice (Department) did not maintain adequate controls for the administration of employee training.

During testing, we noted the following:

- Three of 60 (5%) supporting documents for the required trainings were not provided for the employees sampled.
- Two of 10 (20%) newly hired employees tested did not complete the ethics training.
- Five of 10 (50%) newly hired employees completed the initial ethics training 14 to 85 days late from hiring date.
- Three of 10 (30%) newly hired employees tested did not complete the sexual harassment training program.
- Four of 10 (40%) newly hired employees completed the sexual harassment training program 33 to 85 days late from hiring date.
- One of 10 (10%) newly hired employees, who are non-security employees, completed the Pre-service Training 223 days late from hiring date.

The Department's Administrative Directive (Directive) (03.03.102) states that all employees shall complete all applicable fiscal year training mandates distributed by the Office of Professional Development and Training and any additional training required by his or her supervisor or Chief Administrator.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430/5-10) requires a person who fills a vacancy or is employed in a position requiring ethics training to complete his or her initial ethics training within 30 days after commencement of his or her office or employment. In addition, all officers, members, and employees must complete annual ethics training. Each ultimate jurisdictional authority must implement an ethics training program for its officers, members, and employees.

The Act (5 ILCS 430/5-10.5 (a-5)) requires a person who fills a vacancy in an elective or appointed position that requires training under this subsection must complete his or her initial harassment and discrimination prevention training program within 30 days after commencement of his or her office or employment.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

The Directive (03.03.102) requires, the worksite Training Coordinator together with the employee’s supervisor ensure that each new employee receives any additional mandated pre-service training at the worksite, as required by the Office of Professional Development and Training within the first month of employment.

Department officials indicated competing priorities and employee oversight were contributing factors to these exceptions.

Failure to attend required trainings such as ethics training may reduce the effectiveness of implemented policies, such as Directives, and governmental oversight. Training is crucial to Department employees, especially to individuals who have direct contact with Youths. (Finding Code No. 2022-011, 2020-011)

**RECOMMENDATION**

We recommend the Department maintain appropriate documentation and ensure requirements related to employee training as set forth in the Administrative Directive, and the Act, are followed by Department employees.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department has established a Corrective Action Plan that will monitor staff’s enrollment and completion of required training modules along with maintaining the required documentation.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-012      **FINDING** (Administrative Process Not Fully Segregated)

The Department of Juvenile Justice (Department) still has not fully implemented its split from the Department of Corrections (DOC), which occurred over 16 years before the end of this examination period.

During testing, we noted the Department’s activities had not been segregated from the activities of the DOC. Since it was separated from the DOC, the Department has been utilizing the Administrative Directives (Directives) originally established by DOC. The Directives established the Department’s operating policies and procedures to help ensure uniformity throughout the Department. While the Department has made some progress towards updating the Directives to reflect the Department’s unique purpose and mission, several Directives require updating. We noted 97 of 403 (24%) of the Department’s Directives have an effective date prior to the establishment of the Department. In addition, 38 of 403 (9%) of the Department’s Directives have been effective or amended since the Department’s separation from the DOC; however, the new and/or amended Directives are still DOC's or have DOC's headings and details.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

Effective June 1, 2006, an amendment to the Unified Code of Corrections (Code) (730 ILCS 5/3-2.5-5) established the Department. The Department is authorized by the Code (730 ILCS 5/3-2.5-15(e)) to share certain administrative services with either the DOC or a shared services center, including budgeting, accounting-related functions, auditing, human resources, legal, procurement, training, data collection and analysis, information technology, internal investigations, legislative services, and general office support. An interagency agreement between the Department and the DOC, effective July 1, 2006, enumerated these services in a written document.

The Department’s management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated these problems persist due to other competing priorities and resource constraints.

Failure to fully implement the intent of the Code to segregate the Department from the DOC represents noncompliance with State law and hinders the operating effectiveness of the Department’s internal control environment. (Finding Code No. 2022-012, 2020-012, 2018-012, 2016-001, 2014-001, 12-01, 10-01, 08-02)

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

**RECOMMENDATION**

We recommend the Department take action to establish its own Directives to reflect the General Assembly's policy to address the unique needs of the juvenile offender population.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department maintains this Unit has made significant strides in updating the Administrative Directives in FY'21-22 and has a completion rate of 66.3% to date. In the meantime, the Department has established a Corrective Action Plan which includes updating all Administrative Directives by January 2025.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-013      **FINDING** (Inadequate Controls over Performance Evaluations)

The Department of Juvenile Justice (Department) failed to conduct performance evaluations as required.

During testing, we noted the following:

- Seven of 60 (12%) employees tested were missing an annual performance evaluation document for Fiscal Year 2021 and 6 of 60 (10%) employees tested were missing an annual performance evaluation document for Fiscal Year 2022.
- Thirteen of 60 (22%) employees tested had evaluations administered between 2 and 254 days late for Fiscal Year 2021 and four of 60 (7%) employees tested had evaluations administered between 10 and 14 days late for Fiscal Year 2021.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Illinois Administrative Code (Code) (80 Ill. Admin. Code 302.270) requires performance records to include an evaluation of employee performance prepared by the Department not less often than annually.

In addition, according to the Department's Administrative Directive (Directive) (03.03.110), each employee shall have a list of measurable objectives for a specific work period and shall receive a documented evaluation of his or her job performance at least annually. Supervisory staff shall conduct a formal job performance evaluation on each employee prior to completion of any probationary period and annually thereafter. For a bargaining unit employee, the evaluation (CMS-201) shall be submitted no later than seven days after the employee's annual date or the last day of the probationary period. For a merit compensation employee, the evaluation (CMS-201MC) shall be submitted at least 30 days prior to the employee's annual date.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials attributed the issues noted to employee turnover and staffing shortages.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

Good internal controls dictate the annual evaluation be performed in a timely manner as it is an important component of the communication between the employee and employer on the performance and future expectations of the employee in the workplace. Employee evaluations support administrative personnel decisions by documenting regular performance measures. Late evaluations could cause delays in communicating positive and negative qualities of the employee's work performance. (Finding Code No. 2022-013, 2020-013, 2018-013, 2016-008, 2014-007, 12-11, 10-11, 08-12)

**RECOMMENDATION**

We recommend the Department follow the Code and the established Directive and hold management accountable for completing employee performance evaluations on a timely basis.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. In September of 2022, the Department has hired a Director of Human Resources, which will assist in increasing and maintaining staffing levels. The Department established a Corrective Action Plan that includes reminding supervisory staff the importance of completing the performance evaluations for all employees on a yearly basis in a timely manner. In the meantime, the State of Illinois is in the process of implementing the Human Capital management (HCM) system for all agencies, which include a performance evaluation component.



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-014      **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Department of Juvenile Justice (Department) did not adhere to provisions of the Fiscal Control and Internal Auditing Act (Act).

During testing, we noted the following:

- The Chief Internal Auditor position has remained vacant since January 1, 2017.
- In the FY22 audit plan, the Office of Internal Audit (OIA) proposed seven headcounts, however the OIA currently has one auditor.
- In the FY22 audit plan, we noted there are allocated hours for audits of major system of internal accounting and administrative controls, however, there was no audit report provided showing the completion of the audits.

This finding was first noted during the examination of the two years ended June 30, 2012. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Act (30 ILCS 10/2001(a)) requires the Department to maintain a full-time program of internal auditing. To accomplish this program, the Act (30 ILCS 10/2002) requires the Department to appoint a Chief Internal Auditor, who does not perform operational functions, to a five-year term.

Further, the Act (30 ILCS 10/2003(a)) requires the full-time program of internal auditing include: 1) a two-year internal audit plan designed to audit major systems of internal accounting and administrative controls on a periodic basis, including tests of the Department's obligation, expenditure, receipt, and use of public funds of the State and of funds held in trust to determine whether those activities are in accordance with applicable laws and regulations and the Department's grants received or made to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations; 2) reviews of major new electronic data processing systems and any major modifications of those systems before their installation to ensure the systems provide for adequate audit trails and accountability; and, 3) special audits of the Department as directed by the Director.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to lack of available qualified staff.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

Failure to establish an internal audit program in accordance with the requirements of the Act where the internal audit function develops a deep understanding of the Department’s functions and processes, performs audits of the Department’s major systems of internal accounting and administrative controls on a periodic basis, and reviews major new changes and modifications to information systems prior to implementation, and submits a written report by September 30 to the Director detailing how the audit plan for that year was carried out, represents noncompliance with State law and weakens the Department’s ability to assess its overall internal control environment. (Finding Code No. 2022-014, 2020-014, 2018-014, 2016-012, 2014-012, 12-18)

**RECOMMENDATION**

We recommend the Department appoint a Chief Internal Auditor and ensure a full-time program of internal auditing is in place and functioning, and to perform audits of major systems of internal accounting and administrative controls on a periodic basis, as required by the Act.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to note that although the Department had one Internal Auditor I, the Department relied on the Public Safety Shared Services Center (PSSSC) agreement, that shared a Chief Internal Auditor and Internal Auditing Staff. The PSSSC was understaffed the last several years. The Department also established a Corrective Action Plan that includes evaluating the feasibility of hiring the Chief Internal Auditor which will allow additional hours to complete the Internal Audits on major systems as required by the Act.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-015      **FINDING** (Policies and Procedures Regarding Operation of State Vehicles  
Not Followed)

The Department of Juvenile Justice (Department) did not maintain adequate documentation and control over its State vehicles' maintenance records, and vehicle accidents during the examination period.

During the testing of vehicle accident reports, we noted for 1 of 5 (20%) reported accidents tested involving the Department's vehicles, the accident was not reported to the Department of Central Management Services (CMS).

During the testing of vehicle maintenance records, we noted the following:

- Three of 28 (11%) vehicles tested did not receive routine oil changes on a timely basis.
- Three of 28 (11%) vehicles tested did not receive oil changes during the examination period.

This finding was first noted during the examination of the two years ended June 30, 2008. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

According to the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5040.520), a driver of a state-owned or leased vehicle which is involved in an accident of any type is to report the accident to the appropriate law enforcement agency and to CMS by completing the Motorist's Report of Illinois Motor Vehicle Accident form (SR-1). The Form SR-1 is to be completed, as nearly as possible, in its entirety including a clear description of the accident and the conditions surrounding the accident. In no case is the report to be completed later than three (3) days following an accident. If the State driver is incapable of completing the report because of death or disability, the driver's supervisor should complete the form. CMS also states the completion of the Uniform Cover Letter is vital to proceed with the adjustment process.

The Department's Administrative Directive (Directive) (02.75.149) further states that accidents involving any vehicle operated in the conduct of State business are to be promptly reported regardless of the dollar amount. The Directive (02.75.149) also states the Vehicle Accident Coordinator is to submit appropriate reports to CMS within 7 days following the accident.

The Code (44 Ill. Admin. Code 5040.400) requires the Department to ensure all State-owned or leased vehicles undergo regular service and/or repair in order to maintain the vehicles in a road worthy, safe, operating condition. In addition, the Code (44 Ill. Admin. Code 5040.410) requires the Department to have its vehicles inspected by CMS or an authorized vendor at least once per year.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

The Department’s management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to employee oversight and limited staffing resources.

Untimely submission or failure to maintain and track submission of the forms for vehicle accidents could lead to unclear facts and make it more difficult to follow up on any possible liability to the Department or the State of Illinois. In addition, failure to timely complete and submit accident reports represents noncompliance with the Code and risks the Department forfeiting coverage under the State’s auto liability plan. Failure to perform regular maintenance on State vehicles could result in more significant expenditures related to the repair or replacement of the vehicles. (Finding Code No. 2022-015, 2020-015, 2018-015, 2016-011, 2014-011, 12-16, 10-15, 08-19)

**RECOMMENDATION**

We recommend the Department submit vehicle accident reports timely and complete Uniform Cover Letters and Form SR-1s properly. We also recommend the Department enforce vehicle maintenance schedules to reduce future year expenditures for repairs and to extend the useful lives of vehicles.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to note we have made significant improvements in this area and hired a Property Control Manager in June of 2022. The Department has established a Corrective Action Plan and will work with staff to stress the importance of filing of the Vehicle Accident Reports in a timely manner and completing routine maintenance within the prescribed deadlines.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-016      **FINDING** (Inadequate Controls over Contractual Agreements)

The Department of Juvenile Justice (Department) did not have adequate controls over contractual agreements.

During testing, we noted the following:

- One of 18 (6%) contractual agreements tested was missing a Contract Obligation Document (COD).
- One of 32 (3%) monthly Contracts and Obligation Reconciliation Reports for Fiscal Year 2021 was completed 27 days late.

This finding was first noted during the examination of the two years ended June 30, 2018. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The State Records Act (5 ILCS 160/8) states the head of each agency shall cause to be made and preserved records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

The Statewide Accounting Management System (SAMS) (Procedure 15.30.30) requires the Agency Contract Report or the Obligation Activity Report to be reconciled within 60 days of the month end.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the issues noted were due to employee oversight, competing priorities, and lack of resources.

Failure to maintain adequate controls over contracts by the Department may result in a lack of accountability or impact the Departments ability or effectiveness to carry out part of their administrative and operational duties. (Finding Code No. 2022-016, 2020-016, 2018-016)

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

**RECOMMENDATION**

We recommend the Department maintain CODs and timely complete monthly Contracts and Obligation Reconciliations Report.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to note the very small error rate and that we have made significant strides in this area. Under the Public Safety Shared Service Center (PSSSC) Agreement, the Department relies on PSSSC to file the Contract and Obligation Reconciliation Reports. The PSSSC was understaffed during the time the report was filed 27 days late but has made significant strides to maintain staffing levels and file reports timely since. The Department also established a Corrective Action Plan that includes strengthening internal controls on the requirements of contracts.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-017      **FINDING** (Inadequate Controls over the Administration of Interagency Agreements)

The Department of Juvenile Justice (Department) did not have adequate controls over interagency agreements.

The Department had no existing policies and procedures for initiating and monitoring interagency agreements (IGAs).

During our testing of IGAs, we noted the following:

- Three of 7 (43%) interagency agreements tested were not terminated when they were no longer enforceable or applicable.
- The Department has not yet executed an Interagency Agreement in accordance with the Children and Family Services Act (Act) (20 ILCS 505/43).

This finding was first noted during the examination of the two years ended June 30, 2016. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources, obligations, and costs are in compliance with applicable laws, rules, and agreements.

The State Records Act (5 ILCS 160/8) states the head of each agency shall cause to be made and preserved records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

The Act (20 ILCS 505/43) states the Department together with the other agencies such as Children and Family Services, the Department of Human Services, the Department of Healthcare and Family Services, the Illinois State Board of Education, the Department of Corrections, the Illinois Urban Development Authority, and the Department of Public Health enter into an interagency agreement for the purpose of providing preventive services to youth in care and young adults who are aging out of or have recently aged out of the custody or guardianship of the Department of Children and Family Services.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the issues noted were due to competing priorities and lack of resources.

Failure to maintain adequate controls over interagency agreements by the Department may result in a lack of accountability or impact the Department's ability or effectiveness to carry out part of their administrative and operational duties. (Finding Code No. 2022-017, 2020-017, 2018-017, 2016-015)

**RECOMMENDATION**

We recommend the Department strengthen controls over initiating and monitoring IGAs.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department has established a Corrective Action Plan and will work with staff to ensure the interagency agreements adequately maintained and established when needed.



**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-018 **FINDING** (Inadequate Internal Controls over Census Data)

The Department of Juvenile Justice (Department) did not timely complete a census data reconciliation to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Department's employees within the Fund are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, we noted CMS' actuaries use SERS' census data records to prepare the OPEB actuarial valuation.

During testing, we noted the Department did not timely perform an initial complete reconciliation of its census data recorded by SERS to its internal records to establish a base year of complete and accurate census data. The reconciliation was submitted in parts from January 2022 and completed on May 12, 2022, 41 days after the approved extended deadline of April 1, 2022 (original deadline was September 1, 2021).

In addition, we were not able to review the supporting documentation used to perform the reconciliation for the year-to-date earnings and service credits.

For employers participating in plans with multiple-employer and cost-sharing characteristics, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB)

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the State Records Act (5 ILCS 160/8) requires the Department make and preserve records containing adequate and proper documentation of its essential transactions to protect the legal and financial rights of the State and of persons directly affected by the Department's activities.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

Department officials indicated inadequate staffing resulted in the delay of the reconciliation.

Failure to timely reconcile active members' census data reported to and held by SERS to the Department's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the State's pension and OPEB balances, which may result in a misstatement of these amounts. (Finding Code No. 2022-018)

**RECOMMENDATION**

We recommend the Department timely complete the SERS annual reconciliation process of its active members' census data from its underlying records to a report of the census data submitted to each plan's actuary.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. Under the Public Safety Shared Service Center (PSSSC) Agreement, the Department relies on PSSSC to perform this function. PSSSC has been understaffed for the last several years. In September of 2022, the Department has hired a Director of Human Resources and will work to transfer this function to the Department as part of the established Corrective Action Plan.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-019      **FINDING** (Inadequate Administration of Discipline Policies)

The Department of Juvenile Justice (Department) failed to maintain adequate administration of discipline policies at the Youth Centers.

During testing of the Department’s administration of discipline policies, we noted the following:

- For 18 of 40 (45%) disciplinary tickets tested from five Youth Centers (Chicago, Harrisburg, Pere Marquette, St. Charles and Warrenville), Notice of Disciplinary Decision (DJJ 0545) was approved by the Chief Administrative Officer (CAO) 1 to 13 days late after completion of the Adjustment Committee Summary and Recommendations (DJJ 0544). The Department’s Administrative Directive (Directive) (04.01.140 L2) requires, within 3 days of receiving the Administrator Reviewer’s recommendations, the Chief Administrative Officer shall review the Administrative Reviewer’s recommendations.
- For 3 of 40 (8%) disciplinary tickets tested from one Youth Center (Chicago), Notice of Disciplinary Hearing (DJJ 0543) was served more than 12 hours after completion of the Behavior Report (DJJ 0541). The Directive (04.01.140 I2) requires the Reviewing Officer ensure the Youth is served with the DJJ 0543, Notice of Disciplinary Hearing, and the DJJ 0522, Youth hearing Preparation Form, within 12 hours after completing the above duties (Behavior Report).
- For 1 of 40 (3%) disciplinary tickets tested from one Youth Center (St. Charles), a DJJ 0543 was not properly completed. The form was missing information on the date and time it was prepared. In addition, the DJJ 0543 form had no signature of the Youth as evidence the form was served to the Youth. The Directive (04.01.140 I2) requires the Reviewing Officer ensure the Youth is served with the DJJ 0543 and the DJJ 0522 within 12 hours after completing the DJJ 0541.
- For 4 of 40 (10%) disciplinary tickets tested from one Youth Center (Chicago), the Department was unable to provide the DJJ 0545 form. As a result we were unable to determine if the form was approved by the CAO and signed by the Youth. The Directive (04.01.140 L7) requires, upon approval of the CAO and Director, the Youth’s Youth and Family Specialist print the DJJ 0545 form from Youth 360 (Y360) (system used to track progress of disciplinary tickets) and ensure it is provided to and signed by the Youth.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

- For 1 of 40 (3%) disciplinary tickets tested from one Youth Center (Chicago), the Department was unable to provide the DJJ 0541 form, therefore we were unable to determine the existence of the report. In addition, for 1 of 40 (3%) tickets tested from one Youth Center (St. Charles), no time and date was recorded on the DJJ 0541 form, therefore, we were unable to determine the timeliness of the preparation and submission of the report. The Directive (04.01.140 f4) requires the completed DJJ 0541 be submitted by the end of the shift to the Shift Supervisor.
- For 1 of 40 (3%) disciplinary tickets tested from one Youth Center (Chicago), the DJJ 0545 form was not signed by the Youth. The Directive (04.01.140 L7) requires, upon approval of the CAO and Director, the Youth's Youth and Family Specialist print the DJJ 0545 form from Y360 and ensure it is provided to and signed by the Youth.

This finding was first noted during the examination of the two years ended June 30, 2014. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Unified Code of Corrections (Code) (730 ILCS 5/3-10-8(e)) requires a written report of any infraction for which discipline is imposed to be filed with the Chief Administrative Officer within 72 hours of the occurrence of the infraction or the discovery of it and such report to be placed in the file of the Youth Center.

The State Records Act (Act) (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the Department designed to furnish information to protect the legal and financial rights of the State and of the persons directly affected by the Department's activities.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions were due to competing priorities.

Failure to properly complete and maintain records of Youth discipline represent noncompliance with the Code and Act and could lead to the imposition of improper discipline upon Youths. (Finding Code No. 2022-019, 2020-019, 2018-019, 2016-010, 2014-009)

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

**RECOMMENDATION**

We recommend the Department ensure the requirements related to discipline, as set forth by the Code, are known and followed by all Youth Center staff. Further, we recommend the Department adopt controls to provide assurance proper documentation is maintained for all Youth discipline reports and procedures.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to note the very small error rate and we have made significant improvements in this area. The Department also has established a Corrective Action Plan and will implement sufficient internal controls to ensure forms are timely approved and documents are maintained.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-020 **FINDING** (Required Reports did not Contain Required Elements)

The Department of Juvenile Justice (Department) did not properly complete and submit annual and quarterly reports to the Governor and General Assembly.

During testing, we noted the following:

- The Department did not timely submit its 2020 and 2021 Annual Reports to the Governor and General Assembly. The 2020 and 2021 reports were submitted 60 and 332 days late, respectively.
- Seven of 8 (88%) quarterly reports were submitted to the Governor and General Assembly 13 to 424 days late. For the remaining one quarterly report (12%), the Department could not provide documentation indicating when the report was filed with the Governor and General Assembly.
- Eight of 8 (100%) quarterly reports did not have the required information such as the number of reported youth sexual aggression towards staff and number of staff injuries resulting from youth violence at each facility.

This finding was first noted during the examination of the two years ended June 30, 2018. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Unified Code of Corrections (Code) (730 ILCS 5/3-2.5-61(a-b)) requires the Director to make an annual report to the Governor and General Assembly concerning persons committed to the Department, its institutions, facilities, and programs of all moneys expended and received, and on what accounts expended. The Code further requires the reports to be received no later than January 1 of each year. The report shall include the ethnic and racial background data, not identifiable to an individual, of all persons committed to the Department, its institutions, facilities, programs, and outcome measures established within the Juvenile Advisory Board. It also requires the Department to, by January 1, April 1, July 1, and October 1 of each year, transmit a report to the Governor and General Assembly that includes, but is not limited to, the following information: (1) the number of youth in each of the Department's facilities and the number of youth on aftercare; (2) the demographics of sex, age, and geographic location where the offense occurred; (3) the educational and vocational programs provided at each facility and the number of residents participating in each program; (4) the present capacity levels in each facility; and (5) the ratio of security staff to residents in each facility by federal Prison Rape Elimination Act definitions.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

The State Records Act (5 ILCS 160/8) states the head of each agency shall cause to be made and preserved records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to competing priorities.

Failure to timely submit and include all the required information is noncompliance with the Code and limits oversight from the Governor and the General Assembly. (Finding Code No. 2022-020, 2020-020, 2018-020)

**RECOMMENDATION**

We recommend the Department strengthen procedures to ensure all required reports are timely submitted to the Governor and General Assembly and all required elements are included in the reports.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department has established a Corrective Action Plan and will work with staff to implement the required elements in all reports and added submissions along with the filing protocols for the quarterly and annual reports. The Department also is in the process of building the capacity to gather and report the information required for the quarterly reports.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-021 **FINDING** (Noncompliance with the Unified Code of Corrections Regarding Inspections of Juvenile Detention Facilities)

The Department of Juvenile Justice (Department) failed to maintain documentation that notices of noncompliance findings that resulted from the Department's inspections of juvenile detention facilities were provided to the county sheriffs.

During the testing of inspection reports (reports) of juvenile detention facilities, we noted the following:

- 8 of 16 (50%) reports were provided during testing and results indicated all the areas were examined. However, it could not be determined if proper notifications were made to the county board and sheriffs.
- 5 of 16 (31%) locations tested were not inspected during the Fiscal Year 2021.
- 5 of 16 (31%) locations tested during the Fiscal Year 2021 did not explain further the noncompliance issues noted.
- 2 of 16 (13%) locations tested during the Fiscal Year 2021 did not have copies of inspection reports.

This finding was first noted during the examination of the two years ended June 30, 2016. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Unified Code of Corrections (Code) (730 ILCS 5/3-15-3(b)) requires the Department to inspect each juvenile facility at least yearly and give notice to the county board and sheriff of any noncompliance findings that result from the inspections.

The Department's management team is responsible for implementing timely corrective action on all of the findings identified during a State compliance examination.

Department officials indicated the exceptions noted were due to staff turnover and the pandemic.

Failure of the Department to notify the county board and sheriff of noncompliance findings resulting from inspections by the Department of juvenile detention facilities is noncompliance with the Code and could result in juvenile detention facilities not complying with the Department's procedures for the provision of mental health and developmental disability services. Further, failure to provide notice to the county board and sheriff may limit the Department's ability to petition



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

a court to order compliance if the noncompliance continues to occur six months after notice is provided to the county board and sheriff as noted in the Code. (Finding Code No. 2022-021, 2020-021, 2018-021, 2016-014)

**RECOMMENDATION**

We recommend the Department ensure the county board and sheriffs are notified of noncompliance findings that result from the Department’s inspections of juvenile detention facilities.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to mention inspections were not completed due to COVID and staff turnover. In August of 2021, the Department recently hired a Chief of Performance and Innovation and has established a corrective action plan and has a completion rate of 100% to date.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-022      **FINDING**      (Weaknesses Regarding Security and Control of Confidential Information)

The Department of Juvenile Justice (Department) had weaknesses related to the security and control of personal and confidential information.

In order to carry out its mission, the Department maintains several computer systems which contain confidential or personal information, such as names, addresses, and Social Security numbers. In addition, the Department maintains protected health information that is considered confidential and required to be protected under the Health Insurance Portability and Accountability Act (HIPAA).

We noted the Department failed to protect personal, medical, and confidential information on all Information Technology (IT) equipment. Specifically, during our testing at the Department’s Youth Centers, we noted a significant amount of IT equipment sitting in condemned/uninhabitable and working buildings, from which the data had not been removed. In addition, the Department’s Fiscal Years 2021 and 2022 Certification of Inventory, documented missing equipment, including 72 PCs/laptops totaling \$41,633 and 144 PCs/laptops, totaling \$118,738, respectively.

We also noted the Department had not conducted an assessment to determine the confidentiality of the data or provided documentation to support the appropriate removal of confidential data or use of encryption on the stored or missing IT equipment. As a result, we were unable to determine if any notifications were required.

This finding was first noted during the examination of the two years ended June 30, 2014. In subsequent years, the Department has been unsuccessful in implementing a corrective action plan.

The Personal Information Protection Act (815 ILCS 530/12) requires any State agency that collects personal information to notify such persons at no charge if there has been a breach of security of the system data or written materials following discovery of the breach.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State’s resources.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

The Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Media Protection Section, requires entities' security and privacy programs collaborate on the development of media protection policy and procedures.

Department management indicated the lack of staffing and resources contributed to the weaknesses.

Failure to maintain adequate internal controls could result in the accidental or unauthorized disclosure of confidential data. (Finding Code No. 2022-022, 2020-022, 2018-005, 2016-007, 2014-004)

**RECOMMENDATION**

We recommend the Department:

- Perform a detailed assessment to determine if any of the unused or missing IT equipment contained confidential information.
- Review current practices to determine if enhancements can be implemented to prevent the theft or loss of IT equipment.
- Establish procedures to immediately notify security personnel of any missing or stolen IT equipment to allow them to assess if a computer may have contained confidential information, and document the results of the assessment.
- Ensure all confidential information is protected with methods such as encryption or redaction.
- Ensure all data is properly and timely removed from unused IT equipment.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to mention that although accepting the recommendation, the Department maintains a highly secure computer environment that safeguards confidential and personal information. The Department works with the Department of Innovation and Technology (DoIT) to maintain multiple layers of security including, but not limited to, a firewall and continuous vulnerability scanning. The Department has established a Corrective Action Plan to continue efforts to work internally with DoIT to remove hard drives and recycle unused old computers and complete an assessment of confidential information.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

2022-023      **FINDING** (Noncompliance with the Unified Code of Corrections Regarding Youth Releases)

The Department of Juvenile Justice (Department) did not adhere to provisions of the Unified Code of Corrections (Code).

During testing, we noted the following:

- Seven of 40 (18%) samples tested of Youth releases did not have the supporting Youth’s Condition of Aftercare Release form (Form) on file. These exceptions were noted in Belleville and Springfield Aftercare facilities.
- Of the remaining 33 Forms on file, we noted 2 Forms (6%) were not signed by the Youth. These exceptions were noted at Springfield Aftercare facility.

The Code (730 ILCS 5/3-2.5-80 (b)) requires a copy of Youth’s conditions of aftercare release be signed by the Youth and given to the Youth and to his or her aftercare specialist who shall report on the Youth’s progress under the rules of the Department.

Department officials indicated inadequate staff transition resulted in the exceptions noted.

Failure to ensure documentation is maintained and complete upon the release of the Youth represents noncompliance with the Code. (Finding Code No. 2022-023)

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure Aftercare facility staff properly complete and retain the required documentation relating to Youth releases.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department has established a Corrective Action Plan in 2022 that includes regular case file audits to ensure all files are complete.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-024      **FINDING**      (Lack of Adequate Controls over the Review of Internal Controls over Service Providers)

The Department of Juvenile Justice (Department) did not obtain or conduct timely independent internal control reviews over its service providers.

We requested the Department provide the population of service providers utilized in order to determine if the Department had reviewed the internal controls over the service providers. In response to our request, the Department provided a listing of eight service providers utilized during the examination period.

The Department utilized these service providers to provide:

- Hosting of its servers and application systems, maintenance of network and infrastructure, and security administration of user access.
- Hosting of a cloud-based major application.
- Development of an electronic medical health system and its maintenance.
- Provision of hardware that would run an educational system for the youth offenders.

During testing of the eight service providers, we noted the Department:

- Did not obtain System and Organization Control (SOC) reports or conduct independent internal control reviews for all of its service providers.
- Did not conduct an analysis of the SOC reports to determine the impact of the modified opinions or the noted deviations.
- Had not conducted an analysis of the Complementary User Entity Controls (CUECs) documented in the SOC reports.

The Department is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to assure its critical and confidential data are adequately safeguarded. This responsibility is not limited due to the processes being outsourced.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

Department management indicated they depended on the Department of Innovation and Technology for the review of SOC reports. However, they were not provided a copy of the review.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the Department does not have assurance the service providers' internal controls are adequate. (Finding Code No. 2022-024, 2020-024)

**RECOMMENDATION**

We recommend the Department determine and document if a review of controls is required. If required, the Department should:

- Obtain SOC reports (or perform independent reviews) of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the CUECs relevant to the Department's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the usage of the subservice organizations would not impact the Department's internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the Department, and any compensating controls.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation. The Department would like to mention that staff is working internally and with the Department of Innovation and Technology to improve its accountability and controls over service providers. The Department established a Corrective Action Plan that includes compiling a list of external service providers, obtaining the SOC Reports, and reviewing the SOC Reports for internal control deficiencies.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2022**

2022-025      **FINDING** (Inadequate Controls over Release Documents)

The Department of Juvenile Justice (Department) failed to maintain accurate and complete documentation upon the release of Youths.

During testing, we noted the following:

- For thirty-two of 40 (80%) Youth tested from five Youth Centers, documentation showing the Department verified the Youth’s social security number was not provided. These exceptions were noted at Chicago, Harrisburg, Pere Marquette, and St. Charles Youth Centers.
- Three of 40 (8%) Youth Count Adjustment forms (DJJ 0194) tested from five Youth Centers were not properly completed. In one instance, we were not able to determine whether HIV Testing & Counseling was offered upon release of the Youth; one DJJ 0194 was missing the signature of the Records Officer; and one DJJ 0194 was missing the signatures of the Records Officer and the Field Service Representative. These exceptions were noted at the Chicago Youth Center.

The Unified Code of Corrections (Code) (730 ILCS 5/3-2.5-75 (e)) requires, upon the release of a Youth on aftercare or who has been wrongfully imprisoned, the Department to verify the Youth’s full name, date of birth, and social security number. In addition, the Code (730 ILCS 5/3-2.5-75 (d)) requires the Department to provide released Youths with information concerning programs and services of the Department of Public Health to ascertain whether that Youth has been exposed to the Human Immunodeficiency Virus (HIV) or any identified causative agent of Acquired Immunodeficiency Syndrome (AIDS).

The State Records Act (5 ILCS 160/8) requires the Department to make and preserve records containing adequate and proper documentation of essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency’s activities.

The Department’s Administrative Directive (04.50.115) II.F5 requires a DJJ 0194 be prepared by the Records Officer and signed by the Field Service Representative.

Department officials indicated the documentation was not properly maintained due to oversight and staff turnover.

Failure to ensure documentation is complete upon the release of Youths represents noncompliance with the Code. (Finding Code No. 2022-025)

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2022**

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure Youth Center staff properly complete and retain the required documentation relating to Youth releases.

**DEPARTMENT RESPONSE**

The Department accepts the recommendation to strength control over the youth's release documents. The Department also has established a corrective action plan to ensure all required forms are accurately completed and retained.



**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
**For the Two Years Ended June 30, 2022**

A. **FINDING:** (Inadequate Controls over Economic Interest Statements)

During the prior examination, the Department of Juvenile Justice (Department) failed to maintain adequate records substantiating the population of employees required to file economic interest statements during the examination period.

During the current examination, our testing indicated the Department maintained adequate records substantiating the population of employees required to file economic interest statements. (Finding Code No. 2020-003, 2018-003)

B. **FINDING:** (Inadequate Controls over Leaves of Absences)

During the prior examination, the Department of Juvenile Justice (Department) did not ensure employees' requests for leaves of absences were properly documented and approved timely.

During the current examination, our sample testing indicated employees' requests for leaves of absences were properly documented and approved timely. (Finding Code No. 2020-007)

C. **FINDING:** (Inadequate Controls over Receipts and Refunds)

During the prior examination, the Department of Juvenile Justice (Department) did not maintain adequate controls over receipts and refunds.

During the current examination, our sample testing indicated the Department maintained adequate controls over receipts and refunds. (Finding Code No. 2020-018, 2018-018)

D. **FINDING:** (Lack of Disaster Contingency Planning)

During the prior examination, the Department of Juvenile Justice (Department) had not developed a disaster recovery plan or conducted recovery testing to ensure recovery of its applications and data.

During the current examination, our testing indicated the Department developed a disaster recovery plan and conducted recovery testing to ensure recovery of its applications and data. (Finding Code No. 2020-023, 2018-011, 2016-013, 2014-013)

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
**For the Two Years Ended June 30, 2022**

E. **FINDING:** (Incorrect Calculation of Release Dates)

During the prior examination, the Department of Juvenile Justice (Department) did not ensure all conditions needed to correctly calculate the target release dates were included in the Youth 360 system.

During the current examination, our sample testing indicated all conditions needed to correctly calculate the target release dates were included in the Youth 360 system. (Finding Code No. 2020-025, 2018-007, 2016-004)