



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020**

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

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

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STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

**AGENCY OFFICIALS**

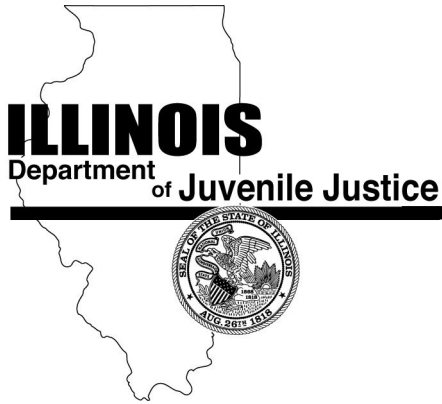
Director	Heidi Mueller
Deputy Director of Operations	William Peyton
Deputy Director of Program Services	Robert Vickery
Deputy Director of Aftercare	Eva Moore
Chief of Staff (01/02/19 to present)	Erin Johnson
Chief of Staff (07/01/18 to 01/01/19)	Vacant
Superintendent of School District #428 (Acting) (07/01/20 to present)	Tresa Dunbar
Superintendent of School District #428 (07/01/18 to 06/30/20)	Sophia Jones-Redmond
Chief of Training and Staff Development	Marna Satlak
Administrator of Affirmative Action and Minority Recruitment	James Crowley
Chief Financial Officer	Andrew Munemoto
Chief Legal Counsel (04/01/19 to present)	NeAngela Dixon
Chief Legal Counsel (Acting) (09/01/18 to 03/31/19)	NeAngela Dixon
Chief Legal Counsel (04/16/18 to 08/31/18)	Esther Yahnig

**AGENCY OFFICES**

The Department of Juvenile Justice's primary administrative offices are located at:

2715 West Monroe Street  
Springfield, Illinois 62704

1112 South Wabash Avenue, 2nd Floor  
Chicago, Illinois 60605



**JB Pritzker**  
Governor

**Heidi Mueller**  
Director

1112 South Wabash Avenue, 2<sup>nd</sup> Floor  
Chicago, Illinois 60605  
Telephone: (312) 814-3848 / TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

June 4, 2021

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 State of Illinois, 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, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019 and June 30, 2020, the Department has materially complied with the specified requirements 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 very truly,

State of Illinois, Department of Juvenile Justice

**SIGNED ORIGINAL ON FILE**

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Ms. Heidi Mueller, Director

**SIGNED ORIGINAL ON FILE**

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Mr. Andrew Munemoto, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

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Ms. NeAngela Dixon, Chief Legal Counsel

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes 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**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	25	21
Repeated Findings	21	13
Prior Recommendations Implemented or Not Repeated	-	4

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	11	2018/2008	Inadequate Controls over State Property	Material Weakness and Material Noncompliance
2020-002	16	2018/2018	Inadequate Controls over Voucher Processing	Material Weakness and Material Noncompliance
2020-003	19	2018/2018	Inadequate Controls over Economic Interest Statements	Material Weakness and Material Noncompliance
2020-004	21	2018/2018	Inaccurate Youth Transfer Listing	Material Weakness and Material Noncompliance

## SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
2020-005	23	2018/2018	Failure to Maintain Required Personnel Documentation	Material Weakness and Material Noncompliance
2020-006	26	New	Reconciliations Not Performed Timely	Significant Deficiency and Noncompliance
2020-007	28	New	Inadequate Controls over Leaves of Absences	Significant Deficiency and Noncompliance
2020-008	30	2018/2008	Inadequate Controls over the Resident Trust Fund	Significant Deficiency and Noncompliance
2020-009	33	2018/2008	Inadequate Controls over the Employee and Resident Benefit Funds	Significant Deficiency and Noncompliance
2020-010	36	2018/2008	Inadequate Controls over the Travel and Allowance Fund	Significant Deficiency and Noncompliance
2020-011	38	New	Inadequate Documentation of Employee Training	Significant Deficiency and Noncompliance
2020-012	40	2018/2008	Administrative Process Not Fully Segregated	Significant Deficiency and Noncompliance
2020-013	42	2018/2008	Inadequate Controls over Performance Evaluations	Significant Deficiency and Noncompliance
2020-014	44	2018/2012	Noncompliance with the Fiscal Control and Internal Auditing Act	Significant Deficiency and Noncompliance
2020-015	46	2018/2008	Policies and Procedures Regarding Operation of State Vehicles Not Followed	Significant Deficiency and Noncompliance
2020-016	49	2018/2018	Inadequate Controls over Contractual Agreements	Significant Deficiency and Noncompliance
2020-017	51	2018/2016	Inadequate Controls over the Administration of Interagency Agreements	Significant Deficiency and Noncompliance

## SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
2020-018	53	2018/2018	Inadequate Controls over Receipts and Refunds	Significant Deficiency and Noncompliance
2020-019	55	2018/2014	Inadequate Administration of Discipline and Grievance Policies	Significant Deficiency and Noncompliance
2020-020	57	2018/2018	Required Reports did not Contain Required Elements	Significant Deficiency and Noncompliance
2020-021	59	2018/2016	Noncompliance with the Unified Code of Corrections Regarding Inspections of Juvenile Detention Facilities	Significant Deficiency and Noncompliance
2020-022	61	2018/2014	Weakness Regarding Security and Control of Confidential Information	Significant Deficiency and Noncompliance
2020-023	63	2018/2014	Lack of Disaster Contingency Planning	Significant Deficiency and Noncompliance
2020-024	65	New	Lack of Adequate Controls over the Review of Internal Controls over Service Providers	Significant Deficiency and Noncompliance
2020-025	67	2018/2016	Incorrect Calculation of Release Dates	Significant Deficiency and Noncompliance

### PRIOR FINDINGS NOT REPEATED

There were no prior findings not repeated.

### EXIT CONFERENCE

The Department of Juvenile Justice waived an exit conference in a correspondence from Theresa Churchill, Internal Audit, on May 5, 2021. The responses to the recommendations were provided by Theresa Churchill, Internal Audit, in a correspondence dated May 11, 2021.





**INDEPENDENT ACCOUNTANT'S REPORT  
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND  
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**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, 2020. 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.

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 requirements applicable to the Department during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as items 2020-001 through 2020-005, 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 deviations from the specified requirements described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2020, 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 2020-006 through 2020-025.

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.

### **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 2020-001 through 2020-005 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 2020-006 through 2020-025 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.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on the Department's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2019, and June 20, 2020, in Schedules 1 through 6 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Department management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2019, and June 30, 2020, in Schedules 1 through 6. We have not applied procedures to the accompanying supplementary information for the years ended June 30, 2018, in Schedules 2 through

6 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 2 through 6 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
June 4, 2021

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2020**

2020-001      **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.

The Department did not timely and accurately enter transactions into the property control system. We noted equipment purchases/additions were not being timely entered. We also noted addition and deletion reports could not be agreed to activity reported in the Agency Report of State Property (Form C-15) reported to the Office of the State Comptroller (Comptroller). As a result, we were unable to reconcile the Department-wide Form C-15s to the Comptroller’s Object/Expenditures by Quarter Reports (SA02). The unreconciled differences totaled (\$379,470) and \$587,496 in Fiscal Year 2019 and Fiscal Year 2020, respectively.

We also noted the Department does not have a policy clearly delineating the categories of equipment considered subject to theft.

Due to these conditions, we were unable to conclude whether the Department’s population of inventory records was sufficiently precise and detailed under Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department’s State property.

**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 items from the property listing provided by the Department and performed testing.

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.

During testing, we noted the following:

- The Department’s property control listing did not accurately report equipment locations and location codes.
  - Items were still being reported on the property listing at closed Youth Centers (IYC) and Aftercare Centers (AC), including 13 equipment items, totaling \$7,668, under AC Washington Cottage; 113 equipment items, totaling \$29,680, under AC Chicago Healy; 477 equipment items, totaling \$189,284, under IYC Kewanee; 130 equipment items, totaling \$29,160, under IYC Murphysboro; and 1,038 equipment items, totaling \$229,562, 55 buildings, totaling \$29,825,386, and 160 acres of land, totaling \$573,103, under IYC Joliet. These closed Youth Centers reopened as facilities under the Department of Corrections.

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- Although there were eight aftercare locations throughout the State, the property listing only contained two location codes: Springfield and Chicago.
- Items at different locations utilized the same location code used by the Director's Offices.
- Eleven of 17 (65%) equipment items selected from the property listing, totaling \$68,109, were not found because the location codes in the property records did not reflect the actual location. These exceptions were noted during the scheduled visit to the Director's Office in Springfield.
- Five of 60 (8%) equipment items selected from the property listing, totaling \$929,049, were unable to be located. These exceptions were noted at Chicago and St. Charles Youth Centers.
- Fourteen of 77 (18%) equipment items selected from the property listing, totaling \$246,186, had missing tag numbers. These exceptions were noted at the Director's Office in Chicago, Pere Marquette, St. Charles, and Warrenville Youth Centers and Chicago Heights, Field Services – Chicago, Peoria, and Rockford Aftercare Centers.
- For two of 17 (12%) equipment items selected from the property listing, totaling \$983, the Department did not use a sequentially numbered tag and instead used tape and marker to tag the property.
- For three of 90 (3%) equipment items selected from various locations throughout the Department, the tag number or location code did not match property records. These exceptions were noted at the Director's Office in Chicago, Chicago Field Services, and Peoria Aftercare Center.
- Thirty-seven of 90 (41%) equipment items selected from various locations throughout the Department were physically found, but not reported on property records. These exceptions were noted at both Director's Office in Springfield and Chicago and at all of the Illinois Youth Centers and Aftercare Centers tested.
- During property testing of 9 additions, we noted the following:
  - The Department failed to add three (33%) equipment additions tested, totaling \$24,833, to the property records in a timely manner.

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- During property testing of 60 deletions, we noted the following:
  - The Department failed to provide adequate supporting documentation, for thirty-three (55%) deletions tested, totaling \$114,194, to substantiate whether the deletion was properly approved, reported to the Department of Central Management Services (CMS), and timely removed from the Department's property records.
  - One (2%) deletion tested, totaling \$31,836, was missing the required Request for Change of Status of Equipment (DJJ 0013).
  - One (2%) deletion tested, totaling \$9,034, was removed from inventory listing 71 days late.
- The Department did not maintain an accurate inventory listing; therefore, its annual inventories and annual certifications to CMS were not adequately completed.
  - The Department reported 471 items (14% of the total amount of inventoried items over \$500 and all high theft equipment items) as unable to be located in Fiscal Year 2019, and 1,015 items (7.05% of all the total inventoried items) as unable to be located in Fiscal Year 2020.
  - The Department noted multiple items, totaling \$1,006,039, as discrepancies on both the Fiscal Year 2019 and Fiscal Year 2020 annual certifications to CMS due to untimely processing.
  - The Department inaccurately reported inventory balance as of Fiscal Year 2020 in their Certification of Inventory for closed Youth Center: IYC Joliet of \$258, instead of \$30,759,265, as reported in the Fiscal Year 2020 Agency Inventory Summary.
  - The Department reported inventory balances as of Fiscal Year 2019 and Fiscal Year 2020 in their Certification of Inventory for closed Youth Centers; IYC Joliet had a total inventory of \$30,754,402 in the Fiscal Year 2019 Certification of Inventory; IYC Murphysboro had a total inventory of \$13,851 in the Fiscal Year 2020 Certification of Inventory; and IYC Kewanee had a total inventory of \$258 in the Fiscal Year 2020 Certification of Inventory. These closed Youth Centers reopened as facilities under the Department of Corrections.

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For the Two Years Ended June 30, 2020**

- For 4 of 5 (80%) lease agreements tested, the Department failed to provide Accounting Leases-Lessee forms to support the recorded amounts and terms of leases. In addition, 5 of 5 (100%) lease agreements tested had no supporting documentation classifying the leases as capital or operating lease.
- The Department did not properly maintain its property. We observed one Youth Center (St. Charles) had 12 unused, condemned, or worn-down buildings in need of repairs, demolition, or significant improvements.

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.

In addition, 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.

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

During both the prior and current examinations, Department officials stated property control weaknesses were due to understaffing, lack of funds, and high employee turnover rates.



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Without the Department providing complete and adequate documentation to enable testing, we were unable to complete procedures and provide useful and relevant feedback to the General Assembly regarding the Department's property. Furthermore, 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. 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, the Department should ensure all property transactions are accurately and timely recorded on the Department's property records.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. DJJ has established a Corrective Action Plan and will work with PSSSC and DJJ employees to strengthen its controls over maintaining, records and reporting state property. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
**For the Two Years Ended June 30, 2020**

2020-002      **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 160 vouchers, we noted the following:

- For 49 (31%) vouchers tested, totaling \$1,814,138, the invoice was approved more than 30 days after receipt of the bill. The invoices were approved 1 to 232 days late.
- For 2 (1%) vouchers tested, totaling \$11,717, the voucher did not include documentation it was properly approved by the agency head or authorized designee.
- For 41 (26%) vouchers tested, totaling \$741,369, the required interest was not vouchered and submitted to the Office of the State Comptroller.
- For 2 (1%) vouchers tested, totaling \$30,485, the related invoices were not date-stamped when received by the Department. As a result, we could not determine if the vouchers were approved timely or if interest were due to the vendor.
- For 22 (14%) vouchers tested, totaling \$1,377,986, insufficient documents were provided to determine whether the payments were proper.
- For 30 (19%) vouchers tested, totaling \$2,683,039, no documentation was provided so we were not able to determine whether the payments were proper.
- For 6 (4%) vouchers tested, totaling \$74,273, the newly acquired equipment were not found in the property listing of the fiscal year when it was purchased.
- For 1 (0.6%) voucher tested, totaling \$1,800, supporting documentation did not provide needed vehicle details.

During our sample testing of 65 payroll vouchers, we noted the following:

- For 18 (28%) payroll vouchers tested, totaling \$7,103,628, the voucher did not have documentation that it was properly approved by the agency head or authorized designee.

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During our sample testing of 35 travel vouchers, we noted the following:

- For 8 (23%) travel vouchers tested, totaling \$3,420, the voucher was approved more than 30 days after receipt of the bill.
- For 3 (9%) travel vouchers tested, totaling \$743, the Department could not provide documentation of approval by the agency head or authorized designee.
- For 6 (17%) travel vouchers tested, totaling \$2,167, the related invoices were not date-stamped when received by the Department. As a result, we could not determine if the vouchers were approved timely or if interest were due to the vendor.
- For 8 (23%) travel vouchers tested, totaling \$3,904, reimbursement requests were received by Fiscal Operations later than the 30th of the next month after the trip took place, ranging from 2 to 86 days late.
- For 5 (14%) travel vouchers tested, totaling \$1,912, insufficient documents were provided to determine whether the payments were proper.
- For 8 (23%) travel vouchers tested, totaling \$6,212, no documentation was provided so we could not determine whether the payments were proper.

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 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). More

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frequent submission is permitted should the accumulated expenses become significant and the employee receives permission from the Travel Coordinator. Directive (02.37.110) also states that upon receipt of the C-10 from the traveler, the facility Business Office is to forward all C-10s for the previous month's travel to arrive on or before the 30th calendar day of the following month to the Division of Finance and Administration, Management and Budget Unit.

During both the prior and current examinations, Department officials stated 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. 2020-002, 2018-002)

**RECOMMENDATION**

We recommend the Department retain all vouchers and adequate supporting documentation. We also recommend the Department timely approve vouchers and ensure the receipt date is properly documented.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan and will work with staff to ensure that all supporting documentation is retained, the receipt date is documented and vouchers are approved timely.

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2020-003      **FINDING** (Inadequate Controls over Economic Interest Statements)

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 testing, we requested the Department provide the population of employees required to file economic interest statements to test compliance with provisions of the Illinois Governmental Ethics Act (Act). In response to our request, the Department provided a listing of employees required to file economic interest statements during the examination period. We noted one employee during Fiscal Year 2019 and one employee during Fiscal Year 2020 filed economic interest statements with the Secretary of State but did not appear on the Department’s list.

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 § 205.35) to test the Department’s compliance with economic interest statement filing requirements.

**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 items from the economic interest statement listing provided by the Department and the listing on the Secretary of State website and performed testing.

The Act (5 ILCS 420/4A-101(f)) details which employees are required to file economic interest statements and requires Statements be verified, dated, and signed by the person making the statement. The Act (5 ILCS 420/4A- 106) further requires on or before February 1 annually, the chief administrative officer of the Department to certify to the Secretary of State the names and mailing addresses of those persons that are required to file economic interest statements.

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

During the prior examination, Department officials stated there was some misunderstanding in certain areas of the Department of the requirements to file an economic interest statement. In addition, some employees were on leaves of absence or on administrative lockout and did not have access to communications from the Department. During the current examination, Department officials stated the exceptions were due to conflicting priorities and lack of resources.

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Without the Department providing complete and adequate documentation to enable testing, we were unable to complete procedures and provide useful and relevant feedback to the General Assembly regarding the Department’s economic interest statements. Furthermore, the failure to notify the Secretary of State of all employees required to file economic interest statements could lead to employees making decisions in which they should have been disqualified due to a conflict of interest. (Finding Code No. 2020-003, 2018-003)

**RECOMMENDATION**

We recommend the Department comply with the Act and take appropriate action to ensure required employees file economic interest statements with the Secretary of State.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) disagrees with the audit finding. Two employees were noted as exceptions for this audit finding. DJJ maintains that one employee does not qualify to file the Economic Interest Statements under the Illinois Governmental Ethics Act (5 ILCS 420) and the other employee works at a different agency.

**ACCOUNTANT’S COMMENT**

When performing testing of the filing of Statement of Economic Interest Statements, auditors obtained a list of filers from the Department of Juvenile Justice (Department) and then compared it to the listing obtained from the Secretary of State’s website. Auditors noted two employees on the list obtained from the Secretary of State that were not included on the list provided by the Department. Although one employee is paid by another agency, the employee works at the Department and filed the Economic Interest Statement as an employee of the Department. The Department has the responsibility to review the filings on the Secretary of State website to determine the Department’s population list is accurate. This includes documenting any discrepancies noted by the Department.

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2020-004      **FINDING** (Inaccurate Youth Transfer Listing)

The Department of Juvenile Justice (Department) failed to maintain accurate and complete documentation during the 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 Code, we requested a listing of transfers made between Youth Centers. The Youth transfer listing, including transfers from five Youth Centers (St. Charles, Harrisburg, Pere Marquette, Warrenville, and Chicago), was not accurate. The transfer listings included instances where the Youths were temporarily moved (to court, medical visits, etc.).

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 § 205.35) 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 the following:

- Six of 40 (15%) transfer reports were not completed properly from 4 of 5 (80%) Youth Centers (Chicago, Harrisburg, Pere Marquette, and Warrenville). The forms lacked proper approvals by the Director (or delegate) of the Department or basis/rationale of transfer.
- Two of 40 (5%) transfer reports from 2 of 5 (40%) Youth Centers (Pere Marquette, and St. Charles) were not provided by the Department. There were no available records related to the youth transfer.

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.

During both the prior and current examinations, Department officials stated some transfers were approved via email and the system inaccuracies were due to staff

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error. During the current examination, Department officials also stated the exceptions noted were due to oversight.

Failure to maintain transfer requests and to obtain proper approvals for all transfers could result in improper or unnecessary transfers occurring between Youth facilities and represents noncompliance with the State laws and regulations. (Finding Code No. 2020-004, 2018-004)

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure transfer reports are completed, properly approved, and maintained as required. We also recommend the Department implement procedures to ensure the accuracy of its Youth transfer listing.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan and will work to ensure accurate transfer reports are completed, properly approved and maintained.



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2020-005      **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 65 employees, we noted the following:

- For sixteen (25%) employees tested, the Department was unable to provide the signed *Federal/Illinois W-4 Employee's Withholding Exemption Certificate* (Form C-25).
- Three (5%) employees tested had missing I-9 forms and checklists. In addition, three (5%) employees tested had inappropriately completed I-9 forms. All three new employees tested completed, and signed section 1 and the employer's representative completed, and signed section 2 of I-9 form later than three business days after the employee's first day of employment.
- Three (5%) employees tested, were not found on the payroll vouchers provided. Therefore, we could not determine whether the payments were proper. Additionally, 1 of 65 (2%) employees tested had a different first name on the payroll voucher provided so we could not verify if it was the same employee.
- For one (2%) employee tested, the gross salary per pay period should have been \$4,045 but the employee was paid \$3,985. The Department did not provide supporting documentation for the difference of \$60.
- For one (2%) employee tested, the Department was unable to provide timesheets for the months selected for testing.
- One of 35 (3%) active employees tested had been transferred to another agency in 2018 but was included in the listing of active employees for both Fiscal Year 2019 and Fiscal Year 2020. In addition, one of 15 (7%) inactive employees tested was noted to have left the Department in 2017 but was included in the listing of terminated employees for Fiscal Year 2019.

Due to these conditions, we were unable to conclude whether the Department's population listing of employees was sufficiently precise and detailed under Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department's personnel files.

**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 items from the listings provided by the Department and performed testing.

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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 Code of Federal Regulations (8 C.F.R. § 274a.2) requires a person or entity that hires or recruits or refers for a fee an individual for employment to ensure that the individual properly completes section 1 - “Employee Information and Verification” - on the Form I-9 at the time of hire and signs the attestation with a handwritten or electronic signature. Additionally, an employer, his or her agent, or anyone acting directly or indirectly in the interest thereof, must within three business days of the hire: physically examine the documentation presented by the individual establishing identity and employment authorization and complete section 2 - “Employer Review and Verification” - on the Form I-9 within three business days of the hire and sign the attestation with a handwritten signature or electronic signature.

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

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.

During the prior examination, Department officials stated personnel documentation was not available due to employee turnover, relocation, and error. During the current 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. 2020-005, 2018-006)

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**RECOMMENDATION**

We recommend the Department strengthen controls to ensure employees' gross pay, payroll deductions, timesheets, signed *Federal/Illinois W-4 Employee's Withholding Exemption Certificate* (Form C-25), and Form I-9 are maintained as required. In addition, we recommend the Department ensure employee transfers and terminations are updated in their records.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. DJJ has established a Corrective Action Plan and will work with PSSSC and DJJ employees to strengthen its controls to ensure personnel records are updated and maintained. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.

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2020-006      **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 the State Comptroller (Comptroller).

During testing, we noted the following:

- Sixteen of 24 (67%) reconciliations of the cash receipts collected by the Department to the Comptroller’s Monthly Revenue Report (SB04) were performed between 2 and 259 days late.
- One of 24 (4%) reconciliations of the cash receipts collected by the Department to the Comptroller’s Monthly Revenue Report (SB04) had no indication of management review.
- The Department failed to perform a reconciliation of its internal records of appropriation transfers to the Comptroller’s Monthly Appropriation Transfer Report (SB03) during Fiscal Years 2019 and 2020.
- Fifteen of 24 (63%) reconciliations of the expenditures by the Department to the Comptroller’s Monthly Appropriation Status Report (SB01) were performed between 5 and 297 days late.
- Four of 24 (17%) reconciliations of the expenditures by the Department to the Comptroller’s Monthly Appropriation Status Report (SB01) had no indication of management review.

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 Procedure 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 Procedure 25.40.20) requires the Department to reconcile the SB01 reports and SB04 reports within 60 days of month end.

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Further, SAMS (Procedure 02.50.10) requires supervisors to review and approve the assigned work of their staff to minimize errors.

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. 2020-006)

**RECOMMENDATION**

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

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. DJJ is working to update the PSSSC Agreement and to secure adequate funding to hire DJJ personnel to perform these functions. In the meantime, DJJ has established a Corrective Action Plan and will work with PSSSC and DJJ employees to strengthen its controls over maintaining, records and reporting state property. Also, DJJ will evaluate the feasibility of hiring additional staff under the Fiscal Year 2022 Budget. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.

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2020-007      **FINDING** (Inadequate Controls over Leaves of Absences)

The Department of Juvenile Justice (Department) did not ensure employees' requests for leaves of absences were properly documented and approved timely.

During our testing of 60 employees, we noted the following:

- For two (3%) employees tested, the Department could not provide documents supporting reason of leave of absence (e.g., letter from doctor, the military, etc.).
- For four (7%) employees tested, the Department could not provide the initial leave authorization documents.
- For three (5%) employees tested, the Department could not provide the return of leave authorization documents.
- For two (3%) employees tested, the return of leave authorization documents did not have the signature of the Director and/or Supervisor.
- For five (8%) employees tested, the return of leave authorization document was approved by the Director and/or Supervisor 97 to 473 days after the effective date.

The State Records Act (5 ILCS 160/8) requires the Department to preserve 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 Department's activities.

The Illinois Administrative Code (80 Ill. Admin. Code 420.640) states unless otherwise provided for in a specific leave and with prior approval of the Director of Personnel, leaves of absence may be granted without pay to employees for periods not to exceed 6 months. Employees must provide proper documentation to support their request for leave prior to the approval of the leave. Leaves may be extended for good cause by the department for additional 6-month periods, with the Director of Personnel's approval.

The Department's Administrative Directive (Directive) (03.02.104) requires a Personnel Action Form to be used to initiate personnel actions, accompanied by the necessary documentation, approved by the appropriate supervisory staff and appropriate Deputy Director and, when required, approved by the Director prior to final processing by the Agency Personnel Office.

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

Failure to maintain adequate controls over requests for leaves of absence may result in unauthorized leaves being taken. (Finding Code No. 2020-007)

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure employee leave requests are completed, approved, and maintained as required.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. DJJ has established a Corrective Action Plan and will work with PSSSC and DJJ Employees to strengthen controls over Leave of Absence records being approved and maintained. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.

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2020-008      **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:

- For 14 of 60 (23%) Youth files tested at 2 of 5 (40%) Youth Centers (Chicago, and Harrisburg), the Department was unable to provide the Trust Fund Signature and Authorization Card. The Department’s Administrative Directive (Directive) (02.42.110) states the Chief Administrative Officer at each Reception and Classification Center shall: (1) ask each offender upon admission to sign a Trust Fund Signature and Authorization card (DOC 0006) and (2) forward the Trust Fund Signature and Authorization card to the Records Office for placement in the Youth’s master file.
- For 19 of 19 (100%) Youth Trust Fund accounts, tested at 4 of 4 (100%) Youth Centers (Chicago, Harrisburg, St. Charles, and Warrenville), where account balances exceeded \$200, the Centers did not deposit funds in an interest-bearing savings account as required. The Directive (02.42.106) states at least monthly, the Business Administrator shall review all Trust Fund accounts to identify accounts with balances in excess of \$200. Monies in excess of \$200 shall be deposited in an interest-bearing savings account for the Youth.
- For 10 of 60 (17%) disbursements tested, totaling \$510, from 2 of 5 (40%) Youth Centers (Chicago, and Harrisburg), the Department could not provide a completed Authorization for Payment (DOC 0296) or any equivalent form. The Directive (02.42.105) requires all payments from the Trust Fund to be authorized by the offender on a DOC 0296.
- For 20 of 60 (33%) receipts tested, totaling \$1,450, from 4 of 5 (80%) Youth Centers (Chicago, Harrisburg, St. Charles, and Warrenville), 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 36 of 48 (75%) months tested at 2 of 2 (100%) Youth Centers (Pere Marquette, and St. Charles) that earned bank interest income, the Department did not timely transfer interest earned to the Residents’ Benefit Fund as required. The Directive (02.40.103) states interest earned on all Trust Fund



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accounts shall be recorded in accordance with Directive (02.43.103), which states within 20 working days after the notification of interest earned is received, it shall be transferred to the Residents' Benefit Fund.

- For 23 of 24 (96%) outstanding checks that aged more than three months at 4 of 4 (100%) Youth Centers (Chicago, Harrisburg, Pere Marquette, and St. Charles), stop payment orders were 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 26 of 52 (50%) months tested that have bank service charge at 3 of 4 (75%) Youth Centers (Chicago, St. Charles, and Warrenville), the Department did not reimburse the bank service charge from the Residents' Benefit Fund as required. The Directive (02.43.101) states that bank service charges incurred by the Resident Trust Fund shall be reimbursed from the Resident Benefit Fund.
- For 3 of 10 (30%) bank reconciliations tested at 2 of 5 (40%) Youth Centers (Chicago and St. Charles), there were no evidence of review performed as required. In addition, 2 of 10 (20%) bank reconciliation tested at 1 of 5 (20%) Youth Centers (St. Charles) were unreconciled and have no resolution of variances. The Directive (02.40.104) states that the reconciliation shall be submitted to the Business Administrator and Chief Administrative Officer for review and signature. Further, the Directive (02.40.104) dictates the methods in which the Trust Fund should be reconciled each month.
- For 9 of 60 (15%) bank reconciling items (Deposit-in-transit and Outstanding Checks) tested at 4 of 5 (80%) Youth Centers (Chicago, Harrisburg, St. Charles, and Warrenville), the Department could not provide adequate supporting documentation, hence 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 of internal fiscal and administrative controls to provide assurance that funds are safeguarded against waste, loss, unauthorized use, and misappropriation.

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.

During the prior examination, Department officials stated the exceptions noted were due to conflicting priorities, human error, and oversight. During the current examination, Department officials stated the exceptions noted were due to understaffing, high turnover, and having trouble with banking fees that make adhering to the Administrative Directive unbeneficial.

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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. 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, the Department should retain all necessary documentation regarding receipts, disbursements, and expenditures from the locally held funds.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan that includes updating Administrative Directives and working with staff on the requirements of the operation and maintenance of locally held funds.

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2020-009      **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:

- Three of five (60%) Center's tested (Chicago, St. Charles, and Warrenville) did not provide the Schedule of Committee Members of the Resident Benefit Fund, thus, we cannot ascertain compliance of the Department as set forth by the Department's Administrative Directive (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.
- For 20 of 60 (33%) disbursements tested under the Resident Benefit Fund, totaling \$26,542, from 4 of 5 (80%) Youth Centers (Chicago, Harrisburg, St. Charles, and Warrenville), the Department could not provide adequate supporting documentation. Hence, we could not ascertain proper approval by all members of the Resident 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 five (20%) Center Employee Benefit Fund Committees (St. Charles) did not contain the required number of members. The Directive (02.43.102) states that the Committee for the Employees' Benefit Fund shall consist of five employees.
- Sixteen of 60 (27%) disbursements tested under the Employee Benefit Fund, totaling \$12,688 from 3 of 5 (60%) Youth Centers (Chicago, Harrisburg, and St. Charles) were not approved by all members of the Employee Benefit Fund Committee. Further, for 8 of 60 (13%) disbursements tested under the Employee Benefit Fund, totaling \$4,216 from 2 of 5 (40%) Youth Centers (Chicago and Warrenville), 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,

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the request shall include the nature of the expenditure and the total approximate cost.

- For eleven of 60 (18%) receipts tested, totaling \$3,603, from 2 of 5 (40%) Youth Centers (Chicago and Warrenville), 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. In addition, for 1 of 60 (2%) receipts tested, totaling \$105, from 1 of 5 (20%) Youth Centers (Warrenville), there is a difference between the amount deposited and amount reflected in the receipts. 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.
- Five of 60 (8%) receipts tested, totaling \$1,037, from 2 of 5 (40%) Youth Centers (Chicago and Warrenville) were deposited between 11 and 18 days late. The 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.
- Three of 10 (30%) bank reconciliations tested at 2 of 5 (40%) Youth Centers (Chicago and St. Charles), had no evidence of review performed as required. The Directive (02.40.104) states that the reconciliation shall be submitted to the Business Administrator and Chief Administrative Officer for review and signature. Further, the Directive (02.40.104) also dictates the methods in which the Benefit Fund should be reconciled each month.
- For five of 8 (63%) bank reconciling items (Deposit-in-transit and Outstanding Checks) tested at 1 of 3 (33%) Youth Centers (Warrenville), the Department could not provide adequate supporting documentation. Hence, 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.

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.

During the prior examination, Department officials stated the exceptions noted were due to conflicting priorities, human error, and oversight. During the current

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examination, Department officials stated the exceptions noted with the benefit funds were due to understaffing and high turnover of the Department's employees.

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. 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, the Department should retain all necessary documentation in regard to receipts, disbursements, and expenditures from the locally held funds.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan that includes updating Administrative Directives and working with staff on the requirements of the operation and maintenance of locally held funds.

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2020-010      **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 1 of 3 (33%) Youth Centers (St. Charles).

During testing, we noted the following:

- The Center was not able to provide supporting documentations related to closing of the Travel and Allowance Fund bank account.
- There was an unreconciled variance of \$109 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.

During the prior examination, Department officials stated the exceptions noted were due to understaffing and high turnover. During the current examination, Department officials stated the exceptions noted were due to conflicting priorities, human error, and oversight.

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. 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.

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Further, the Department should retain all necessary documentation in regard to receipts, disbursements, and expenditures from the locally held funds.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Although, the account was closed by the bank due to infrequent use and has not been in use since 2018, DJJ has established a Corrective Action Plan that includes updating Administrative Directives and working with staff on the requirements of the operation and maintenance of locally held funds.

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2020-011      **FINDING** (Inadequate Documentation of Employee Training)

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

We noted the following during our testing:

- Seventeen of 60 (28%) supporting documents for the required trainings were not provided for the employees sampled.
- Three of 60 (5%) employees tested did not complete the required annual ethics training.
- Three of 60 (5%) employees tested had missing support/proof of attendance on the required annual ethics training.
- Two of 15 (13%) newly hired employees tested did not complete ethics training within 30 days 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.

Department officials stated 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 inmates. (Finding Code No. 2020-011)

**RECOMMENDATION**

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



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**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan that includes updating the Administrative Directive and working with staff to maintain records.

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2020-012      **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 14 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 209 of 396 (53%) of the Department’s Directives have an effective date prior to the establishment of the Department.

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.

During both the prior and current examinations, 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. 2020-012, 2018-012, 2016-001, 2014-001, 12-01, 10-01, 08-02)

**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.

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**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts this recommendation. DJJ has established a Corrective Action Plan and is working toward updating all Administrative Directives by May 2023. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from Public Safety Shared Services Center (PSSSC) and establish itself as a stand-alone agency

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2020-013      **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:

- Twenty-one of 65 (32%) employees tested were missing an annual performance evaluation document for Fiscal Year 2019 and 13 of 65 (20%) employees tested were missing an annual performance evaluation document for Fiscal Year 2020.
- Thirteen of 65 (20%) employees tested had evaluations administered between 1 and 115 days late.
- One of 65 (2%) employees tested was missing the annual performance evaluation’s signature page.

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.

During both the prior and current examinations, Department officials attributed the issues noted to employee turnover and staffing shortages.

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

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evaluations could cause delays in communicating positive and negative qualities of the employee's work performance. (Finding Code No. 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 of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan and will work with staff on completing employee evaluations timely and maintaining them.

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2020-014      **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 that from January 1, 2017 until present, the Chief Internal Auditor position was vacant. During Fiscal Year 2019, the Department relied on an interagency agreement with the Public Safety Shared Services (PSSSC) signed with the Department of Corrections (DOC) to share a Chief Internal Auditor and Internal Auditing Staff, but the PSSSC was understaffed the last several years. The DOC Office of Internal Audit provided some related services to the Department such as preparation of the two-year internal audit plan and submission of the annual report; however, we noted that the Fiscal Year 2019/2020 two-year internal audit plan was not prepared timely by the Office of Internal Audit and was not approved timely by the Department Director. We also noted that the internal audit annual report was not completed for the Department during Fiscal Year 2019. In April 2019, the Department hired an internal audit staff person, but not a Chief Internal Auditor.

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.

Finally, after the conclusion of each fiscal year, the Act (30 ILCS 10/2003(a)(1)) requires the Chief Internal Auditor to submit a written report by September 30 to the Director detailing how the audit plan for that year was carried out, the

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significant findings, and the extent to which recommended changes were implemented.

During both the prior and current examinations, Department officials stated the failure to appoint an internal auditor was due to lack of available qualified staff.

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 a 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. 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, a two-year internal audit plan is designed to audit major systems of internal accounting and administrative controls on a periodic basis, and a written report is submitted by September 30 to the Director detailing how the audit plan for that year was carried out, as required by the Fiscal Control and Internal Auditing Act.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts this recommendation. Although DJJ has an Internal Auditor I, DJJ relied on an interagency agreement with the Public Safety Shared Services Center (PSSSC) that shared a Chief Internal Auditor and Internal Auditing staff. The PSSSC was understaffed the last several years. DJJ has established a Corrective Action Plan that includes evaluating the feasibility of hiring of additional staff under the Fiscal Year 2022 Budget.

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2020-015      **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' records, maintenance records, inspections, vehicle accidents, and individual assigned vehicles during the examination period.

During the testing of vehicle accident reports, we noted the following:

- For one of 8 (13%) reported accidents tested involving the Department's vehicles, the accident was not reported to the Department of Central Management Services (CMS) in a timely manner. The accident report was submitted 53 days late.
- Two of 8 (25%) Uniform Cover Letters tested were not properly completed. These forms were missing information on license plate number, whether the accident resulted in a wrongful death or DUI, or missing claimant information.
- One of 8 (13%) Form SR-1 tested was not properly completed. The form was missing information on the claimant.

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

- Twenty-four of 28 (86%) vehicles tested did not receive routine oil changes performed on a timely basis.
- Sixteen of 28 (57%) vehicles tested did not receive tire rotations at the required interval.
- Eight of 28 (29%) vehicles tested did not receive annual inspections.
- For one of 28 (4%) vehicles tested, the Department was unable to provide supporting documents.

The Department did not provide us with the Individually Assigned Vehicle Report for Fiscal Year 2020.

Due to these conditions, we were unable to conclude whether the Department's population listing of individually assigned vehicles was sufficiently precise and detailed under Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department's timely submission of the Individually Assigned Vehicle Authorization Forms.



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**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 items from the Individually Assigned Vehicle Report for Fiscal Year 2019 and performed testing.

During the testing of individually authorized vehicles, we noted 1 of 2 (50%) annual Individually Assigned Vehicle Authorization Forms was not provided. As such, we could not determine if it was submitted timely.

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. Adm. 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 that 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.

According to the Code (44 Ill. Admin. Code 5040.340), vehicles may be assigned to specific individuals if authorized in writing by the head of the agency to which the vehicle is assigned. Agencies are required to report to DCMS annually and when changes occur, including the name of each employee assigned a vehicle, the equipment number and license plate number of the assigned vehicle, employee's headquarters and residence, and any additional information requested by CMS.

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Department officials stated the vehicle accident exceptions were due to conflicting priorities and employee oversight. During both the prior and current examinations, Department officials attributed the vehicles not receiving the required maintenance issues to employees in different locations being unaware of all the vehicle maintenance and documentation requirements. Department officials stated the missing support for the Individually Assigned Vehicles Authorization Form was 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. Untimely submission of the form for Individually Assigned Vehicles Authorization Form increases the State's potential liability and risk of loss. (Finding Code No. 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. Lastly, we recommend the Department ensure Individually Assigned Vehicle Authorization Forms are maintained.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts this recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform many of these functions. The PSSSC has been understaffed for the last several years. DJJ has established a Corrective Action Plan and is working to ensure PSSSC and DJJ staff timely submit reports and maintain documentation. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.

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2020-016     **FINDING** (Inadequate Controls over Contractual Agreements)

The Department of Juvenile Justice (Department) did not properly complete and approve contractual agreements.

During testing, we noted the following:

- The Department did not obtain the signature of the Chief Executive Officer, Chief Legal Counsel, or the Chief Fiscal Officer for 2 of 41 (5%) contracts tested amounting to more than \$250,000.
- Contracts selected for testing were missing certain requirements. Specifically, the following:
  - One of 41 (2%) contracts tested did not include Disclosures of Financial Interest.
  - Six of 41 (15%) contracts tested were missing standard certification clauses.
- The Contract Obligation Document (COD) was not properly completed for 13 of 41 (32%) contracts tested. Specifically, the COD was missing the signature of approval.
- The Department was unable to provide contract agreement for one emergency purchase.
- Six of 24 (25%) month-end period Contracts and Obligation Reconciliation Reports were completed between 83 and 232 days late.

The State Finance Act (30 ILCS 105/9.02) requires any new contract or a contract renewal in the amount of \$250,000 or more in a fiscal year to be signed or approved in writing by the Department’s chief executive officer, chief legal counsel, and chief fiscal officer.

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.

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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.

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

Failure to obtain all required signatures and properly sign all contracts could result in an unenforceable contractual agreement. 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. 2020-016, 2018-016)

**RECOMMENDATION**

We recommend the Department obtain required signatures and disclosures for each contract, properly complete the CODs, maintain contract agreement for emergency purchase, and timely complete monthly Contracts and Obligation Reconciliations Report.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform the monthly Contracts and Obligation Reconciliations. The PSSSC and DJJ has been understaffed for the last several years. DJJ has established a Corrective Action Plan and will work with PSSSC and DJJ employees to ensure all signatures are obtained, documentation is maintained, and reports are timely filed. DJJ will evaluate the feasibility of hiring of additional staff under the Fiscal Year 2022 Budget. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.

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2020-017      **FINDING** (Inadequate Controls over the Administration of Interagency Agreements)

The Department of Juvenile Justice (Department) had inadequate controls over interagency agreements.

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

During the current testing, we noted for 4 of 7 (57%) IGAs tested, the Department was unable to provide adequate documentation to support compliance with specific terms and clauses.

- The Department was unable to provide reports such as claiming methodology submitted to the Department of Children and Family Services (DCFS) annually; report about foster care assistance submitted to Adoption and Foster Care Analysis and Reporting System (AFCARS); evaluation of distribution of funding of all Multi-Agency Clinical Staffing (MACS) administrative expenses and the report specifically showing how the funds are appropriated for this purpose that are submitted to the DCFS, and Department of Human Services (DHS).
- The Department was unable to provide the list of designated coordinators or staff members who are hired for the purpose of the IGAs with DCFS and DHS.
- The youth date files report provided to the Department of Healthcare and Family Services (DHFS) obtained from the Department was insufficient for us to verify the actual report and review the required information like the youth's age and proof that they have children.
- We were unable to obtain proof of active institutions provided to DHFS and the designated room for DHFS staff to obtain the collection of genetic samples for use in paternity establishment.

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

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financial rights of the State and of persons directly affected by the agency's activities.

During the prior examination, Department officials indicated the issues resulted from employee oversight and significant turnover of employees. During the current 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. 2020-017, 2018-017, 2016-015)

**RECOMMENDATION**

We recommend the Department strengthen controls over its IGAs by ensuring terms are followed and maintaining documentation to substantiate compliance.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan to ensure the interagency agreements are reviewed and are in compliance.

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2020-018      **FINDING** (Inadequate Controls over Receipts and Refunds)

The Department of Juvenile Justice (Department) did not maintain adequate controls over receipts and refunds.

During testing, we noted the following:

- Two of 60 (3%) receipts tested, totaling \$1,304, were deposited between 17 and 90 days late. In addition, two of 9 (22%) refunds tested, totaling \$915, were deposited between 5 and 17 days late. The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(a)) requires the Department to deposit receipts collected into the State Treasury within a specific number of business days, depending on the value of cash receipts on hand.
- For two of 9 (22%) refunds tested, totaling \$7,126, the Department did not maintain adequate supporting documentation. No supporting documents can show the date of receipt and deposit. Thus, we could not determine timeliness of deposit. 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.

During both the prior and current examinations, Department officials stated the issues were due to human error and limited staff resources.

Failure to ensure the timely deposit of cash receipts and remittance into the State Treasury could result in lost interest revenue and reduces the amount of cash available to pay current costs and represents noncompliance with the Act. Further, failure to maintain all supporting documentation hinders compliance with the Act and represents noncompliance with the State Records Act. (Finding Code No. 2020-018, 2018-018)

**RECOMMENDATION**

We recommend the Department ensure receipts and refunds are deposited timely and all documentation is maintained related to cash receipts and refunds.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. Under the Public Safety Shared Services Center (PSSSC) Agreement, DJJ relies on the PSSSC to perform part of these functions. The PSSSC has been understaffed for the last several years. DJJ has established a Corrective Action Plan and will work with PSSSC and DJJ employees to strengthen its controls over maintaining

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documentation and timely depositing receipts and refunds. DJJ will evaluate the feasibility of hiring of additional staff under the Fiscal Year 2022 Budget. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from PSSSC and establish itself as a stand-alone agency.



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2020-019      **FINDING** (Inadequate Administration of Discipline and Grievance Policies)

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

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

- The Department utilizes the Youth 360 system to track disciplinary tickets issued during the examination period. To test compliance with the Unified Code of Corrections (Code) (730 ILCS 5/3-10-8(e)) related to Disciplinary Policies, a listing of disciplinary tickets issued was requested. The listing of disciplinary tickets from one Youth Center (St. Charles) was not accurate. The listing included instances of youths who did not receive tickets.

Due to these conditions, we were unable to conclude whether the Department’s population listing of disciplinary tickets issued was sufficiently precise and detailed under Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the Department’s administration of discipline and grievance policies at the Youth Centers.

**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 items from the listings provided by the Department and performed testing.

- For 9 of 40 (23%) disciplinary tickets tested from 2 of 5 (40%) Youth Centers (Harrisburg and Pere Marquette) tested, supporting documents (i.e., Notice of Disciplinary Hearing (DJJ 0543), Adjustment Committee Summary and Recommendations (DJJ 0544), Notice of Disciplinary Decision (DJJ 0545), Adjustment Committee Summary (DJJ 0319) could not be located or provided.
- For 1 of 40 (3%) disciplinary tickets selected for testing from 1 of 5 (20%) Youth Centers (Pere Marquette) tested, the Department failed to complete the DJJ 0544 form, hence we were unable to determine the date of hearing and confirm the conduct of hearing.
- For 5 of 40 (13%) grievances tested from 2 of 5 (40%) Youth Centers (Harrisburg and Pere Marquette) tested, the record of the grievance response form (DJJ 0047) was not provided. In addition, for 2 of 40 (5%) grievances selected from one Youth Center (Pere Marquette), no grievance documentation was located or provided.

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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 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 shall be placed in the file of the Youth Center.

The Code (730 ILCS 5/3-8-8(b)) requires that a record of grievance and any decision made with respect to the grievance shall be preserved for a period of one year. 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.

During both the prior and current examinations, Department officials stated the exceptions were due to employee error and oversight.

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

**RECOMMENDATION**

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

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan and will work to obtain tracking software and train staff on the required documentation to maintain.

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2020-020     **FINDING** (Required Reports did not Contain Required Elements)

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

During the testing, we noted the following:

- The Department did not timely submit the 2018 and 2019 annual reports to the Governor and General Assembly. The 2018 and 2019 reports were submitted 41 and 34 days late, respectively.
- For 8 of 8 (100%) quarterly reports, the Department could not provide documentation indicating when the reports were filed with the Governor and General Assembly. Further, the reports did not include the vocational programs provided at each facility.

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.

During both the prior and current examinations, Department officials stated the reports were not complete and documentation of the dates filed were not maintained due to employee error.

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. 2020-020, 2018-020)

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**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 of Juvenile Justice (DJJ) accepts the recommendation. DJJ established a Corrective Action Plan and has already implemented the required elements in the all reports and added submission and filing protocols for the quarterly and annual reports.

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2020-021      **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 14 of 32 (44%) 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.

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.

During both the prior and current examinations, Department officials stated the inspection reports and notification letters could not be located due to staff turnover.

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 (730 ILCS 5/3-15-3(b)) 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 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 (730 ILCS 5/3-15-3(b)). (Finding Code No. 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.

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**DEPARTMENT RESPONSE**

The Department of Juvenile Justice accepts the recommendation. DJJ has established a Corrective Action Plan that has corrected the weakness to notify all required county officials and maintain the documentation.

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2020-022      **FINDING**      (Weaknesses Regarding Security and Control of Confidential Information)

Although the Department of Juvenile Justice (Department) made progress, the Department still 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 2019 and 2020 Certification of Inventory, documented missing equipment, including 71 PCs/laptops totaling \$90,169 and six PCs/laptops, totaling \$7,801, 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.

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.

Furthermore, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data.

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

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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.

Failure to maintain adequate internal controls could result in the accidental or unauthorized disclosure of confidential data. (Finding Code No. 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 of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan that includes ensuring the information is protected by encryption or redaction methods and updating Administrative Directives to prevent theft or loss of equipment. Also, the Corrective Action Plan includes evaluating the feasibility of hiring additional staff under the Fiscal Year 2022 Budget. DJJ maintains that fiscal limitations have a direct impact on the DJJ's ability to fully segregate from Public Safety Shared Service Center (PSSSC) and establish itself as a stand-alone agency.



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2020-023      **FINDING**      (Lack of Disaster Contingency Planning)

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.

The Department utilizes a myriad of applications in order to carry out its mission. The Department’s critical applications include Youth 360, Drug Screening, and Fund Accounting and Commissary Trading System.

As part of our examination, we requested the Department’s disaster recovery plan, prioritized listing of applications and data, and documentation demonstrating recovery testing of their applications and data. As in the past two examinations, the Department was unable to provide their disaster recovery plan or associated documentation such as their prioritized listing of applications and data. In addition, the Department stated they had not conducted disaster recovery testing of its applications and data.

The Department, however, had worked with the Department of Innovation and Technology (DoIT) during the period under review to conduct a business impact analysis, the results of which were documented and issued on February 3, 2020 in a report titled “Business Impact Analysis.” The Analysis helped determine and evaluate the potential effects of an interruption to critical business functions and could be used as a component of a disaster recovery plan.

Furthermore, the Department could not provide documentation that all of their critical applications were backed up on a regular basis and stored off-site.

Information technology guidelines (including the National Institute of Standards and Technology and the Government Accountability Office) endorses the formal development and testing of disaster recovery plans. Additionally, 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 funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation.

During the prior and current examination, Department management indicated the lack of staffing and resources contributed to the weaknesses.

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.

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Without an adequately developed and tested disaster recovery plan, the Department cannot ensure their applications and data can be recovered within an acceptable time period. (Finding Code No. 2020-023, 2018-011, 2016-013, 2014-013)

**RECOMMENDATION**

We recommend the Department use the completed Business Impact Analysis to develop a disaster recovery plan, which details a current listing of prioritized applications and detailed recovery scripts for each application. In addition, the Department should perform a comprehensive test of the plan at least annually.

The Department should also develop procedures to ensure their applications and data are backed-up and stored off-site.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan that includes establishing procedures to ensure applications and data are backed up and develop and test a Disaster Recovery Plan. Also, the Corrective Action Plan includes evaluating the feasibility of hiring additional staff under the Fiscal Year 2022 Budget. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from Public Safety Shared Service Center (PSSSC) and establish itself as a stand-alone agency.

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2020-024      **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 four service providers utilized during the audit 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 system.
- 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 four 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 documented in the SOC reports.

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

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. In addition, generally accepted information technology guidance endorses the review

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and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

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

**RECOMMENDATION**

We recommend the Department identify all service providers and 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 Complementary User Entity Controls (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.
- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan and will work to ensure review of the applicable SOC Reports and monitor Complementary User End Controls. Also, the Corrective Action Plan includes evaluating the feasibility of hiring additional staff under the Fiscal Year 2022 Budget. DJJ maintains that fiscal limitations have a direct impact on DJJ's ability to fully segregate from Public Safety Shared Service Center (PSSSC) and establish itself as a stand-alone agency.

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2020-025      **FINDING**      (Incorrect Calculation of Release Dates)

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.

In June 2010, the Department embarked on the development of the Youth 360 system and over the last ten years has added additional functionality in the areas of location tracking, offense information, security levels, as well as maintaining youth personal, and medical information.

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.

As reported in the 2018 examination, due to incorrect logic regarding custody date, length of the sentence, and the complexity of youth sentencing laws, Youth 360 did not correctly calculate the release dates. As a result, Department staff continued to manually calculate release dates and override inaccurate Youth 360 release dates.

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, which shall provide assurance that resources are utilized efficiently, effectively and in compliance with applicable laws.

During the prior and current examinations, Department officials indicated the lack of staffing has delayed implementation of corrections to Youth 360.

The inability of Youth 360 to properly calculate the youth release dates during the period under review resulted in incorrect information in the Department's system. (Finding Code No. 2020-025, 2018-007, 2016-004)

**RECOMMENDATION**

We recommend the Department implement the required changes to Youth 360's logic in order to meet the needs of the Department.

**DEPARTMENT RESPONSE**

The Department of Juvenile Justice (DJJ) accepts the recommendation. DJJ has established a Corrective Action Plan and has corrected this finding and recommendation by updating the formula in the software and recalculating the target release dates of the youths effected.

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There were no prior findings not repeated.

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Public Act 101-0007 and Public Act 101-0029	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1, 2020 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
<b>GENERAL REVENUE FUND - 0001</b>					
General Office:					
Personal Services	\$ 2,268,700	\$ 2,132,519	\$ 100,464	\$ 2,232,983	\$ 35,717
State Contributions for Social Security	217,600	197,389	9,180	206,569	11,031
Contractual Services	2,138,800	1,568,341	474,888	2,043,229	95,571
Travel	23,000	18,110	2,222	20,332	2,668
Commodities	14,500	8,294	2,037	10,331	4,169
Printing	3,100	-	471	471	2,629
Equipment	25,000	917	4,688	5,605	19,395
Electronic Data Processing	2,267,500	231,834	1,503,278	1,735,112	532,388
Telecommunication	506,100	88,233	45,077	133,310	372,790
Operations of Automotive Equipment	25,100	18,192	4,983	23,175	1,925
Payment of Statewide Hospitalization	10,000	5,194	792	5,986	4,014
Youth Aftercare/Investigating Complaints	268,500	201,860	9,318	211,178	57,322
Positive Behavior Intervention and Support	75,000	228	10,676	10,904	64,096
Tort Claims	176,500	60,007	4,499	64,506	111,994
Sheriff's Fees	7,800	1,782	294	2,076	5,724
Repairs, maintenance, and other capital improvements	1,000,000	-	192,608	192,608	807,392
Refunds	5,000	-	-	-	5,000
Total General Office	\$ 9,032,200	\$ 4,532,900	\$ 2,365,475	\$ 6,898,375	\$ 2,133,825

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Public Act 101-0007 and Public Act 101-0029	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			July 1, 2020 to September 30, 2020	September 30, 2020		
<b>School District:</b>						
Personal Services	\$ 5,306,500	\$ 5,014,081	\$ 287,989	\$ -	\$ 5,302,070	\$ 4,430
State Contributions to the Teachers' Retirement System	600	-	-	-	-	600
State Contributions for Social Security	404,000	373,455	21,685	-	395,140	8,860
Contractual Services	811,700	389,621	385,354	-	774,975	36,725
Travel	12,400	661	-	-	661	11,739
Commodities	5,000	495	-	-	495	4,505
Printing	3,000	-	-	-	-	3,000
Telecommunications	23,500	12,470	-	-	12,470	11,030
<b>Total School District</b>	<b>\$ 6,566,700</b>	<b>\$ 5,790,783</b>	<b>\$ 695,028</b>	<b>\$ -</b>	<b>\$ 6,485,811</b>	<b>\$ 80,889</b>
<b>Aftercare Services:</b>						
Personal Services	\$ 5,348,900	\$ 5,069,131	\$ 272,651	\$ -	\$ 5,341,782	\$ 7,118
State Contributions for Social Security	394,100	372,955	20,537	-	393,492	608
Contractual Services	8,407,400	3,142,647	4,615,774	-	7,758,421	648,979
Travel	20,000	8,306	1,970	-	10,276	9,724
Travel and Allowances for Youth	1,100	486	-	-	486	614
Commodities	12,000	649	-	-	649	11,351
Printing	4,000	740	-	-	740	2,520
Telecommunications	184,000	93,517	39,257	-	132,774	51,226
Operations of Automotive Equipment	125,000	72,984	18,848	-	91,832	33,168
<b>Total Aftercare Services</b>	<b>\$ 14,496,500</b>	<b>\$ 8,761,415</b>	<b>\$ 4,969,777</b>	<b>\$ -</b>	<b>\$ 13,731,192</b>	<b>\$ 765,308</b>



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For the Fifteen Months Ended September 30, 2020

Public Act 101-0007 and Public Act 101-0029	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures		Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
			July 1, 2020 to September 30, 2020	September 30, 2020		
<b>Illinois Youth Centers - Consolidated:</b>						
Personal Services	\$ 59,213,900	\$ 55,389,962	\$ 3,810,184	\$	\$ 59,200,146	\$ 13,754
Student, Member, and Youth Compensation	80,900	25,014	4,389		29,403	51,497
State Contributions for Social Security	4,462,400	4,045,949	286,011		4,331,960	130,440
Contractual Services	15,828,300	8,790,442	4,727,643		13,518,085	2,310,215
Travel	36,000	10,631	9,036		19,667	16,333
Travel and Allowances for Youth	3,800	1,551	420		1,971	1,829
Commodities	1,467,100	932,364	313,902		1,246,266	220,834
Printing	42,600	19,024	3,872		22,896	19,704
Equipment	235,900	8,615	27,625		36,240	199,660
Telecommunications	216,300	122,197	82,278		204,475	11,825
Operations of Automotive Equipment	129,600	53,414	39,191		92,605	36,995
Total Illinois Youth Centers	\$ 81,716,800	\$ 69,399,163	\$ 9,304,551	\$	\$ 78,703,714	\$ 3,013,086
Subtotal - Fund 0001	\$ 111,812,200	\$ 88,484,261	\$ 17,334,831	\$	\$ 105,819,092	\$ 5,993,108

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Act 101-0007 and Public Act 101-0029	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1, 2020 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
<b>DEPARTMENT OF CORRECTIONS</b>					
<b><u>REIMBURSEMENT AND EDUCATION FUND - 0523</u></b>					
Payment of Expenses Associated with School District Programs	\$ 5,000,000	\$ 887,590	\$ 221,055	\$ 1,108,645	\$ 3,891,355
Payment of Expenses Associated with Federal Programs	3,000,000	9,325	42,933	52,258	2,947,742
Payments of Expenses Associated with Miscellaneous Programs	5,000,000	101,403	86,593	187,996	4,812,004
Subtotal - Fund 0523	\$ 13,000,000	\$ 998,318	\$ 350,581	\$ 1,348,899	\$ 11,651,101
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 124,812,200	\$ 89,482,579	\$ 17,685,412	\$ 107,167,991	\$ 17,644,209

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2020, and have been reconciled to Department records.  
 Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.  
 Note 3: Public Act 101-0007 included appropriations which could be used to pay for prior year costs including back wages.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1, 2019 to October 31, 2019		
	\$ 1,950,000	\$ 1,698,310	\$ 88,351	\$ 1,786,661	\$ 163,339
Personal Services	178,058	169,221	8,837	178,058	-
State Contributions for Social Security	1,560,120	933,309	599,241	1,532,550	27,570
Contractual Services	32,000	21,947	9,963	31,910	90
Travel	3,500	562	2,379	2,941	559
Commodities	3,000	1,259	10	1,269	1,731
Printing	2,546,400	1,188,535	1,101,304	2,289,839	256,561
Electronic Data Processing	576,000	192,736	57,348	250,084	325,916
Telecommunication	1,731,100	-	1,710,290	1,710,290	20,810
Ordinary and Contingent Expenses	16,200	13,914	123	14,037	2,163
Operations of Automotive Equipment	10,000	4,949	-	4,949	5,051
Payment of Statewide Hospitalization	262,100	185,745	9,790	195,535	66,565
Youth Aftercare/Investigating Complaints	4,611,234	-	4,611,233	4,611,233	1
Unpaid Wage Increases	350,000	89,347	29,446	118,793	231,207
Tort Claims	4,000	3,731	251	3,982	18
Sheriff's Fees	1,000,000	90,879	277,955	368,834	631,166
Repairs, maintenance, and other capital improvements	5,000	-	-	-	5,000
Refunds					
Total General Office	\$ 14,838,712	\$ 4,594,444	\$ 8,506,521	\$ 13,100,965	\$ 1,737,747

**GENERAL REVENUE FUND - 0001**

General Office:

Personal Services	\$ 1,950,000	\$ 1,698,310	\$ 88,351	\$ 1,786,661	\$ 163,339
State Contributions for Social Security	178,058	169,221	8,837	178,058	-
Contractual Services	1,560,120	933,309	599,241	1,532,550	27,570
Travel	32,000	21,947	9,963	31,910	90
Commodities	3,500	562	2,379	2,941	559
Printing	3,000	1,259	10	1,269	1,731
Electronic Data Processing	2,546,400	1,188,535	1,101,304	2,289,839	256,561
Telecommunication	576,000	192,736	57,348	250,084	325,916
Ordinary and Contingent Expenses	1,731,100	-	1,710,290	1,710,290	20,810
Operations of Automotive Equipment	16,200	13,914	123	14,037	2,163
Payment of Statewide Hospitalization	10,000	4,949	-	4,949	5,051
Youth Aftercare/Investigating Complaints	262,100	185,745	9,790	195,535	66,565
Unpaid Wage Increases	4,611,234	-	4,611,233	4,611,233	1
Tort Claims	350,000	89,347	29,446	118,793	231,207
Sheriff's Fees	4,000	3,731	251	3,982	18
Repairs, maintenance, and other capital improvements	1,000,000	90,879	277,955	368,834	631,166
Refunds	5,000	-	-	-	5,000
Total General Office	\$ 14,838,712	\$ 4,594,444	\$ 8,506,521	\$ 13,100,965	\$ 1,737,747

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
**Expenditure Authority for Fiscal Year 2019**

**For the Sixteen Months Ended October 31, 2019**

Public Act 100-0586	Expenditure Authority (Net After Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1, 2019 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
<b>School District:</b>					
	\$ 5,176,500	\$ 4,702,133	\$ 252,433	\$ 4,954,566	\$ 221,934
Personal Services	400	-	-	-	400
State Contributions to the Teachers' Retirement System	420,500	349,408	19,262	368,670	51,830
State Contributions for Social Security	709,286	490,746	218,539	709,285	1
Contractual Services	6,200	3,217	624	3,841	2,359
Travel	3,000	1,528	697	2,225	775
Commodities	1,500	-	1,268	1,268	232
Printing	722	-	721	721	1
Equipment	37,631	23,285	14,345	37,630	1
Telecommunications					
<b>Total School District</b>	<b>\$ 6,355,739</b>	<b>\$ 5,570,317</b>	<b>\$ 507,889</b>	<b>\$ 6,078,206</b>	<b>\$ 277,533</b>
<b>Aftercare Services:</b>					
	\$ 4,675,000	\$ 4,347,393	\$ 226,663	\$ 4,574,056	\$ 100,944
Personal Services	357,600	323,274	16,813	340,087	17,513
State Contributions for Social Security	6,691,532	4,134,072	2,528,008	6,662,080	29,452
Contractual Services	20,000	13,787	1,971	15,758	4,242
Travel	1,000	-	-	-	1,000
Travel and Allowances for Youth	12,000	2,585	1,501	4,086	7,914
Commodities	3,032	1,480	1,551	3,031	1
Printing	6,100	-	6,084	6,084	16
Equipment	183,980	152,371	31,609	183,980	-
Telecommunications	125,000	69,636	22,060	91,696	33,304
Operations of Automotive Equipment					
<b>Total Aftercare Services</b>	<b>\$ 12,075,244</b>	<b>\$ 9,044,598</b>	<b>\$ 2,836,260</b>	<b>\$ 11,880,858</b>	<b>\$ 194,386</b>

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
**Expenditure Authority for Fiscal Year 2019**

**For the Sixteen Months Ended October 31, 2019**

Public Act 100-0586	Expenditure Authority (Net After Transfers)	Lapse Period		Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
		Expenditures Through June 30, 2019	Expenditures July 1, 2019 to October 31, 2019		
<b>Illinois Youth Centers - Consolidated:</b>					
Personal Services	\$ 57,336,223	\$ 53,336,595	\$ 3,540,089	\$ 56,876,684	\$ 659,539
Student, Member, and Youth Compensation	75,000	38,972	3,597	42,569	32,431
State Contributions for Social Security	4,536,458	3,932,966	264,484	4,197,450	339,008
Contractual Services	14,115,315	10,935,958	2,946,889	13,882,847	232,468
Travel	39,800	25,253	14,112	39,365	435
Travel and Allowances for Youth	4,302	3,287	815	4,102	200
Commodities	1,623,300	927,586	225,406	1,152,992	470,308
Printing	34,314	24,012	2,387	26,399	7,915
Equipment	150,000	30,294	54,507	84,801	65,199
Telecommunications	286,500	175,096	61,442	236,538	49,962
Operations of Automotive Equipment	117,293	60,926	42,396	103,322	13,971
Total Illinois Youth Centers	\$ 78,518,505	\$ 69,490,945	\$ 7,156,124	\$ 76,647,069	\$ 1,871,436
Subtotal - Fund 0001	\$ 111,788,200	\$ 88,700,304	\$ 19,006,794	\$ 107,707,098	\$ 4,081,102

**DEPARTMENT OF CORRECTIONS**  
**REIMBURSEMENT AND EDUCATION FUND - 0523**

Payment of Expenses Associated with School District Programs	\$ 4,480,000	\$ 1,431,162	\$ 74,985	\$ 1,506,147	\$ 2,973,853
Payment of Expenses Associated with Federal Programs	3,000,000	202,118	28,047	230,165	2,769,835
Payment of Expenses Associated with Miscellaneous Programs	5,520,000	82,778	5,415,406	5,498,184	21,816
Subtotal - Fund 0523	\$ 13,000,000	\$ 1,716,058	\$ 5,518,438	\$ 7,234,496	\$ 5,765,504
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 124,788,200	\$ 90,416,362	\$ 24,525,232	\$ 114,941,594	\$ 9,846,606

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of October 31, 2019, and have been reconciled to Department records.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

Note 3: Public Act 100-0586 included appropriations which could be used to pay for prior year costs including back wages.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

**For the Fiscal Year Ended June 30,**

	2020	2019	2018
<b><u>APPROPRIATED FUNDS</u></b>			
<b>General Revenue Fund - 0001</b>			
Expenditure Authority (Net after Transfers)	\$ 111,812,200	\$ 111,788,200	\$ 115,135,282
General Office:			
Personal Services	\$ 2,232,983	\$ 1,786,661	\$ -
State Contributions for Social Security	206,569	178,058	-
Contractual Services	2,043,229	1,532,550	-
Travel	20,332	31,910	-
Commodities	10,331	2,941	-
Printing	471	1,269	-
Equipment	5,605	-	-
Electronic Data Processing	1,735,112	2,289,839	-
Telecommunication	133,310	250,084	-
Ordinary and Contingent Expenses	-	1,710,290	-
Operations of Automotive Equipment	23,175	14,037	-
Payment of Statewide Hospitalization	5,986	4,949	7,982
Youth Aftercare/Investigating Complaints	211,178	195,535	208,458
Positive Behavior Intervention and Support	10,904	4,611,233	-
Tort Claims	64,506	118,793	-
Sheriff's Fees	2,076	3,982	186,704
Repairs, maintenance, and other capital improvements	192,608	368,834	3,184,456
Back Wage Payments	-	-	2,613
Lum Sum for Operational Expenses	-	-	102,145,070
Total General Office Expenditures	<u>\$ 6,898,375</u>	<u>\$ 13,100,965</u>	<u>\$ 105,735,283</u>
School District:			
Personal Services	\$ 5,302,070	\$ 4,954,566	\$ -
State Contributions for Social Security	395,140	368,670	-
Contractual Services	774,975	709,285	-
Travel	661	3,841	-
Commodities	495	2,225	-
Printing	-	1,268	-
Equipment	-	721	-
Telecommunications	12,470	37,630	-
Total School District Expenditures	<u>\$ 6,485,811</u>	<u>\$ 6,078,206</u>	<u>\$ -</u>

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

**For the Fiscal Year Ended June 30,**

	2020	2019	2018
Aftercare Services:			
Personal Services	\$ 5,341,782	\$ 4,574,056	\$ -
State Contributions for Social Security	393,492	340,087	-
Contractual Services	7,758,421	6,662,080	-
Travel	10,276	15,758	-
Travel and Allowances for Youth	486	-	-
Commodities	649	4,086	-
Printing	1,480	3,031	-
Equipment	-	6,084	-
Telecommunications	132,774	183,980	-
Operations of Automotive Equipment	91,832	91,696	-
Total Aftercare Services Expenditures	<u>\$ 13,731,192</u>	<u>\$ 11,880,858</u>	<u>\$ -</u>
Illinois Youth Centers - Consolidated:			
Personal Services	\$ 59,200,146	\$ 56,876,684	\$ -
Student, Member, and Youth Compensation	29,403	42,569	-
State Contributions for Social Security	4,331,960	4,197,450	-
Contractual Services	13,518,085	13,882,847	-
Travel	19,667	39,365	-
Travel and Allowances for Youth	1,971	4,102	-
Commodities	1,246,266	1,152,992	-
Printing	22,896	26,399	-
Equipment	36,240	84,801	-
Telecommunications	204,475	236,538	-
Operations of Automotive Equipment	92,605	103,322	-
Total Illinois Youth Centers Expenditures	<u>\$ 78,703,714</u>	<u>\$ 76,647,069</u>	<u>\$ -</u>
Total - Fund 0001	<u>\$ 105,819,092</u>	<u>\$ 107,707,098</u>	<u>\$ 105,735,283</u>
Lapsed Balances	<u>\$ 5,993,108</u>	<u>\$ 4,081,102</u>	<u>\$ 9,399,999</u>
<b>Department of Corrections Reimbursement and Education Fund - 0523</b>			
Expenditure Authority (Net after Transfers)	<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>
Payment of Expenses Associated with School District Programs	\$ 1,108,645	\$ 1,506,147	1,587,567
Payment of Expenses Associated with Federal Programs	52,258	230,165	488,227
Payments of Expenses Associated with Miscellaneous Programs	187,996	5,498,184	1,478,661
Total - Fund 0523	<u>\$ 1,348,899</u>	<u>\$ 7,234,496</u>	<u>\$ 3,554,455</u>
Lapsed Balances	<u>\$ 11,651,101</u>	<u>\$ 5,765,504</u>	<u>\$ 9,445,545</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Expenditure Authority	\$ 124,812,200	\$ 124,788,200	\$ 128,135,282
Total Expenditures	<u>\$ 107,167,991</u>	<u>\$ 114,941,594</u>	<u>\$ 109,289,738</u>
Lapsed Balances	<u>\$ 17,644,209</u>	<u>\$ 9,846,606</u>	<u>\$ 18,845,544</u>

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>STATE OFFICERS' SALARIES</b>			
Appropriations	\$ 138,400	\$ 120,400	\$ 120,400
Expenditures:			
Director	\$ 141,695	\$ 128,581	\$ 120,325
Total Expenditures	<u>\$ 141,695</u>	<u>\$ 128,581</u>	<u>\$ 120,325</u>
Lapsed Balances	<u>\$ (3,295)</u>	<u>\$ (8,181)</u>	<u>\$ 75</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2020, October 31, 2019, and September 30, 2018 and have been reconciled to Department records.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

Note 3: Public Acts 100-0586 and 101-0007 included appropriations which could be used to pay for prior year costs including back wages.



**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES**  
**BY MAJOR ACTIVITY**  
**For the Fiscal Year Ended June 30,**

	2020	2019	2018
<b>EXPENDITURE STATISTICS</b>			
<b>All State Treasury Funds</b>			
Total Operations Expenditures:	\$ 106,564,757	\$ 114,693,545	\$ 109,113,008
Percentage of Total Expenditures:	99.4%	99.8%	99.8%
Personal Services	73,629,290	78,610,192	73,483,475
Other Payroll Costs	5,718,517	7,743,030	5,846,067
All Other Operating Expenditures	27,216,950	28,340,323	29,783,466
Total Awards and Grants Expenditures:	\$ 428,383	\$ 127,724	\$ 97,033
Percentage of Total Expenditures:	0.4%	0.1%	0.1%
Total Permanent Improvements Expenditures:	\$ 148,248	\$ 117,048	\$ -
Percentage of Total Expenditures:	0.2%	0.1%	0.0%
Total Refund Expenditures:	\$ 26,603	\$ 3,277	\$ 79,697
Percentage of Total Expenditures:	0.0%	0.0%	0.1%
<b>GRAND TOTAL - ALL EXPENDITURES</b>	<b>\$ 107,167,991</b>	<b>\$ 114,941,594</b>	<b>\$ 109,289,738</b>

Note 1: Expenditures were obtained from the State Comptroller records as of September 30, 2020, October 31, 2019, and September 30, 2018 and have been reconciled to the Department records.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS INTO THE STATE TREASURY**

**For the Fiscal Year Ended June 30,**

	2020	2019	2018
<b>General Revenue Fund - 0001</b>			
Receipt Sources:			
Jury Duty	\$ 1,088	\$ 735	\$ 1,142
Dormant Trust Accounts	2,428	2,725	4,937
Contraband Money	-	84	22
Involuntary Withholdings	6,768	1,249	2,996
Subpoena/Witness Fee	20	178	95
Office Materials Fee/Miscellaneous	59	104	2,246
Employee Records	-	43	-
Court Case Settlements	6,978	-	-
Phone Reimbursements	-	-	529
Prior Year Refunds	49,198	2,381	15
Total Receipts, per the Department's Records	\$ 66,539	\$ 7,499	\$ 11,982
Receipts, per the Department's Records	\$ 66,539	\$ 7,499	\$ 11,982
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Other Adjustments	(6,638)	3,268	-
Deposits, Recorded by the State Comptroller	\$ 59,901	\$ 10,767	\$ 11,982

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS INTO THE STATE TREASURY**

**For the Fiscal Year Ended June 30,**

	2020	2019	2018
<b>Department of Corrections Reimbursement &amp; Education Fund - 0523</b>			
Receipt Sources:			
Illinois Criminal Justice Information Authority	\$ 36,735	\$ 163,172	\$ 206,049
Illinois State Board of Education	1,553,745	2,342,491	2,145,723
Illinois Department of Human Services	-	2,088	8,445
Unites States Department of Justice	-	140,831	325,621
Miscellaneous	-	11,246	3,635
Reimbursement - Other Youth Cost Recoveries	2,932	4,521	7,431
Reimbursement - Travel and Allowance Fund	370	373	4,356
Prior Year Refunds	29,327	189	-
Total Receipts, per the Department's Records	\$ 1,623,109	\$ 2,664,911	\$ 2,701,260
Receipts, per the Department's Records			
Deposits in Transit, Beginning of the Fiscal Year	\$ 1,623,109	\$ 2,664,911	\$ 2,701,260
Deposits in Transit, End of the Fiscal Year	-	4,031	-
Other Adjustments	(15,695)	-	(4,031)
Deposits, Recorded by the State Comptroller	\$ 1,607,414	\$ 2,665,674	\$ 2,697,229

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>GRAND TOTAL - ALL FUNDS</b>			
Receipts, per the Department's Records	\$ 1,689,648	\$ 2,672,410	\$ 2,713,242
Deposits in Transit, Beginning of the Fiscal Year	-	4,031	-
Deposits in Transit, End of the Fiscal Year	(15,695)	-	(4,031)
Other Adjustments	(6,638)	-	-
Deposits, Recorded by the State Comptroller	\$ 1,667,315	\$ 2,676,441	\$ 2,709,211

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF LOCALLY-HELD FUND RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>Juvenile Justice Benefit Fund - 1395</b>			
Beginning Cash Balance	\$ 225,368	\$ 213,246	\$ 169,678
Receipts:			
Fund Transfers-In	43	63	67
Investment Income	2,197	2,392	423
Private Organization or Individuals	63,791	157,546	181,737
Rental Income	26,742	11,052	15,140
Disbursements:			
Contractual Services	72,112	108,671	108,767
Commodities	14,759	28,153	26,467
Equipment	2,264	-	33
Awards or Grants	24,345	20,257	17,843
Fund Transfers-Out	689	1,850	690
Ending Cash Balance	<u>\$ 203,972</u>	<u>\$ 225,368</u>	<u>\$ 213,245</u>
<b>Juvenile Justice Inmate Trust Fund - 1396</b>			
Balance, Beginning of the Fiscal Year	\$ 32,672	\$ 53,468	\$ 21,893
Receipts:			
Fund Transfers-In	29,301	70,482	103,720
Investment Income	31	67	43
Private Organization or Individuals	96,815	99,278	153,026
Disbursements:			
Contractual Services	86,142	132,933	159,010
Fund Transfers-Out	2,473	9,235	12,014
Resident Disbursements	38,386	48,455	54,190
Ending Cash Balance	<u>\$ 31,818</u>	<u>\$ 32,672</u>	<u>\$ 53,468</u>
<b>Travel and Allowance Revolving Fund - 1406</b>			
Balance, Beginning of the Fiscal Year	\$ 3,715	\$ 3,957	\$ 2,874
Receipts:			
Fund Transfers-In	3,014	4,818	3,065
Disbursements:			
Travel	2,636	5,060	1,783
Bank Fees to be Reimbursed by IBF	-	-	199
Ending Cash Balance	<u>\$ 4,093</u>	<u>\$ 3,715</u>	<u>\$ 3,957</u>

Note 1: These balances were obtained from the Department's records and have been reconciled to the Department's *Report of Receipts and Disbursements for Locally Held Funds* for each locally held fund submitted to the Office of State Comptroller as of June 30, 2020, and June 30, 2019.

Note 2: This schedule is presented on the cash basis of accounting.

**SCHEDULE 6**

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF CHANGES IN PROPERTY  
For the Two Years Ended June 30, 2020**

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b>FISCAL YEAR 2020</b>					
<b>Property</b>					
Land and Land Improvements	\$ 1,609	\$ -	-	-	\$ 1,609
Site Improvements	4,578	-	286	-	4,292
Buildings and Building Improvements	123,473	286	1,093	3,792	126,458
Equipment	9,976	583	1,455	(16)	9,088
Total	<u>\$ 139,636</u>	<u>\$ 869</u>	<u>\$ 2,834</u>	<u>\$ 3,776</u>	<u>\$ 141,447</u>
<b>Capital Leases</b>					
Buildings & Building Improvements	\$ 8,944	-	-	-	\$ 8,944
Equipment	29	-	18	-	11
Total	<u>\$ 8,973</u>	<u>-</u>	<u>\$ 18</u>	<u>-</u>	<u>\$ 8,955</u>

Note 1: These balances were obtained from the Department's records and have been reconciled to the Department's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2020.

**SCHEDULE 6**

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
SCHEDULE OF CHANGES IN PROPERTY  
For the Two Years Ended June 30, 2020**

(IN THOUSANDS)

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b>FISCAL YEAR 2019</b>					
<b>Property</b>					
Land and Land Improvements	\$ 1,609	-	-	-	\$ 1,609
Site Improvements	4,578	-	-	-	4,578
Buildings and Building Improvements	121,805	-	-	1,668	123,473
Equipment	10,505	186	518	(197)	9,976
Total	<u>\$ 138,497</u>	<u>\$ 186</u>	<u>\$ 518</u>	<u>\$ 1,471</u>	<u>\$ 139,636</u>
<b>Capital Leases</b>					
Buildings & Building Improvements	\$ 8,944	-	-	-	\$ 8,944
Equipment	147	6	124	-	29
Total	<u>\$ 9,091</u>	<u>\$ 6</u>	<u>\$ 124</u>	<u>\$ -</u>	<u>\$ 8,973</u>

Note 1: These balances were obtained from the Department's records and have been reconciled to the Department's quarterly Agency Report of State Property reports submitted to the Office of State Comptroller for the year ended June 30, 2019.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Mission Statement**

The mission of the Department of Juvenile Justice (Department) is to build youth skills and strengthen families to promote community safety and positive youth outcomes.

**Organization**

The Unified Code of Corrections (Code) (730 ILCS 5/3-2.5-5) created the Department by separating the former Juvenile Justice Division of the Department of Corrections from the Department of Corrections (DOC), effective June 1, 2006.

The Department operates the following Youth Centers:

**Center Name**

Chicago (Male)  
Harrisburg (Male)  
Pere Marquette (Male)  
St. Charles (Male)  
Warrenville (Male and Female)

**Internal Organization and Programs**

The function of the Administrative Office is to provide strategic planning and support services to all of the Department's facilities and divisions. The team is guiding the Department's transformation efforts from an adult-focused, punitive model to a therapeutic and rehabilitative model of care. The Administrative Office also interacts with other governmental agencies such as the Department of Corrections, Department of Children and Family Services, Department of Human Services and city and county governments.

Programming services and activities provided to youth at the Youth Centers include:

**Clinical Services**

- Case Management: A written program case plan/treatment plan is initiated to set realistic attainable goals for academics, behavior, mental health, substance abuse, and other necessary programming. All facilities document the program services that youth receive throughout their stay in the facilities; case plans facilitate the effective coordination of program activities and are developed through individual and multi-disciplinary counseling sessions with all youth.
- Field Services: All facilities coordinate plans with Aftercare for youth needing housing placement in the community.



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

- Community Reintegration: Youth are educated on the importance of rule compliance and expectations while on Aftercare status. Aftercare Specialists are assigned to all youth upon entry to a facility and remain with that youth through discharge to Aftercare for the term of their supervision sentence.
- Grant Initiatives and Special Programs: Each facility establishes and develops programs that address the special needs of youth (i.e. behavioral health, co-occurring disorders, and trauma) by providing evidence base or evidence informed practices.

**Mental Health Services**

- Reception Services: The Department utilizes a variety of instruments to screen and assess all youth at intake. These diagnostic evaluations determine the basic service needs for youth. These instruments include the Youth Assessment and Screening Instrument (YASI) to screen for and assess criminogenic risks, needs, and strengths; Massachusetts Youth Screening Instrument (MAYSI-2) to screen for emergent mental health risks; Texas Christian University (TCU) Adolescent Screen to screen for substance abuse risks; Global Appraisal of Individual Needs (GAIN) to assess substance abuse needs; VISA Assessment to assess risk of self-harm; and a clinical and diagnostic evaluation to determine mental health treatment needs and potential diagnoses.
- All facilities provide mental health services for youth, which includes psychological and psychiatric services. Youth can be assigned to individual or group therapy. The Department has a Special Treatment Program at St. Charles. St. Charles treats youth with mental health issues that are chronic in nature. Additionally, Harrisburg houses the treatment unit for youth adjudicated of sexual offenses.
- Four of the facilities (Chicago, Harrisburg, Pere Marquette, and Warrenville) provide Structured Psychotherapy for Adolescent Responding to Chronic Stress Groups (SPARCS). This group helps youth address their traumatic experiences. The SPARCS program is a strength-based approach that helps youth support skills they already possess and foster new ways of coping. The program also provides group members with freedom to address problems that are important to them and create opportunities for change. This program provides youth with skills to help them to become productive citizens thereby reducing recidivism.
- Dialectical Behavior Therapy (DBT) is a pilot conducted at Warrenville, Chicago, and Harrisburg. DBT was developed as a treatment for Borderline Personality Disorder (BPD). However, the core behavior patterns of BPD can be found in many mental health disorders, and they are prevalent in incarcerated youth and adults. DBT is a treatment that has been found to be effective in working with a wide variety of mental health disorders and highly disruptive behaviors, including clients with both mental illness and substance use disorders.
- Family Therapy is conducted at Warrenville. The Department has retained an expert to train mental health staff to provide family therapy as a treatment modality at all of the Department facilities.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

	Fiscal Year	
	2020	2019
Number of youths enrolled in mental health treatment in youth centers	247	247

**Substance Abuse**

- The Substance Abuse Programs at all facilities provide Illinois Department of Human Services, Division of Alcohol and Substance Abuse, level I and II substance abuse treatment for youth.
- The Substance Abuse Program at all facilities are currently utilizing the Forward Thinking Program Curriculum. The Forward Thinking series is a cognitive-behavior program that uses evidence-based strategies to assist youth involved in the criminal justice system in making positive changes to their thoughts, feelings, and behaviors.
- The Treatment Retention and Induction Program (TRIP) is a program occurring at Harrisburg and Pere Marquette. TRIP is aimed at improving motivation and engagement in the first few weeks of treatment, with juvenile offenders receiving substance abuse treatment. TRIP utilizes evidence-based induction and retention tools that have been developed and effectively implemented with adult treatment samples and evaluated within community-based adolescent treatment settings.

	Fiscal Year	
	2020	2019
Number of youths enrolled in substance abuse treatment in youth centers	45	76

**Leisure Time Activities**

- Structured team sports (i.e. softball, basketball, flag football, volleyball, track and field) that encourage teamwork and sportsmanship are offered. Musical instruments are used for small solo and band sessions to encourage creativity and cooperation.
- Facility Events: Youth engage in holiday program events and also participate in prosocial events such as spelling bee competitions, talent shows, chess competitions, art contests, and theatrical performances.

**Volunteer Services**

- Volunteer programs are provided to all youth to offer life skills development activities (i.e. mentoring, culinary arts, engineering, and performing arts).

**Chaplaincy Services**

- Religious programs, services, and counseling are provided on a regular basis at all facilities.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**School District 428**

- School District 428 provides all Department facilities with remedial, secondary, and high school education courses. The Department works with community colleges to provide college-level education courses.
- School programs also include: GED preparation classes, library services, and vocational and work training programs. The Department is also working with community colleges to provide post-secondary education courses.

In addition, School District 428 offers a hands-on technology-based curriculum and vocational skills to help Department youth attain their high school diploma or work towards a GED. This process, called Online Educational Enhancement, allows the student to work on high school curriculum which meets all State and national standards. This curriculum is individualized for each student. The key academic and vocational goals are:

- Successful education of our youth
  - Increasing graduation rate
  - Using a blended learning model that facilitates project-based learning
  - Thematic approach to education ○ Utilizing 21st century technology in the classroom
- Support and leadership of staff
  - Providing resources to staff
  - Quality professional development
  - Encouraging staff leadership
- Improve climate and culture of the school
  - Maintaining a clean, safe and respectful school environment
  - Continuing to develop a team approach, whereby all staff are working in partnership
  - Sustained sense of ownership in the progress of the district and individual schools
    - Assist with transition from the Department to a youth’s home school, by offering appropriate and transferable curriculum
- Increase self-esteem (efficacy) with individual success
- Offer vocational classes for youth experience and high school/college credit

	Fiscal Year	
	2020	2019
Number of students enrolled in DJJ's school district	145	229
Number of students enrolled in online classes	145	229
Number of youths enrolled in post-secondary vocational or college programs	36	25
Number of youths awarded General Equivalency Degrees (GEDs) and high school diplomas	110	148
Education spending per capita (in thousands)	\$35.8	\$26.5

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Aftercare**

The key goals of the Aftercare Program include:

- Lower the risk of re-offending
- Improve the youth's educational level and vocational opportunities
- Connect youth with appropriate community-based services
- Achieve abstinence from use of controlled substances and alcohol
- Improve mental health and stability of youth
- Increase pro-social behavior
- Reduce criminal recidivism
- Improve and support successful family reintegration

The Aftercare Program is composed of three primary areas: Community Supervision, Placement Resource Unit, and Juvenile Interstate Compact.

- **Community Supervision:** The Aftercare Program is responsible for community supervision upon release of all youth in the Department's custody in April 2015. Aftercare is geographically divided into Northern and Southern Regions, each supervised by a Regional Administrator. It entails the modification of the supervision duties of the parole agent working with juveniles to include case management services for the youth and their families. The Aftercare Program provides a seamless array of services for the youth from their commitment to the Department through intake and assignment to a youth host facility to reentry back into the community.
- **Placement Resource Unit:** The Placement Resource Unit works closely with the facilities to ensure the timely placement and community supervision for youth who are homeless, in need of additional residential services (medicinal or therapeutic), and the Department of Children and Family Services (DCFS) Wards. Specialists in this unit are assigned to youth in the facility and work to ensure successful reentry to the community. The Resource component of this unit seeks out community-based services, write and monitor community-based contracts, and approve all invoices for those services provided via contracts.
- **Juvenile Interstate Compact:** Via legislative mandate and compliance with the National Juvenile Justice Interstate Compact Office, the Juvenile Interstate Compact provides the means to safely and legally return children and youth who have left their home state without permission of their parent or guardian. In addition, the Juvenile Interstate Compact provides supervision of youth adjudicated for an offense when they and their families relocate to another state.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

The compact serves youth experiencing the following:

- Any child under the age of 18 in Illinois, or the age of majority in their home state, who has run away from his/her parent, guardian, or another person or agency entitled to legal custody.
- Any juvenile subject to court jurisdiction under the Juvenile Court Act in the State of Illinois, or similar laws of another state, who has absconded from supervision and run to another state, or for whom transfer of supervision to another state may be in the best interests of the youth, family, and safety of the public.
- Any alleged juvenile offender who has escaped to another state to avoid court proceedings in their home state, or who has escaped from a facility or agency's custody to which he/she has been committed by the court.

	Fiscal Year	
	2020	2019
Total expenditures - all sources (in thousands)	\$107,168.0	\$103,543.3
Total expenditures - State appropriated funds (in thousands)	\$107,168.0	\$103,543.3
Average monthly full-time equivalents	900.0	879.0
Aftercare services spending per capita (in thousands)	\$ 24.6	\$ 22.1
Youth enrolled in Aftercare	559.0	545.0
Number of youths in Illinois Youth Centers	211.0	289.0
Percentage of youth reincarcerated within three years of release	37.7%	33.7%

Annual reports are published on the Department’s website and sent to statutorily mandated authorities. Additionally, the Department publicly released an annual Operating Plan focusing on strategic goals and accountability. This document is also available on the website. The Department has Administrative Directives specific to its mission of rehabilitation and reintegration, which are systematically reviewed and revised as the Department’s model of risk-based assessment and evidence-based treatment evolves. The Department submits various reports to mandated parties and funding sources as required by statute and grant awards.

Throughout the examination period, the Department faced a number of challenges including making progress on compliance with the RJ v. Mueller consent decree, implementing a new fiscal system (SAP), and operating five secure congregate care facilities during the COVID-19 virus. The Department has continued to come into further compliance with the consent decree even during the recent pandemic. SAP implementation has been a challenge but operational adaptation, DOIT support, and new process guides have assisted as staff get more accustomed to SAP. The Department also continues to adapt operations to help combat the COVID-19 virus. This has included instituting many new protocols and procedures, learning to adapt to remote work, and changing regular day- to- day operations to help mitigate the spread of the virus.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 0001**

Equipment

This decrease was primarily due to lesser purchases resulting from delays in procurement.

Back Wage Payments

This decrease was due to expenses used for paying back wage claims in FY2019, but no appropriation being needed or used in FY2020.

**Department of Corrections Reimbursement and Education Fund – 0523**

Payments of Expenses Associated with Federal Programs

The decrease was due to grants agreements ending resulting in less grant spending.

Payments of Expenses Associated with Miscellaneous Programs

The decrease was due to the Department utilizing this line item for payments related to a back wages and prompt payment in FY2019. This was not repeated in FY2020 as back wage claims were no longer needing to be processed and prompt pay claims were mostly paid out of the General Revenue Fund.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund - 0001**

Commodities

This decrease was due to having fewer youth in facilities and a change in ordering to monthly ordering which reduces the amount of error in projected food needs.

Equipment

This decrease was primarily due to lesser purchases resulting from delays in procurement.

Electronic Data Processing

There was no appropriation set up for Electronic Data Processing in FY2018 since it was within the lump sum.

Telecommunications

This decrease was due to an increase in FY2018 costs due to installations of Voice over Internet Protocol (VOIP) phones.

Back Wage Payments

This increase was due to expenses used for paying back wage claims.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Department of Corrections Reimbursement and Education Fund - 0523**

Payments of Expenses Associated with Federal Programs

The decrease was due to grants agreements ending resulting in less grant spending.

Payments of Expenses Associated with Miscellaneous Programs

The increase was due to the Department utilizing this line item for payments related to a back wages and prompt payment.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 0001**

Federal Government

The decrease is due to a grant ending September 2018 resulting in less revenue from the Federal Government.

Federal Monies Via Other State Agencies

The Department receives funds from Illinois State Board of Education (ISBE) grants. This includes breakfast and lunch grants. With less population, there are less meals served which means less eligible for reimbursement. Additionally, there were less expenditures in FY2020 for other ISBE grants resulting in less revenue from grant reimbursements.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund – 0001**

Federal Government

The decrease is due to a grant ending September 2018 resulting in less revenue from the Federal Government. There was also less federal grant spending based on grant agreements concluding resulting in less revenue.

Other State Agencies

The Department receives funds from ISBE grants. This includes evidence-based funding and Career and Technical Education Funds. Due to delays in disbursing ISBE state grants in FY2017, some FY2017 grant revenue was received in FY2018 by the Department. As such, FY2018 revenue was higher than normal.



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Fiscal Year 2020**

**General Revenue Fund - 0001**

Contractual Services

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes, and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

Travel

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation.

Commodities

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes, and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

Equipment

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes, and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

Electronic Data Processing

The significant Lapse Period spending was primarily due to new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

**STATE OF ILLINOIS**  
**DEPARTMENT OF JUVENILE JUSTICE**  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
**For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

Telecommunications

The significant Lapse Period spending was primarily due to new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

Positive Behavior Intervention

The significant Lapse Period spending was primarily due to late implementation of this program. Additionally, adjusting to remote work also delayed processing of some invoices.

Repair & Maintenance

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes, and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

**Department of Corrections Reimbursement and Education Fund - 0523**

Payments of Expenses Associated with Federal Programs

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes, and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

Payments of Expenses Associated with Miscellaneous Programs

The significant Lapse Period spending was primarily due to the implementation of SAP in January 2020. Implementation of the new system led to delays in voucher processing due to acclimating to the new system, new processes, and new responsibilities the Department took over as a result of the transition to SAP that were another agency's responsibility prior to SAP implementation. Additionally, adjusting to remote work also delayed processing of some invoices.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Fiscal Year 2019**

**General Revenue Fund - 0001**

Contractual Services

The significant Lapse Period spending was primarily due delays in timely completion of contract and contract amendments and obligation. Unfilled positions also contributed to delays in processing invoices.

Travel

The significant Lapse Period spending was primarily due delays in timely and accurate completion of travel documentation. Unfilled positions also contributed to delays in processing invoices.

Equipment

The significant Lapse Period spending was primarily due delays in procurement resulting in many items being ordered just before the end of the fiscal year. Unfilled positions also contributed to delays in processing invoices and ordering equipment.

Electronic Data Processing

The significant Lapse Period spending was primarily due to delays processing and approving invoices. Unfilled positions also contributed to delays in processing invoices.

Operation of Auto

The significant Lapse Period spending was primarily due to delays processing and approving invoices. Unfilled positions also contributed to delays in processing invoices.

Back Wage Payments

The significant Lapse Period spending was primarily due to back wage calculations not being available until the lapse period.

Tort Claims

The significant Lapse Period spending was primarily due to delays processing and approving invoices. Unfilled positions also contributed to delays in processing invoices.

Repair and Maintenance

The significant Lapse Period spending was primarily due to some projects being completed near the end of the fiscal year.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Department of Corrections Reimbursement and Education Fund - 0523**

Payments of Expenses Associated with Miscellaneous Programs

The significant Lapse Period spending was primarily due to back wage calculations not being available until the lapse period.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b><u>AVERAGE FULL-TIME EMPLOYEES</u></b>			
<b>By Division</b>			
General Office	26	25	23
School District	74	80	70
Aftercare	66	61	62
<b>By Youth Center</b>			
Chicago	114	111	101
Harrisburg	208	211	208
Pere Marquette	72	70	69
St. Charles	235	232	240
Warrenville	103	96	99
Total Full-Time Equivalent Employee	898	886	872

Note 1: This schedule presents the average number of employees, by function, at the Department.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COST STATISTICS**

(NOT EXAMINED)

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>YOUTH FACILITIES</b>			
<b>Maximum Security</b>			
Warrenville			
Rated Capacity	78	78	78
Average Number of Youth	23	28	31
Over (Under) Rated Capacity	<u>(55)</u>	<u>(50)</u>	<u>(47)</u>
Facility Expenditures	\$ 11,148,966	\$ 10,182,353	\$ 10,663,628
Average Annual Cost Per Youth	\$ 484,738	\$ 363,655	\$ 343,988
Average Number of Security Staff	55	65	68
Ratio of Security Staff to Youth	2.39 to 1	2.32 to 1	2.19 to 1
<b>Medium Security</b>			
Chicago			
Rated Capacity	130	130	130
Average Number of Youth	39	55	71
Over (Under) Rated Capacity	<u>(91)</u>	<u>(75)</u>	<u>(59)</u>
Facility Expenditures	\$ 12,647,570	\$ 13,051,213	\$ 12,853,130
Average Annual Cost Per Youth	\$ 324,297	\$ 237,295	\$ 181,030
Average Number of Security Staff	71	85	78
Ratio of Security Staff to Youth	1.82 to 1	1.55 to 1	1.10 to 1
Harrisburg			
Rated Capacity	300	300	300
Average Number of Youth	74	87	130
Over (Under) Rated Capacity	<u>(226)</u>	<u>(213)</u>	<u>(170)</u>
Facility Expenditures	\$ 21,863,272	\$ 20,594,007	\$ 22,093,630
Average Annual Cost Per Youth	\$ 295,450	\$ 236,713	\$ 169,951
Average Number of Security Staff	114	148	148
Ratio of Security Staff to Youth	1.54 to 1	1.70 to 1	1.14 to 1

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
COST STATISTICS**

(NOT EXAMINED)

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>St. Charles</b>			
Rated Capacity	348	348	348
Average Number of Youth	56	94	118
Over (Under) Rated Capacity	<u>(292)</u>	<u>(254)</u>	<u>(230)</u>
Facility Expenditures	\$ 25,556,715	\$ 25,846,626	\$ 26,887,716
Average Annual Cost Per Youth	\$ 456,370	\$ 274,964	\$ 227,862
Average Number of Security Staff	128	165	180
Ratio of Security Staff to Youth	2.29 to 1	1.76 to 1	1.53 to 1
<b>Minimum Security</b>			
<b>Pere Marquette</b>			
Rated Capacity	40	40	40
Average Number of Youth	18	27	33
Over (Under) Rated Capacity	<u>(22)</u>	<u>(13)</u>	<u>(7)</u>
Facility Expenditures	\$ 7,487,192	\$ 6,972,871	\$ 6,853,770
Average Annual Cost Per Youth	\$ 415,955	\$ 258,254	\$ 207,690
Average Number of Security Staff	40	50	48
Ratio of Security Staff to Youth	2.22 to 1	1.85 to 1	1.45 to 1
<b>Grand Total - Entire Department</b>			
Rated Capacity	896	896	896
Average Number of Youth	210	291	383
Over (Under) Rated Capacity	<u>(686)</u>	<u>(605)</u>	<u>(513)</u>

Note 1: Total expenditures for each facility were derived from per-youth costs accumulated by the Department's AIS and SAP Systems.

Note 2: The average number of employees was computed by taking the average of the 24 payrolls within each fiscal year.

Note 3: The average number of offenders/youth was computed by taking the average of daily census data.

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
DISCLOSURE OF EMERGENCY PURCHASE  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

**Fiscal Year 2020**

**Threat to Public Health or Safety**

Illinois Youth Center – St. Charles

The Department of Juvenile Justice discovered that pumps needed to be replaced. The replacement of these pumps was critical to the quality of the water supply of the facility. The cost was estimated at \$13,138.



**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>OPERATIONAL DIVISIONS</b>			
<b>General Office</b>			
Overtime Hours Paid	93	66	23
Compensatory Hours Granted	-	-	-
Total Hours	<u>93</u>	<u>66</u>	<u>23</u>
Value of Overtime Hours Paid	\$ 3,451	\$ 1,730	\$ 584
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ 3,451</u>	<u>\$ 1,730</u>	<u>\$ 584</u>
<b>School District</b>			
Overtime Hours Paid	1,258	1,202	537
Compensatory Hours Granted	3	-	-
Total Hours	<u>1,261</u>	<u>1,202</u>	<u>537</u>
Value of Overtime Hours Paid	\$ 54,451	\$ 58,285	\$ 19,145
Value of Compensatory Hours Granted	123	-	-
Total Costs	<u>\$ 54,573</u>	<u>\$ 58,285</u>	<u>\$ 19,145</u>
<b>Aftercare</b>			
Overtime Hours Paid	470	875	2,074
Compensatory Hours Granted	-	-	-
Total Hours	<u>470</u>	<u>875</u>	<u>2,074</u>
Value of Overtime Hours Paid	\$ 25,777	\$ 46,746	\$ 41,444
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ 25,777</u>	<u>\$ 46,746</u>	<u>\$ 41,444</u>
<b>IYC Chicago</b>			
Overtime Hours Paid	18,541	24,468	25,210
Compensatory Hours Granted	-	9	-
Total Hours	<u>18,541</u>	<u>24,477</u>	<u>25,210</u>
Value of Overtime Hours Paid	\$ 869,376	\$ 1,093,301	\$ 1,060,340
Value of Compensatory Hours Granted	-	477	-
Total Costs	<u>\$ 869,376</u>	<u>\$ 1,093,777</u>	<u>\$ 1,060,340</u>

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>IYC Harrisburg</b>			
Overtime Hours Paid	23,425	22,149	6,097
Compensatory Hours Granted	2,184	1,734	109
Total Hours	<u>25,609</u>	<u>23,883</u>	<u>6,206</u>
Value of Overtime Hours Paid	\$ 1,052,236	\$ 980,867	\$ 1,546,245
Value of Compensatory Hours Granted	38,952	59,815	5,212
Total Costs	<u>\$ 1,091,188</u>	<u>\$ 1,040,681</u>	<u>\$ 1,551,457</u>
<b>IYC Pere Marquette</b>			
Overtime Hours Paid	7,035	9,308	5,783
Compensatory Hours Granted	-	-	-
Total Hours	<u>7,035</u>	<u>9,308</u>	<u>5,783</u>
Value of Overtime Hours Paid	\$ 318,539	\$ 391,817	\$ 241,117
Value of Compensatory Hours Granted	-	-	-
Total Costs	<u>\$ 318,539</u>	<u>\$ 391,817</u>	<u>\$ 241,117</u>
<b>IYC St. Charles</b>			
Overtime Hours Paid	29,954	60,457	50,740
Compensatory Hours Granted	24,435	15,914	8
Total Hours	<u>54,389</u>	<u>76,370</u>	<u>50,748</u>
Value of Overtime Hours Paid	\$ 1,378,085	\$ 2,696,722	\$ 2,133,439
Value of Compensatory Hours Granted	398,303	547,420	375
Total Costs	<u>\$ 1,776,389</u>	<u>\$ 3,244,143</u>	<u>\$ 2,133,814</u>
<b>IYC Warrenville</b>			
Overtime Hours Paid	10,446	10,913	7,428
Compensatory Hours Granted	384	5,395	4,884
Total Hours	<u>10,829</u>	<u>16,309</u>	<u>12,312</u>
Value of Overtime Hours Paid	\$ 473,685	\$ 489,647	\$ 229,895
Value of Compensatory Hours Granted	12,686	201,822	170,227
Total Costs	<u>\$ 486,372</u>	<u>\$ 691,469</u>	<u>\$ 400,122</u>

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ANALYSIS OF OVERTIME AND COMPENSATORY TIME**

(NOT EXAMINED)

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>ENTIRE DEPARTMENT</b>			
Overtime Hours Paid	91,222	129,437	97,892
Compensatory Hours Granted	27,005	23,052	5,001
Total Hours	<u>118,227</u>	<u>152,489</u>	<u>102,893</u>
Value of Overtime Hours Paid	\$ 4,175,600	\$ 5,759,114	\$ 5,272,209
Value of Compensatory Hours Granted	450,064	809,534	175,814
Total Costs	<u>\$ 4,625,664</u>	<u>\$ 6,568,648</u>	<u>\$ 5,448,023</u>

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ASSAULTS ON STAFF**

(NOT EXAMINED)

**For the Fiscal Year Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b><u>FACILITY</u></b>			
IYC - Chicago	20	78	28
IYC - Harrisburg	27	24	90
IYC - Pere Marquette	25	32	7
IYC - St. Charles	76	92	103
IYC - Warrenville	<u>37</u>	<u>69</u>	<u>48</u>
Total	<u><u>185</u></u>	<u><u>295</u></u>	<u><u>276</u></u>

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
DISCLOSURE OF EMERGENCY PURCHASES  
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS  
For the Two Years Ended June 30, 2020**

(NOT EXAMINED)

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations. These proclamations allowed the Department of Juvenile Justice to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurements were all processed under this waiver granted by the Governor.

**Fiscal Year 2020**

Masks and Hand Sanitizer

The Department identified a need for Personal Protective Equipment (PPE) including masks. The Department also was looking for hand sanitizer and thermometers. These items were purchased to reduce the risk of spread of COVID-19 in the facilities. The Department ultimately paid its vendor, \$297,400 for masks, hand sanitizer, and thermometers. The Department also paid another vendor \$1,587, for face masks and shields.

Deep Cleaning

The Department identified a need to deep clean areas that had been used by individuals who tested positive for COVID-19. This service was purchased to reduce the risk of spread of COVID-19. The Department ultimately used multiple vendors and expended \$12,916 for deep cleaning.

Gloves

The Department identified a need for PPE including gloves. These items were purchased to reduce the risk of spread of COVID-19 in the facilities. The Department ultimately paid its vendor, \$34,887 for gloves.