



STATE OF ILLINOIS
**OFFICE OF THE
 AUDITOR GENERAL**

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

State Compliance Examination
 For the Two Years Ended June 30, 2022

Release Date: September 26, 2023

FINDINGS THIS AUDIT: 33				AGING SCHEDULE OF REPEATED FINDINGS			
				Repeated Since	Category 1	Category 2	Category 3
				2020	1, 2, 18, 21, 22	23, 24, 26, 29	
				2018	12, 13, 15		
				2016	9		
				2012	5, 11, 16, 17		
				2010	10		
				2008		25	
				2002		31	
				1998	4, 7, 8		
				FINDINGS LAST AUDIT: 30			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>				
Category 1:	5	17	22				
Category 2:	5	6	11				
Category 3:	0	0	0				
TOTAL	10	23	33				

INTRODUCTION

Because of the significance and pervasiveness of the findings described within the report, we (the accountants) expressed an **adverse opinion** on the Department’s compliance with the specified requirements which comprise a State compliance examination. The Codification of Statements on Standards for Attestation Engagements (AT-C § 205.74) states a practitioner “should express an adverse opinion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter.”

Further, the digest covers our Compliance Examination of the Department for the two years ended June 30, 2022. A separate Financial Audit as of and for the year ended June 30, 2022, was previously released on June 22, 2023. In total, this report contains 33 findings, 3 of which were reported in the Financial Audit.

SYNOPSIS

- **(22-05)** The Department failed to comply with several sections of the Abused and Neglected Child Reporting Act.
- **(22-06)** The Department failed to comply with the School Code.
- **(22-11)** The Department did not adequately document the monitoring of its provider agencies for compliance with contract terms.

Category 1:	Findings that are material weaknesses in internal control and/or a qualification on compliance with State laws and regulations (material noncompliance).
Category 2:	Findings that are significant deficiencies in internal control and noncompliance with State laws and regulations.
Category 3:	Findings that have no internal control issues but are in noncompliance with State laws and regulations.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

NONCOMPLIANCE WITH ABUSED AND NEGLECTED CHILD REPORTING ACT

The Department of Children and Family Services (Department) failed to comply with several sections of the Abused and Neglected Child Reporting Act (Act) (325 ILCS 5) during the examination period.

We tested several sections of the Act and noted the following exceptions:

State's attorneys' offices were notified between 218 to 920 days from the date of the report

The Directors of DPH and HFS were notified of a report of suspected abuse or neglect of a child alleged to have been abused or neglected while receiving care in a hospital 34 days to 885 days from the date of the investigation

Local enforcement personnel and the office of the State's attorney of the involved county were notified of a report alleging the death of a child, serious injury to a child, torture of a child, malnutrition of a child, and/or sexual abuse to a child 5 to 43 days after the required 24-hour timeframe

- The Department did not immediately communicate the investigation reports of child abuse and neglect for a newborn infant whose blood, urine, or meconium contains any amount of a controlled substance to the State's attorneys' offices for 17 (28%) of 60 reports tested. Specifically, we noted the State's attorneys' offices were notified between 218 to 920 days from report date.
- The Department notified the Directors of DPH and HFS of the report of suspected abuse or neglect of a child alleged to have been abused or neglected while receiving care in a hospital 34 days to 885 days from the investigation date for 15 of 15 (100%) reports tested.
- The Department did not submit to the General Assembly or Governor the fiscal year 2021 and 2022 reports on the effectiveness of the programs designed to test the most effective approaches to case management protocols for Department clients with substance abuse problems.
- The Department was required to file four reports summarizing the number of Unfounded Review and Indicated Reports of Child Abuse and Neglect to the General Assembly during the examination period. The results of our testing indicated the Department failed to timely file 2 (50%) of the reports required. Specifically, we noted the reports due on December 1, 2021 and June 1, 2022, were submitted to the General Assembly 8 and 104 days late, respectively.
- The Department did not timely notify the children's school of its final findings from an indicated report of child abuse and neglect within 10 days of completing an investigation of alleged physical or sexual abuse for 40 of the 40 (100%) indicated reports tested. Specifically, we noted the schools were notified 129 to 890 days late.
- The Department did not timely notify the local enforcement personnel and the office of the State's attorney of the involved county for 5 of 25 (20%) reports tested. Specifically, we noted the local enforcement personnel and the office of the State's attorney were notified of a report alleging the death of a child, serious

injury to a child, torture of a child, malnutrition of a child, and sexual abuse to a child 5 to 43 days after the required 24-hour timeframe. (Finding 5, pages 27-32) **This finding has been reported since 2012.**

We recommended the Department immediately refer all reports of child abuse and neglect for a newborn infant whose blood, urine, or meconium contains any amount of a controlled substance to the appropriate State's attorney's office and to update procedures and provide training to staff to accomplish compliance with the Act; notify the Director of DPH and HFS within a reasonable timeframe, when the Department receives a report of suspected abuse or neglect of a child and the child is alleged to have been abused or neglected while receiving care in a hospital; ensure the timely submission of all reports required by the Act to the General Assembly and Governor; strengthen its monitoring and procedures for investigators to ensure they provide copy of its final findings from an indicated report of child abuse and neglect to the child's school within 10 days of completing an investigation of alleged physical or sexual abuse under the Act; ensure local law enforcement personnel and the office of the State's attorney of the involved county of the receipt of any report alleging the death of a child, serious injury to a child are timely notified.

Department agreed with the recommendation

The Department agreed with the recommendation. Please see the full State Compliance Examination Report for further details of the Department's response for each of the bullet points noted above.

NONCOMPLIANCE WITH THE SCHOOL CODE

The Department failed to comply with the School Code (Code) (105 ILCS 5/22-85(j)).

96% of indicated investigations tested had notifications sent to the schools 431 to 908 days from the date of the report

During our testing of 25 alleged incident of sexual abuse investigations, we noted that for 24 of 25 (96%) indicated investigations tested, the Department did not timely notify the relevant schools when an investigation of an alleged incident of sexual abuse was completed. Specifically, we noted the notifications were sent to relevant schools between 431 to 908 days from the investigation report date. (Finding 6, pages 33-34)

We recommended the Department timely notify the relevant school of the child involved in the investigation when the investigation of alleged incident of sexual abuse is completed.

Department agreed with the recommendation

The Department agreed with the recommendation and stated it has strengthened its monitoring and procedures for investigators to ensure statutory compliance by providing a copy of its final findings from an indicated report of child abuse and neglect to the child's school within 10 days of completing an investigation of alleged physical or sexual abuse under the Act. Further the Department stated, in September of 2022, the

Chief Deputy of Child Protection and the State Central Registry along with the Deputy of Child Protection, visited all 10 subregions across the state and met with every child protection supervisor, area administrator and regional administrator, issuing a memorandum in September 2022, instructing staff of this requirement and providing clear direction on how to execute this procedure. Across the state, investigators implored change to the existing statute as they believe this requirement violates the privacy of the family by revealing (only to the public-school administrators) the private matters of the child.

LACK OF DOCUMENTATION OF MONITORING OF CONTRACTS WITH PROVIDER AGENCIES

The Department did not adequately document the monitoring of its provider agencies for compliance with contract terms.

The Department could not provide documentation demonstrating it had conducted monitoring of its non-substitute care service provider agencies

The Department could not provide documentation demonstrating it had conducted monitoring of its non-substitute care service provider agencies. The non-substitute care provider agencies provide services which include, but are not limited to, counseling, habilitation, advocacy centers, system-of-care grants, and other child specific services. Specifically, we noted the Department was unable to provide documentation it had conducted monitoring, as specified in the contracts, for 12 of 60 (20%) contracts tested. Total grants expended for the 12 contracts during fiscal years 2021 and 2022 totaled \$15,593,544. Due to the Department being unable to provide documentation to demonstrate it had conducted monitoring, we cannot determine whether annual reviews required to be submitted by 9 of 12 grantees were performed by Department staff. (Finding 11, pages 47-48) **This finding has been reported since 2012.**

We recommended the Department perform and document adequate monitoring on all contracts to ensure contract payments are for services received and program plans and performance goals of the provider agencies are achieved.

Department agreed with the recommendation

The Department agreed with the finding and stated it will ensure staff serving in the contract monitoring role are performing monitoring duties pursuant to program plans. The Department further stated it has added regional leadership roles to increase the oversight of regional based staff after facing staffing shortages during the time of this audit which was also during the global pandemic. Lastly, the Department stated it is also pursuing a new performance monitoring tool to aid in tracking and documentation of monitoring agency contracts.

OTHER FINDINGS

The remaining findings are reportedly being given attention by the Department. We will review the Department's progress towards the implementation of our recommendations in our next State compliance examination.

AUDITOR'S OPINION

The financial audit report was previously released. The auditors stated the Department as of and for the year ended June 30, 2022 are fairly stated in all material respects.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Department for the two years ended June 30, 2022, as required by the Illinois State Auditing Act. Because of the effect of noncompliance described in Finding 2022-001 through 2022-022, the accountants stated the Department did not materially comply with the requirements described in the report.

This State compliance examination was conducted by Roth & Co. LLP.

SIGNED ORIGINAL ON FILE

JANE CLARK
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

SIGNED ORIGINAL ON FILE

FRANK J. MAUTINO
Auditor General

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