



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

Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF JUVENILE JUSTICE

State Compliance Examination
 For the Two Years Ended June 30, 2024

Release Date: June 17, 2025

FINDINGS THIS AUDIT: 29				AGING SCHEDULE OF REPEATED FINDINGS			
	<u>New</u>	<u>Repeat</u>	<u>Total</u>	<u>Repeated Since</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Category 1:	5	9	14	2022	10	16, 25	
Category 2:	6	9	15	2020	8, 12		
Category 3:	<u>0</u>	<u>0</u>	<u>0</u>	2018	4, 5, 6	15, 20	
TOTAL	11	18	29	2014		19, 22	
				2012		21	
FINDINGS LAST AUDIT: 25				2008	1, 2, 7	17, 18	

SYNOPSIS

- **(24-1)** The Department of Juvenile Justice (Department) did not maintain adequate documentation and control over its State property during the examination period.
- **(24-11)** The Department did not maintain adequate controls over the review of Youth files upon entry of the Youth in the facility.

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**

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. Some of the more significant issues we noted follow:

Department's populations were not sufficient

- During our testing, we requested the Department provide a population related to its State property. The Department provided a property listing as of Fiscal Years 2023 and 2024. However, from our review of the population for both fiscal years, we noted 410 equipment items amounting to \$91,184 were deemed unlocated property. While these items are segregated in the Department's equipment records and assigned its own location code, these should have been removed from the property records as these were determined to be unlocated.

Items could not be located

- During the property forwards and backwards testing, we noted the following:
 - 13 of 60 (22%) equipment items selected from the property listing were unable to be located. These exceptions were noted at the Admin Office in Springfield, Youth Centers in St. Charles, Harrisburg, and Chicago, and the Aftercare Centers in Chicago and Chicago Heights.

Items were not reported in the Annual Inventory Certification

- Four of 120 (3%) equipment items selected from the property listing and from the various locations throughout the Department were not reported in the Annual Inventory Certification submitted to the Central Management Services (CMS). These items are below \$2,500 but considered high theft. These exceptions were noted at the Youth Centers in St. Charles and Harrisburg, and the Aftercare Centers in Chicago and Chicago Heights.

Items found in different location than listed in the property listing

- Seven of 120 (6%) equipment items selected from the property listing and from the various locations throughout the Department were found in a different location as compared to the property system record. These exceptions were noted at the Aftercare Centers in Chicago, Chicago Heights and Peoria.

Items located at the Department were not included on the property listing

- Seven of 60 (12%) equipment items selected from the various locations throughout the Department were physically found, but not reported on property records. These items are either above \$2,500 or considered high theft. These exceptions were noted at the Youth Center in St. Charles and Chicago, and the Aftercare Center in Chicago Heights.

Water damage found

- During the property observation at the Aftercare Center in Chicago, it was noted that many ceiling covers and panels in one of the cubicle areas of the facility are out of place and showed signs of water damage.

Buildings in need of repair and improvements

- During the property observation at the Youth Center in St. Charles, we noted four unused, condemned, or worn-down buildings in need of repairs, demolition, or significant improvement.

Additions inaccurately reported on C-15

- During testing of Agency Report of State Property (C-15) for Fiscal Year 2023, we noted the following:
 - Inaccurate reporting of Additions in Fourth Quarter Form C-15, resulting in understatement of \$59,460. The correct amount should be \$66,067 but the reported amount is \$6,607.

Transfers were not reported on C-15

- Property transferred in were not reported in First Quarter and Fourth Quarter Form C-15, resulting in understatement of \$24,146 and \$1,042, respectively.

Deletions reported on C-15 did not agree to supporting documentation

- First Quarter Form C-15 Deletions amount not matching to total deletions per supporting documentation, resulting in overstatement of the deletions amount by \$7,941 in Form C-15.

Transfers were not properly reported on C-15 report

- During testing of Agency Report of State Property (C-15) for Fiscal Year 2024, we noted the following:
 - For Third Quarter Form C-15, the Previous Quarter's Capital Development Board's (CDB) Transfers In amount was not reported in the Current Quarter's Net Transfers amount, resulting in understatement of \$343,437.
 - Property transferred out was not reported in First Quarter Form C-15, resulting in understatement of the deletions amount by \$36,845.

Certification did not agree to supporting documentation

- During testing of Fiscal Year 2023 Annual Inventory Certification (Certification), it was noted the total Agency Inventory Items per the Certification did not agree with the supporting documentation, resulting in a difference of 661 items and overstatement of \$1,555,412 in the Certification.

Documentation and information for deletions not provided

- During property testing of 60 deletions, we noted the following:
 - For 14 (23%) deletions tested, the Request for Change of Status of Equipment (DJJ 0013) was not signed. As such, we were unable to test timeliness of recording of the deletion.
 - For 35 (58%) deletions tested, the DJJ 0013 could not be provided. As such, we were unable to perform further testing.
 - For two (3%) deletions tested, the Surplus Delivery Form from the CMS Asset Works System could not be provided. (Finding 1, pages 12-18) **This finding has been reported since 2008.**

We recommended 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. We further recommended the Department ensure all property transactions are accurately and timely recorded on the Department’s property records.

Department officials agreed

The Department accepted our recommendation.

INADEQUATE CONTROLS OVER REVIEW OF YOUTH FILES

The Department did not maintain adequate controls over the review of Youth files upon entry of the Youth in the facility.

During testing of 40 Youths, we noted the following:

- For seven (18%), the Department could not provide any form of supporting documentation. As such, we were unable to determine whether initial and subsequent assessments and reviews were made. These exceptions were noted at Harrisburg, St. Charles, and Warrenville Youth Centers.

Supporting documentation was not provided for youth files

- Initial Assessment Form was not provided**

 - For six (15%), the Department could not provide the Initial Assessment Form from Youth Assessment and Screening Instrument (YASI) System. As such, we were unable to test whether initial assessment was done within 30 days after admission to the Department. These exceptions were noted at St. Charles and Warrenton Youth Centers.
- Review of Youth's files upon admission not performed timely**

 - For nine (23%), the Department did not perform timely reviews of the Youth's files upon admission. Reviews were conducted 35 to 517 days after admission. These exceptions were noted at Harrisburg, St. Charles, and Warrenton Youth Centers.
- Supporting documentation missing information regarding employment, training, treatment, care and custody**

 - For ten (25%), the Department could not provide supporting documentation showing the program of education, employment, training, treatment, care and custody appropriate to the sampled individual. These exceptions were noted at St. Charles Youth Center.
- Counselor not identified for Youth**

 - For four (10%), the staff member designated as counselor was not indicated on the form. These exceptions were noted at St. Charles Youth Center.
- Date not included on Initial Assessment Form**

 - For two (5%), the Initial Assessment Form was not dated. As such, we were unable to determine the timeliness of initial and subsequent assessments. These exceptions were noted at St. Charles Youth Center.
- Program assignment reviews not performed timely**

 - For eight (20%), the program assignment was not reviewed timely. Reviews were conducted beyond 3 months from initial or previous assessments. These exceptions were noted at Harrisburg Youth Center.
- Frequency of program assignment reviews not documented**

 - For ten (25%), the Department could not provide supporting documentation that program assignment was reviewed at least once every 3 months. These exceptions were noted at St. Charles and Warrenton Youth Centers.
- Program reassessment completed before admission**

 - For two (5%), the program reassessment was done prior to admission date. These exceptions were noted at St. Charles and Warrenton Youth Centers. (Finding 11, pages 48-50)

We recommended the Department ensure Youth Center staff are aware of the laws and Directive governing the process of program and case review of Youth admissions. We further recommended the Department implement controls to ensure timely review and reassessments and adequate maintenance of supporting documentation for Youth admissions.

Department officials accepted

The Department accepted the recommendation.

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.

ACCOUNTANT'S OPINION

The accountants conducted a State compliance examination of the Department for the two years ended June 30, 2024, as required by the Illinois State Auditing Act. The accountants qualified their report on State compliance for Findings 2024-001 through 2024-014. Except for the noncompliance described in these findings, the accountants stated the Department complied, in all material respects, with the requirements described in the report.

This State compliance examination was conducted by Adelfia LLC.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
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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