STATE OF ILLINOIS
OFFICE OF THE
AUDITOR GENERAL
Frank J. Mautino, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF HUMAN SERVICES

State Compliance Examination
For the Two Years Ended June 30, 2023

Release Date: May 29, 2025

FINDINGS THIS AUDIT: 32

	New	Repeat	Total
Category 1:	5	21	26
Category 2:	2	4	6
Category 3:	0	0	0
TOTAL	7	25	32

FINDINGS LAST AUDIT: 33

AGING SCHEDULE OF REPEATED FINDINGS

Repeated Since	Category 1	Category 2	Category 3
2022	23-01		
2021	23-23, 23-24		
2019	23-05, 23-29	23-30	
2018	23-08, 23-09		
2017	23-02, 23-06, 23-10, 23-12, 23-13, 23-14, 23-15, 23-18, 23-22	23-27	
2015	23-16		
2013	23-21	23-26	
2011	23-11		
2009	23-17		
2005	23-19	23-28	

INTRODUCTION

Because of the significance and pervasiveness of the findings described within the report, we expressed an **adverse opinion** on the Department of Human Services' (Department) compliance with the assertions which comprise a State compliance examination. The Codification of Statements on Standards for Attestation Engagements (AT-C § 205.72) 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, 2023. A separate Financial Audit as of and for the year ended June 30, 2023, was previously released on December 19, 2024. In total, this report contains 32 findings, 9 of which were reported in the Financial Audit.

SYNOPSIS

- (**23-10**) The Department was unable to provide adequate records substantiating the completeness of populations for one or more laws, regulations, or other requirements selected for testing, as of the end of fieldwork.
- (**23-11**) The Department did not comply with statutory requirements regarding the use of restraints.
- (**23-12**) The Department did not comply with statutory requirements regarding the monitoring of facility visitors.

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.

INTRODUCTION

This report presents our Department-wide compliance attestation examination for the two years ending June 30, 2023. At June 30, 2023, the Department operated 6 Developmental Centers, 7 Mental Health Centers, 1 combined Mental Health and Developmental Center, and 3 Rehabilitation Services Facilities. The findings are presented in the report beginning at page 32.

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

COMPLETE POPULATIONS NOT PROVIDED

The Department of Human Services (Department) was unable to provide adequate records substantiating the completeness of populations for one or more laws, regulations, or other requirements selected for testing, as of the end of fieldwork. Due to these conditions, we concluded the Department's population records were not sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C §205.36).

Some of the more significant issues noted were:

Inaccurate populations for leases and asset additions and deletions

- Reporting functions within the Department's accounting information system did not generate accurate populations used for leases and asset additions and deletions reported on the Department's Agency Report of State Property (C-15 Form).

- While testing compliance with various Mental Health and Developmental Disabilities Administrative Acts and other State laws governing the State-Operated Mental Health and Developmental Disabilities facilities, we noted the following:

Population of restraints issued could not be substantiated

  - For Mental Health and Developmental Disabilities Code (MH Code) (405 ILCS 5/108(a-e)), the Fox Developmental Center was not able to provide adequate records substantiating the population of restraints issued during the examination period. Additional information can be found in Finding 2023-011.

Population of employees qualified to order restraints could not be substantiated

  - For MH Code (405 ILCS 5/108(g-h)), the Ludeman Developmental Center was not able to provide adequate records substantiating the population of employees qualified to order the use of restraints at the facility during the examination period. Additional information can be found in Finding 2023-011.

Population of visitor entry logs could not be substantiated

- For the Mental Health and Developmental Disabilities Administrative Act (MH Administrative Act) (20 ILCS 1705/47), the Jack Mabley Developmental Center was unable to provide adequate records substantiating the population of visitor entry logs (for visitors who visited the facility's residents) during the examination period. Additional information can be found in Finding 2023-012. (Finding 10, pages 32-33). **This finding has been reported since 2017.**

We recommended Department management and staff strengthen controls over records maintenance for each area in which a compliance requirement is present. We further recommended that to the extent possible, population records should be sequentially numbered. Lastly, we recommended the Department strengthen its internal controls to ensure it maintains complete and accurate populations.

Department accepted our recommendation

The Department accepted our recommendation and stated each Division will work to strengthen controls to ensure adequate records are maintained and can be provided when requested.

NONCOMPLIANCE WITH STATUTORY REQUIREMENTS REGARDING THE USE OF RESTRAINTS AND SECLUSION

The Department did not comply with statutory requirements regarding the use of restraints.

During fieldwork, we performed on-site testing regarding the use of restraints at five of the Department's State-operated facilities. Although we were unable to obtain complete populations across all five facilities, we performed testing on the information provided.

Some of the more significant exceptions noted were:

Chester Mental Health Center

Prior authorization not obtained

- For 2 of 12 (17%) residents tested, prior authorization was not obtained before applying the same restraint within a 48-hour period.

Could not determine Director review of restraints

- For 5 of 12 (42%) residents tested, we were unable to determine if the Facility Director reviewed the ordered restraints.

Restraint certifications not valid

- For 13 of 59 (22%) restraints tested, employee restraint certifications were not valid upon application of restraint date.

Elgin Mental Health Facility

Unable to provide certifications for employees applying restraints

- For 2 of 12 (17%) restraints tested, the Facility was unable to provide documentation to support the

certifications for the employees who applied the restraints were up to date on the date of restraint application.

Ludeman Developmental Center

- For 4 of 12 (33%) residents tested, we were unable to determine the person applying the restraint had completed the proper training.
- For 11 of 12 (92%) residents tested, the Facility was unable to provide documentation to support the certifications for the employees who applied the restraints were up to date on the date of restraint application. (Finding 11, pages 34-36). **This finding has been reported since 2011.**

Could not determine if employee completed training

Unable to provide certifications for employees applying restraints

We recommended Department management re-train staff on compliance with statutory requirements when restraints are ordered. We also recommended Department management establish a process to monitor compliance with annual training requirements.

Department accepted our recommendation.

The Department accepted our recommendation and stated it will re-train staff on compliance with statutory requirements regarding the use of restraints. The Department further stated this training will include documentation requirements when restraints are ordered. Lastly, the Department stated procedures to monitor compliance will be developed.

NONCOMPLIANCE WITH STATUTORY REQUIREMENTS REGARDING THE MONITORING OF FACILITY VISITORS

The Department did not comply with statutory requirements regarding the monitoring of facility visitors.

As part of our testing at eight of the Department's State-operated facilities, we reviewed facility visitor logs and tested facility procedures regarding the monitoring of visitors.

Some of the more significant exceptions noted were:

9 facilities with incomplete visitor logs

- The facility visitor logs appeared to be incomplete for the following facilities: Elgin Mental Health Center, Shapiro Mental Health Center, Chester Mental Health Center, Murray Developmental Center, Fox Developmental Center, Jack Mabley Developmental Center, Illinois Center for Rehabilitation and Education – Wood, Ludeman Developmental Center, and the Treatment and Detention Facility. Missing information included name, time-in, time-out, organization or address of the individual, purpose, and/or area of visit.

Visitor policy not adequately followed

- In addition, at the Chester Mental Health Center, we noted the facility's policy for visitors was not being adequately followed.

Inconsistencies noted in visitor logs

- At the Jack Mabley Developmental Center, we noted inconsistencies between different copies of the same visitor logs provided.

Unable to provide visitor logs and inadequate physical safeguards over building access and monitoring

- At the Ludeman Developmental Center, for 6 of 8 (75%) months selected, the facility was unable to provide copies of the completed visitor logs, and the facility did not maintain adequate physical safeguards regarding building access and monitoring. (Finding 12, pages 37-39). **This finding has been reported since 2017.**

We recommended Department management enforce policies and procedures to ensure compliance with the Mental Health and Developmental Disabilities Administrative Act regarding visitors to facilities and employees. The policies and procedures should include training personnel on compliance requirements and implementing management oversight over compliance requirements. We also recommended each Facility retain visitor entry logs as required. Further, we recommended the Department improve controls over building access and monitoring.

Department accepted our recommendation

The Department accepted our recommendation and stated it will work to ensure compliance with statutory requirements regarding monitoring of facility visitors and employees. The Department further stated staff will be trained regarding the requirements when processing visitors signing in at the facilities and procedures will be developed to monitor compliance.

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 auditors stated the financial statements of the Department as of and for the year ended June 30, 2023, 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, 2023, as required by the Illinois State Auditing Act. Because of the effect of the noncompliance described in Findings 2023-001 through 2023-032, the accountants stated the Department did not materially comply with the requirements described in the report.

This State compliance examination was conducted by RSM US LLP.

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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