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OFFICE OF THE AUDITOR GENERAL  
FRANK J. MAUTINO

**Supplemental Digest**  
**Department of Human Services**  
**June 2016**

Today I am releasing the report for the Department of Human Services (Department). The Department report contains a financial audit for the year ending June 30, 2015 and a compliance attestation examination for the two years ending June 30, 2015. For the two years ending June 30, 2015, separate engagements were not performed at the Department's individual centers; instead limited testing was performed at the centers and the results of those procedures, as applicable, were incorporated into the Department's report.

Summaries of certain operational and statistical data have been included in the attached charts and schedules. For example, one chart provides details on the average number of residents / students by center. This chart also groups the centers by function and provides subtotals by function and for the Department as a whole. According to Department figures, for fiscal year 2015, the Department had an average total population of 3,757 residents / students at centers, compared to 3,811 for fiscal year 2014 and 3,880 for fiscal year 2013.

Another chart provides details on the average cost per year per resident / student by center and also groups the centers by function. This chart notes the average cost for fiscal year 2015, 2014 and 2013 as data was available. According to the Department, for 2015 the average cost per year per resident / student ranged from a high of \$426,278 at John J. Madden Mental Health Center to a low of \$61,194 at the Treatment and Detention Center.

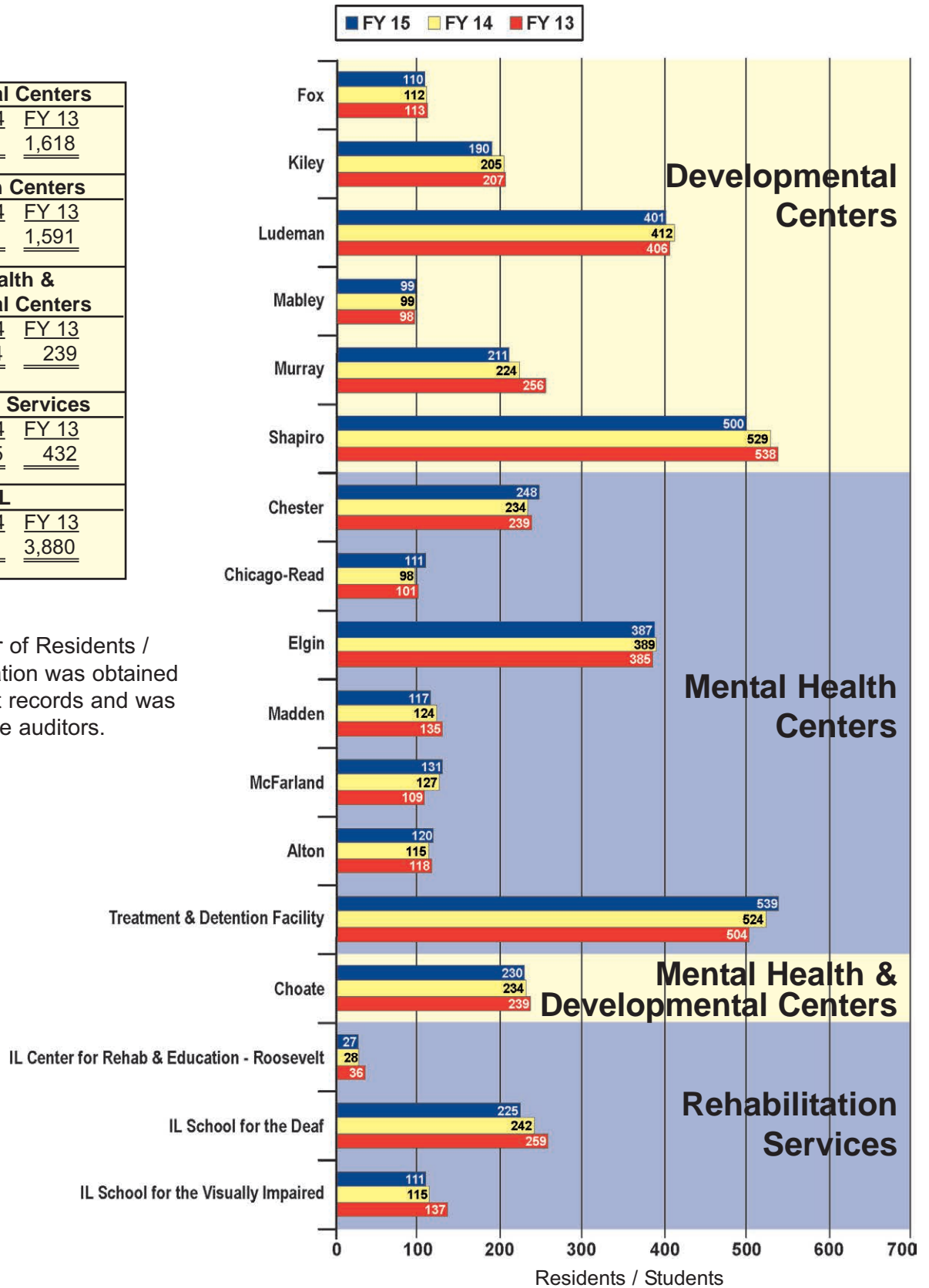
The final chart provides information regarding the value of paid overtime hours and earned compensatory hours, number of employees per center and the ratio of employees to residents / students at the centers. Using information provided by the Department for fiscal year 2015, the number of employees per resident / student ranged from a high of 2.60 at John J. Madden Mental Health Center to a low of .45 at the Treatment and Detention Facility.

# AVERAGE NUMBER OF RESIDENTS/STUDENTS

(By Center, unaudited)

Developmental Centers		
FY 15	FY 14	FY 13
<u>1,511</u>	<u>1,581</u>	<u>1,618</u>
Mental Health Centers		
FY 15	FY 14	FY 13
<u>1,653</u>	<u>1,611</u>	<u>1,591</u>
Mental Health & Developmental Centers		
FY 15	FY 14	FY 13
<u>230</u>	<u>234</u>	<u>239</u>
Rehabilitation Services		
FY 15	FY 14	FY 13
<u>363</u>	<u>385</u>	<u>432</u>
TOTAL		
FY 15	FY 14	FY 13
<u>3,757</u>	<u>3,811</u>	<u>3,880</u>

Average Number of Residents / Students information was obtained from Department records and was not verified by the auditors.

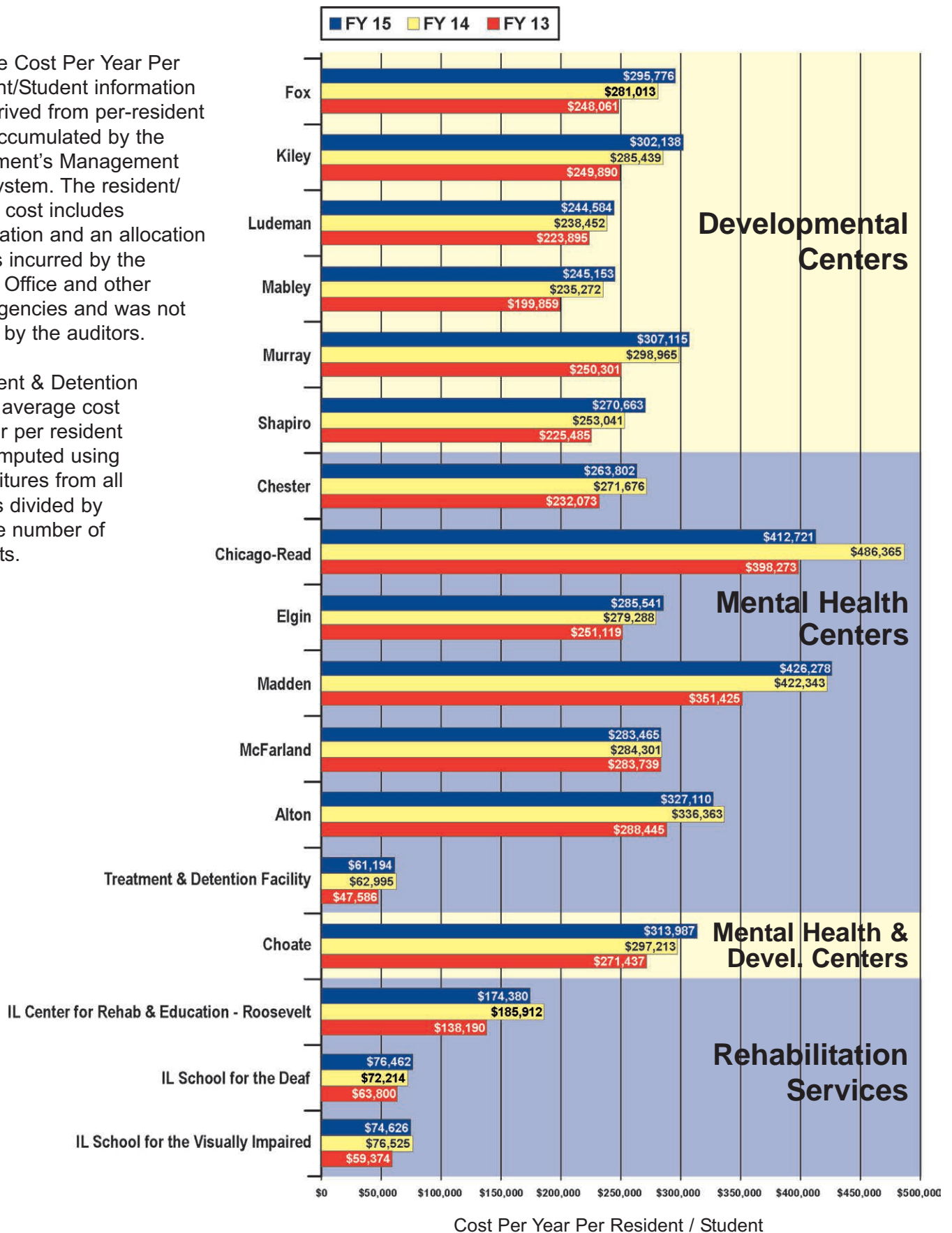


# AVERAGE COST PER YEAR RESIDENT/STUDENT

(By Center, unaudited)

Average Cost Per Year Per Resident/Student information was derived from per-resident costs accumulated by the Department's Management Cost System. The resident/student cost includes depreciation and an allocation of costs incurred by the Central Office and other State Agencies and was not verified by the auditors.

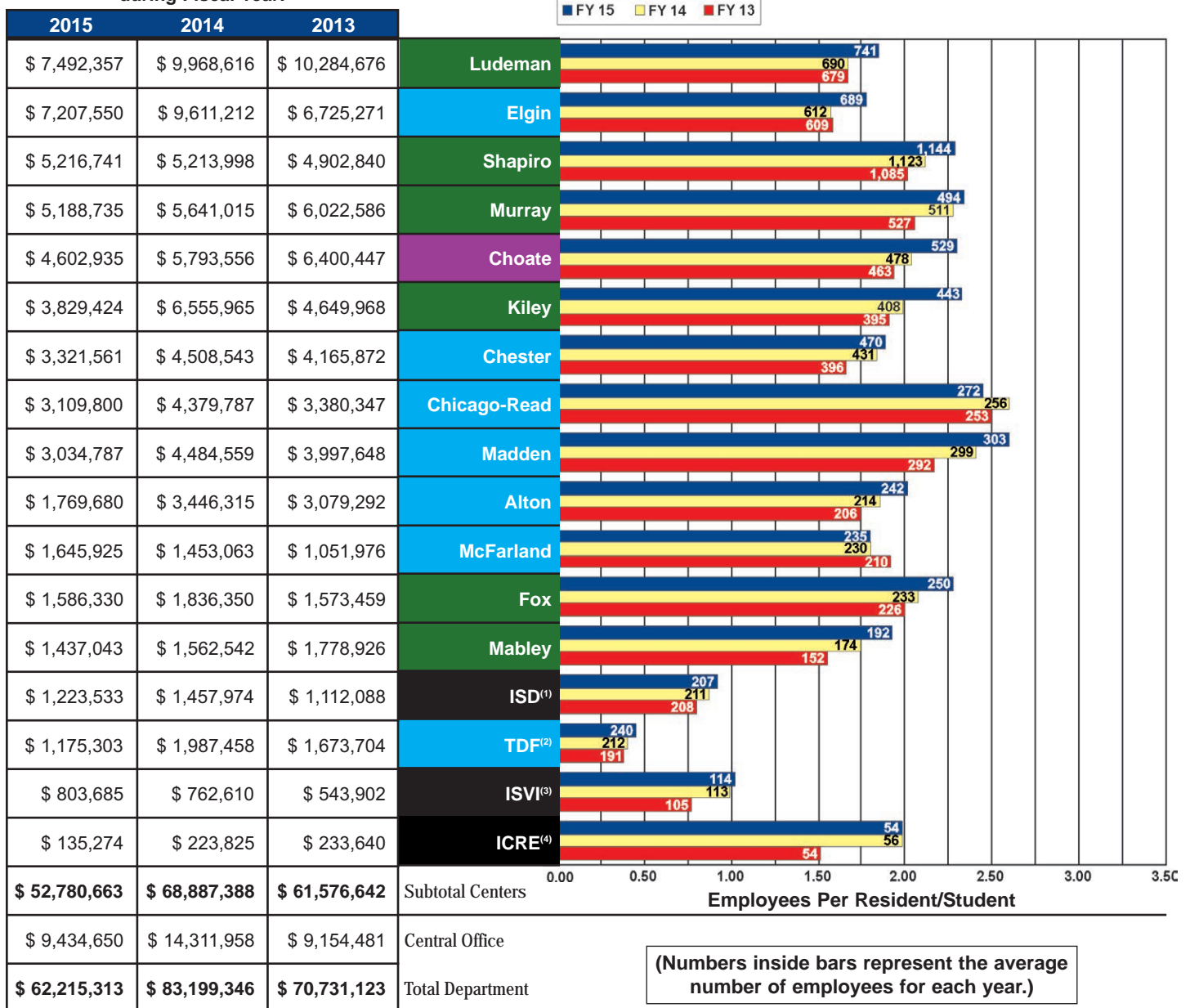
Treatment & Detention Facility average cost per year per resident was computed using expenditures from all sources divided by average number of residents.



# NUMBER OF EMPLOYEES PER RESIDENT/STUDENT & EMPLOYEE OVERTIME/COMPENSATORY TIME

(By Center, unaudited)

Total Value of Paid Overtime Hours & Earned Compensatory Time during Fiscal Year:



■ Developmental Centers  
 ■ Mental Health Centers  
 ■ Mental Health & Developmental Centers  
 ■ Rehabilitation Services Centers

Note: Information was obtained from Department records, and was not examined as part of the testing.

<sup>(1)</sup> Illinois School for the Deaf

<sup>(2)</sup> Treatment and Detention Facility

<sup>(3)</sup> Illinois School for the Visually Impaired

<sup>(4)</sup> Illinois Center for Rehabilitation & Education