

LEGISLATIVE AUDIT COMMISSION



Review of
Department of Children and Family Services
Two Years Ended June 30, 2010

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Springfield, Illinois 62706
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REVIEW: 4371
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
TWO YEARS ENDED JUNE 30, 2010

FINDINGS/RECOMMENDATIONS - 13

ACCEPTED - 7
IMPLEMENTED - 6

REPEATED RECOMMENDATIONS - 10
PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 15

This review summarizes the auditors' reports of the Department of Children and Family Services (DCFS) for the two years ended June 30, 2010, filed with the Legislative Audit Commission June 28, 2011. The auditors performed a financial audit and compliance examination in accordance with State law and *Government Auditing Standards*. The auditors stated the financial statements were fairly presented.

The Department of Children and Family Services is mandated to provide protective and preventive services to children and their families. The Department responds to this charge by protecting children who are at risk of harm, administering comprehensive community-based systems of youth services and family support, remedying family problems that place children at risk of being removed from their homes, providing children with a safe nurturing environment when out-of-home placement is needed, and when appropriate, placing children in suitable adoptive homes. There are five Department service delivery programs designed to achieve client goals: Protective Services, Family Maintenance, Family Reunification and Substitute Care, Adoption and Guardianship, and Support Services.

Mr. Erwin McEwen was Director of DCFS during the audit period. He became Acting Director in November 2006 and was appointed Director on December 5, 2007. Mr. McEwen resigned from the Department in September 2011, and Jean Ortega-Piron served as interim director until Richard Calica was appointed Director on November 23, 2011. Mr. Calica has not been employed by DCFS, but he served as chairman of the Governor's (Edgar) Task Force on Family Preservation from 1993-1994 and more recently as chair of the DCFS Risk Assessment Advisory Committee.

According to the Department's website, DCFS is organized into six regions: Central, Southern, Northern, Cook Central, Cook North, and Cook South. The Department has 60 field and regional offices. The number of employees was: 2010 - 2,968; 2009 - 3,053; 2008 - 3,130; 2007 - 3,230; 2006 - 3,224; 2005 - 3,353. See Appendix A for the average number of employees.

Unaudited data regarding the number of abuse and neglect reports and investigations and the services provided to children and families by DCFS are found in Appendix B. In FY10, the 24-Hour Hotline received 282,211 calls. The Department placed 1,885 children

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through adoption and subsidized guardianships in FY10. There were 14,156 children in foster care or relative care in FY10.

Expenditures From Appropriations

The General Assembly appropriated \$1,291,396,100 to DCFS in FY10. The total appropriation came from five different funds, and almost \$895 million, or 67%, was from the General Revenue Fund. Total expenditures were \$1,228,287,579 compared to \$1,283,671,192 in FY09, a decrease of about \$55.4 million, or 4%. Appendix C summarizes the total appropriations and expenditures by fund for FY10, FY09, and FY08. Most of the decrease in expenditures can be attributed to a \$65 million reduction in GRF for grants. The Department also saw a \$23 million reduction due to the phase-out of the FY09 Budget Relief Fund. These funds were also primarily used for awards and grants. However, expenditures in the Children's Services Fund, which also provides grants,, increased \$30 million from FY09 to FY10.

Appendix D is a schedule of expenditures by division and grants for FY10 and FY09. This information was presented in the FY11 and FY12 Budget Books. Appendix D shows \$134 million for services provided to the Department of Juvenile Justice. These services were paid through DCFS only in FY09. Lapse period spending totaled almost \$97.3 million, or 7%, in FY10. Total expenditures of federal awards were about \$403.5 million in FY10 compared to \$417.2 million in FY09 and \$375 million in FY08.

Cash Receipts

Appendix E summarizes cash receipts for the period under review. Cash receipts were almost \$330.3 million in FY10 compared to \$354.4 million in FY09. Receipts in the Children's Services Fund decreased in FY10 due to fewer funds from the federal government.

Property and Equipment

Appendix F summarizes the property and equipment for which the Department was accountable. The beginning balance as of July 1, 2008 was \$23,731,000 compared to \$19,132,000 as of June 30, 2010. The schedule in the audit report was prepared from Department records and reconciled to property reports submitted to the State Comptroller.

Accounts Receivable

Appendix G summarizes the Department's accounts receivable. The Department has two categories of accounts receivable. Parental accounts receivable are a result of fees assessed to parents of children who are receiving benefits from the Department through

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foster care or other services. Board accounts receivable are a result of overpayments by the Department to providers of care for children. Combined accounts receivable, net, with an allowance for uncollectibles of \$2,372,000, totaled \$1,215,000 in FY10.

Accountants' Findings and Recommendations

Condensed below are the 13 findings and recommendations, 10 repeated, included in the reports. The following recommendations are classified on the basis of updated information provided by Deputy Director Rob Stanek, via electronic mail received February 8, 2012.

Accepted or Implemented

- 1. Continue efforts to implement internal control procedures to assess the risk of material misstatements of the financial statements and to identify such misstatements during the financial statement preparation process. (Repeated-2008)**

Finding: The Department of Children and Family Services (Department) did not have adequate review procedures in place to ensure the Department's annual financial statements were accurately prepared.

The Department's financial statements were adjusted to correct for the reporting of net assets as a result of the audit. A reclassification in the Department's statement of net assets was made to report net assets invested in capital assets totaling \$912,000 and to correspondingly decrease the amount previously reported as unrestricted net assets. The errors identified were an oversight by the Department.

Updated Response: Implemented. The Department agreed with the report reclassification. A similar reclassification was necessary and made on the financial statements for FY11.

- 2. Continue efforts to develop ways to automate various recordkeeping functions and follow the procedures established concerning the welfare of children, and adequately document the fulfillment of those procedures. (Repeated-1998)**

Finding: The Department's Child Welfare and Foster Care and Intact Family Case files lacked required documentation and not all case procedures were performed timely. During a review of 57 case files, auditors noted the following:

- Five administrative case reviews (ACR) were not performed or not performed timely.
- 92 ACR notifications were not sent timely or at all.

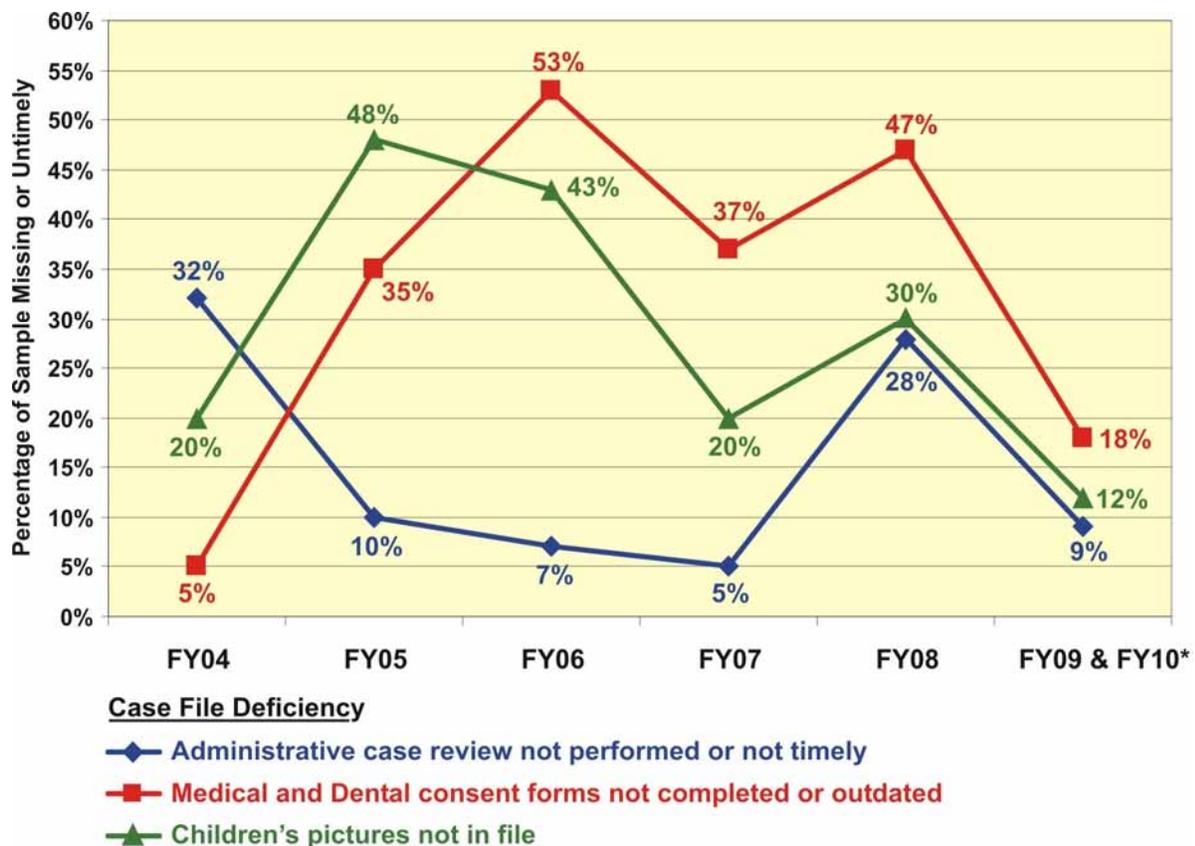
Accepted or Implemented – continued

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- Seven Family Assessment Factor Worksheets were not maintained in the case file or in automated case information.
- 10 medical and dental consent forms were not completed or were outdated.
- 37 initial placement checklists were not completed.
- 37 Permanency Planning Checklists were not completed and maintained in the case files.
- Five Placement and Payment Authorization Forms were not maintained in the case files.
- Seven children's pictures were not maintained in the case files.
- 13 children's fingerprints were not maintained in the case files.

In addition to the deficiencies described above, the one child listed in SACWIS twice whose hard copy case file was not located did not have a service plan in the SACWIS database under either name.

The following graph depicts three of the case file deficiencies over the past seven years, and the percentage of items missing or untimely from the sample tested.



*Note: Testing was performed for the two-year period ended June 30, 2010, and our sample included file activity from both FY09 and FY10.

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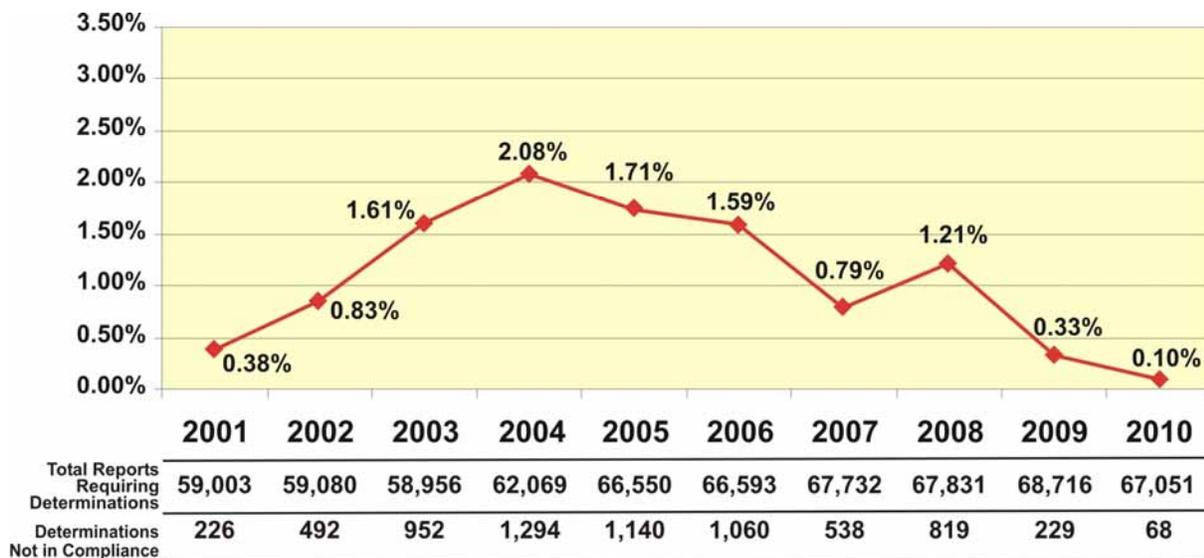
Department personnel stated that due to staff changes and scheduling there were times when administrative case reviews were not performed within the established timeframes. In addition, Department officials indicated that the Department was unable to fulfill case file reporting requirements because of the high volume of cases assigned to the case workers and because a contract for fingerprinting was recently put into place, and the process had not yet made it through all cases.

Updated Response: Accepted and Partially Implemented. The Department agreed and continues to stress the importance that case files contain adequate and timely documentation for all child and family cases. New procedures were implemented during the year to timely complete all administrative case reviews, monitor that required documents are placed in case files, and to obtain and place photographs and fingerprints in case records. The Department continually reviews its administrative and internal procedures (AP#5) and policy guides, as systems are upgraded, to better define the contents of system files and paper files and which should be relied upon as the file of record.

3. Determine reports of child abuse or neglect in compliance with the time frame mandated by the Abused and Neglected Child Reporting Act. (Repeated-1998)

Finding: The Department did not make timely determinations in 68 of the 67,051 (0.10%) and in 229 of the 68,716 (0.33%) reports of child abuse and neglect referred to the Department during fiscal years 2010 and 2009.

The Department’s Monitoring/Quality Assurance Division compiles statistics to track reports that are not determined to be either “unfounded” or “indicated” in compliance with the Act (within 60 days of receipt of the report, or within 90 days if a 30-day extension is permitted.) Following is a summary of those statistics:



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Accepted or Implemented – continued

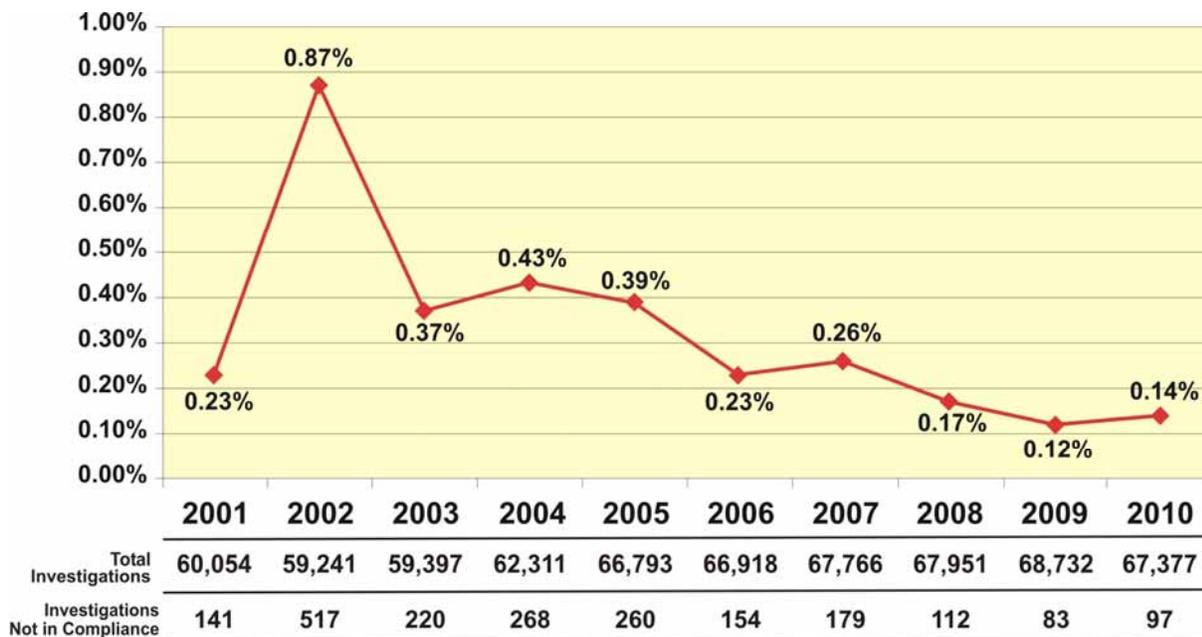
Department personnel stated that the inability to locate individuals critical to the investigation has prevented the timely completion of investigations. Also, in some instances the caseworkers failed to request an extension when permitted.

Updated Response: Accepted. The Department continues to make diligent efforts to be within 100% compliance of the timeframes set forth in ANCRA for making final determinations. The on going focus of the Department is to develop opportunities and strategies to maintain our compliance of timely completions of investigative reports per the Abuse and Neglect Child Reporting Act (ANCRA). Critical vacancies also play a sufficient role, when a team has 50% or more vacancies there are delays in the disposing the investigation in 60 days.

The Division of Child Protection is currently monitoring these cases weekly and developing action plans to get them completed. We are utilizing on going recruitment and filling of vacancies as available.

4. Continue to strive to initiate investigations of all child abuse and neglect reports within 24 hours of receiving the report as mandated by the Abused and Neglected Child Reporting Act. (Repeated-1998)

Finding: The Department did not timely initiate an investigation for 97 of the 67,377 (.14%) reports of child abuse and neglect in Fiscal Year 2010, and for 83 of the 68,732 (.12%) reports of child abuse and neglect in Fiscal Year 2009, within 24 hours as required.



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According to Department personnel, noncompliance occurs when staff records the wrong initiation time and date, there is a computer system malfunction, or through worker performance errors.

Updated Response: Accepted. The Department will continue to make efforts to reach 100% compliance with the statute; it is always the Departments focus to initiate reports in 24hours. Where data error of the initiation date and time are identified, the computer systems are corrected. Worker performance errors are situations in which the assigned worker has not made an attempt or in person contact with the alleged victim within the 24 hour timeframe. Corrective action is taken with the employee responsible for the non-compliance and is progressive.

- 5. Continue efforts to implement controls to ensure child death review teams adequately document their compliance with the Child Death Review Team Act. Conduct all child death reviews within the time period established by the Act, and direct the child death review teams to meet no less than once each calendar quarter. (Repeated-2008)**

Finding: The Department's child death review teams did not have adequate controls to demonstrate that all child deaths were reviewed timely and did not meet at least once each calendar quarter as required by law.

During the examination period, the Department's quality assurance division indicated that the child death review teams received death certificates for 161 mandated cases for FY09 and 164 mandated cases for FY10. In addition, the child death review teams had 106 FY09 and 56 FY10 discretionary cases.

- For mandated cases in which the review was completed and a date the investigation was closed was provided, auditors noted the following:
 - 76 of 97 reviews for FY09 were not conducted within 90 days from the close of the investigation. On average, the reviews were conducted 163 days from that date.
 - 79 of 95 reviews for FY10 were not conducted within 90 days from the close of the investigation (83%). On average, these reviews were conducted 164 days from that date.

- For mandated cases in which the review was completed and there was not a date for the investigation being closed auditors noted the following (the date the case was entered into the child death review team database was used due to unavailability of the receipt date of the death certificate or the date the teams obtained information necessary to complete the review):
 - 30 of 64 reviews for FY09 were not conducted within 90 days from the date the case was entered into the database. On average, these reviews were conducted 164 days from that date.

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Accepted or Implemented – continued

- 51 of 63 reviews for FY10 were not conducted within 90 days from the date the case was entered into the database. On average, these reviews were conducted 163 days from that date.
- 6 mandated cases for fiscal year 2010 were not documented as having received a review.

There were nine child death review teams located throughout the State. The Springfield child death review team did not meet during the first quarter of FY09.

Department officials stated that they are working with the child death review teams' Executive Council to modify legislation because it is not feasible to complete all reviews within 90 days. The Executive Council does not want to modify legislation until the teams are caught up so they can have a better understanding of how much time is needed. They will not be caught up for some time, having just completed entering 2009 deaths. They have a goal to enter all 2010 deaths by July 30th, 2011. Department officials also noted that they have been working through the process of obtaining child death information from the Illinois Department of Public Health in a manner that would improve the process, and noted that for 2009 the entire year's information was received at one time in hard-copy form, but that information for 2010 was received electronically to reduce data entry time requirements.

Updated Response: Partially Implemented. Child Death Review Team (CDRT) staff have received the majority of death certificates through October 2011 from IDPH and entered them into the CDRT database. The 2011 deaths through October 2011 have also completed all SACWIS. As deaths are entered into the database and SACWIS checks are completed the teams are notified of the mandated cases. The goal to have all 2010 mandated cases reviewed is May 31, 2012.

6. Ensure all contracts are approved and signed before the beginning of the contract period. (Repeated-2002)

Finding: The Department did not have an adequate system in place to ensure that contracts are reviewed and signed on a timely basis.

During a review of a sample of 35 contracts, totaling \$70,366,935, auditors noted that 34 agreements sampled were signed after the commencement of the contract period. These contracts were not timely approved, as follows:

<u>Number of Contracts</u>	<u>Number of Days Delayed</u>
1	1-30
16	31-60
6	61-90
11	Over 90

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Department personnel stated that they have reviewed procedures and contract language in order to develop processes that will allow compliance with applicable rules, and changes have been made to procedures for developing and processing contracts to enable timely service delivery dates. However, the Department continued to have difficulty in obtaining signed contracts from vendors prior to service delivery dates.

Updated Response: Accepted. We will continue our efforts to ensure that all contracts are signed and approved before the contract period and have implemented detailed processing schedules to aid in meeting that objective. In addition, we also continue existing procedures that do not authorize payments to be made under these contracts until the agreements are fully signed and in place.

The Department will continue to work on reaching the desired objective of getting all signatures prior to the beginning date in the agreement and has established a schedule to implement the process for the contract cycle for each FY. At the beginning of the FY we mail a reminder to all of our contracted vendors indicating that existing State of Illinois rules required timely execution of contracts before payments could be authorized. We continue to remind our vendors of this requirement as well as inform and encourage management staff to adhere to this requirement before initiating contractual services before they are committed to writing and properly executed. The DCFS Office of Contract Administration prepares and completes a target date schedule each year for contract processing as a part of the preparation and contract training. The following chart identifies progress since FY10:

<u>Days Late</u>	<u>FY10</u>	<u>FY11</u>
0-30	362	915
30-60	376	369
60-90	662	60
90-120	97	31
120-150	52	2
150+	68	21
	<hr/>	<hr/>
	1,617	1,398

7. Review and implement procedures over property accounting to include:
- Order Inventory tags sequentially.
 - Keep a complete listing of all inventory tag numbers. Update this list with the status of each number as transactions take place (property sent to surplus, stolen, scrapped, etc.) in order to be able to identify whether a specific inventory tag number has been used and removed from inventory, the item was stolen, or never used at all.
 - Prepare reconciliations in a timely manner to detect errors as follows:
 - Reconcile fixed asset property listing with the Report of Fixed Assets (C-15) ending balance for all equipment.
 - Reconcile expenditures per the Comptroller records with the purchases listing per Department records.

Accepted or Implemented – continued

- **Reconcile expenditures per the Comptroller records with C-15 additions.**
- **Reconcile purchases listing per Department records with C-15 additions.**
- **Enter items in property records when the item is received and the voucher is released for payment, and report these items on the C-15 for the quarter they were added as equipment.**
- **Extract non-equipment items from the voucher information when preparing the list of fiscal year purchases.**

Finding: During testing of Department property, auditors noted several inconsistencies and lack of adequate procedures as listed in the recommendation above.

Department officials stated the Fiscal Unit prepares monthly reconciliations, comparing new items purchased as identified in voucher payment records to the additions made in the inventory system. However, the Department was unable to provide any reconciliation that was completed during the fiscal year. In March 2011, Department officials completed an FY10 reconciliation as a result of the auditors' requests.

Response: Accepted. The primary cause for the finding rests with moving due to closing a number of field offices and the elimination of holdover leases in Springfield. This resulted in certain State Property having been properly procured or disposed of and documented, but this information was not appropriately communicated within the Department and the Department's Property Inventory System. It is noted that no reports of misappropriation of assets or lost equipment inventory items were noted. The Department regularly performs reconciliations of property inventory and expects to have the reconciliation in better form for auditors to review in the future.

Updated Response: Implemented. The Department regularly performs reconciliations of property inventory and expects to have the reconciliation in better form for auditors to review in the future.

8. Annually verify documentation needed to provide medical assistance or seek a legislative remedy to the statutory requirement. (Repeated-2003)

Finding: The Department did not annually verify any medical assistance agreements are still in force or have been renewed.

The Interstate Compact on Adoption Act (45 ILCS 17/5-35) states that a child with special needs who resides in Illinois and who is the subject of an adoption assistance agreement with another state shall be eligible for medical assistance from Illinois. The Department of Children and Family Services shall be required at least annually to establish that the agreement is still in force or has been renewed.

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Department officials stated the Department of Human Services monitors the children's status, has a database established to monitor day-to-day activities, and annually verifies the adoption assistance agreements are still in force for each child; however, the Interstate Compact office within the Department does not. Department officials also stated they felt it would be duplicative and costly to develop staff and mechanisms to achieve compliance and therefore intends to initiate legislation to remove this mandate.

Updated Response: Accepted. The Department agrees and has been in communication with DHS, Division of Human Capital Development, since DHS is also the agency that issues the medical card, administers payments, and performs the inquiry function by either contacting the Illinois caregiver directly or by contacting the sending state. Through a process of exchanging reports of closed cases the Department is seeking to implement a procedure to comply with the statutory requirement.

9. Complete the revision of internal procedures for review and approval and ensure that all telephone charges are reviewed to determine the charges are for official State business. (Repeated-2004)

Finding: Department personnel did not properly review and approve all telephone charges on the telephone bills received and paid by the Department.

During a review of 60 telecommunication invoice vouchers, 19 were invoices that required employees' review and approval of calls to ensure all calls are for official State business. Although all 19 of these invoice vouchers were signed by the division head, auditors noted that 12 had no indication of being reviewed by the employee that incurred the charge.

Department officials stated that the agency's current practice no longer requires each person sign the invoices verifying their calls were work related. Because the agency is not able to obtain each employee's signature in a timely manner due to the nature of their work and the remote locations, one person in each office who is aware of each employee's work schedule and workload signs for all numbers on the invoice. The Department is still in process of revising its procedures for this change.

Updated Response: Implemented. The Department's internal process to review telecommunications billings was amended and a revised procedure was published.

10. Submit a State comprehensive child abuse and neglect prevention plan to the Governor and General Assembly prior to the first Friday of April each year in compliance with the Children and Family Services Act or seek legislative remedy to the statutory requirement. (Repeated-2008)

Finding: The Department did not submit a comprehensive child abuse and neglect prevention plan by the date required by the Children and Family Services Act.

Accepted or Implemented – continued

Department officials stated that the Department is seeking a change to the legislation for this mandate that the Plan be submitted on or before the first Friday in October (rather than April) of each year. They stated that they believe such a date will allow for better use of resources and coordinate with plans developed for other purposes, and that the proposed legislation, House Bill 0091 of the 97th General Assembly, has passed both Houses.

Updated Response: Implemented. The Department sought a change to the legislation for this mandate that will provide the plan be filed on or before the first Friday in October (rather than April) of each year to allow for better use of resources and coordinate with plans developed for other purposes including plans required by federal funding sources. The proposed legislation passed both houses and was signed by the Governor.

The Department's Annual Progress and Service Report (APSR) is utilized to serve as the agency's Prevention Plan was recently approved as final by the feds and the APSR can now be released for public viewing. The Department filed the Prevention Plan for 2011 and notified the Legislature in January.

11. Enforce existing policies regarding timely completion of performance evaluations. (Repeated-2008)

Finding: Annual performance evaluations were not completed on a timely basis. Of the 50 employee personnel files examined, eight employees did not receive performance evaluations within the fiscal year.

Department personnel stated that supervisors and employees do not complete evaluations timely due to other priorities.

Updated Response: Accepted and partially Implemented. In 2009, the Department implemented a tickler system that notifies the appropriate supervisor/manager when an evaluation will soon be due and when it is overdue. In addition submitting timely evaluations was added as a performance objective for all supervisors/managers and compliance with this objective will be tracked and monitored as failure to do so is an indication of poor management and should be reflected in that supervisors/managers performance evaluation.

12. Comply with the State Services Assurance Act or alternatively, if determined that additional bilingual staff are not needed, seek a legislative remedy to the statutory requirement.

Finding: The Department did not increase and maintain the number of bilingual staff as required by the State Services Assurance Act.

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The State Services Assurance Act (5 ILCS 382) required that on or before July 1, 2008 the Department shall increase by 40 the number of bilingual on-board frontline staff over the levels that it maintained on June 30, 2007. The Act also requires the Department to maintain its bilingual staff at the increased level.

At June 30, 2007, the Department had 154 bilingual frontline staff. Therefore, it is required by the Act to maintain a bilingual staffing level of 194. However, as of March 31, 2010 and 2009 the number of Department bilingual staff was 148 and 149, respectively.

Department officials stated the overall caseload has decreased and the caseload requiring bilingual staff has also decreased. In addition, Department officials stated turnover and budget constraints have made it difficult to increase bilingual staff.

Response: The Office of Latino Services (OLS), under the Office of Affirmative Action, is charged with implementing the policies and procedures associated with Latino Services and issues for the Department of Children and Family Services. Moreover, it coordinates with private agencies that have contracts with DCFS, oversees translations and interpretations between Spanish and English while communicating with Spanish speaking clients and individuals, develops strategies for recruitment of Spanish bilingual foster parents, provides oversight in retention and recruitment of Hispanic/bilingual applicants for positions in DCFS, and helps DCFS monitor compliance of the Burgos Consent Decree.

Updated Response: Implemented. The Department works to maintain staffing levels to meet the needs to manage caseload and believes the statute could be changed but will continue to provide required reports. The Burgos Consent Decree of 1977 is a federal mandate, which requires the Department of Children and Family Services to provide services in Spanish to Spanish speakers and those requesting services in Spanish. The consent Decree legally covers only the Cook and Aurora regions but its principles are applied statewide.

13. Participate in the Interagency Coordinating Council as required by statute.

Finding: The Department did not appoint a representative to serve on the Interagency Coordinating Council as required by the Interagency Coordinating Council Act.

The Council is designed to gather and coordinate data on services for secondary age youth with disabilities in transition from school to employment, post-secondary education and training, and community living; provide information, consultation, and technical assistance to others involved in assisting these youth; establishing interagency agreements to assure the necessary services; conduct annual evaluations of outcomes and needs and provide periodic in-service training of awareness to transition services.

Department officials stated no one from the Department was appointed to the Council, however, they had believed they participated in the task force project through a memorandum of understanding they have with the Department of Human Services.

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Accepted or Implemented – concluded

Updated Response: Implemented. An individual was identified and appointed to the Council.

Emergency Purchases

The Illinois Procurement Code (30 ILCS 500/) states, “It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts....” The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 3 business days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General. The affidavit is to set forth the circumstance requiring the emergency purchase. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

During FY09-FY10, the Department filed one emergency purchase affidavit for \$422,964.00 for data transfer from a vendor to DCFS. The Department also filed three other affidavits in FY11 for services received in FY09 and FY10 as follows:

- \$450,895.66 for direct treatment of children in need of clinical intervention;
- \$73,905.00 for moving expenses; and
- \$35,990.10 for court reporter services.

Headquarters Designations

The State Finance Act requires all State agencies to make semiannual headquarters reports to the Legislative Audit Commission. Each State agency is required to file reports of all of its officers and employees for whom official headquarters have been designated at any location other than that at which their official duties require them to spend the largest part of their working time.

In July of 2010, the Department indicated it had four employees who spend more than 50% of their time working at locations other than their official headquarters.