



June 14, 2026

**TONI PRECKWINKLE**

President  
Cook County Board  
of Commissioners

The Honorable Toni Preckwinkle, President  
and Board of Cook County Commissioners  
118 North Clark Street  
Chicago, Illinois 60602

TARA S. STAMPS  
1st District

Dear President Preckwinkle and Board of Commissioners:

MICHAEL SCOTT JR.  
2nd District

The Office of the County Auditor (OCA) conducts follow-up procedures on open recommendations. Per the [County Auditor Ordinance, Section 2-311.14 – Audit follow-up](#), “The Auditor shall follow up on audit recommendations as practical to determine if corrective action has been taken. The Auditor shall request periodic status reports from audited agencies regarding actions taken to address reported deficiencies and audit recommendations. Failure to implement corrective actions for reported deficiencies within the agreed upon timetable shall be reported to the County Board in the Auditor’s annual report.” OCA submits its status reports on recommendations to the County Board of Commissioners for referral to the Audit Committee.

BILL LOWRY  
3rd District

STANLEY MOORE  
4th District

KISHA E. MCCASKILL  
5th District

DONNA MILLER  
6th District

Attached is the Recommendations Status Report for Cook County (County) and the County’s separately elected officials (SEOs) as of May 2026. OCA obtained and is providing an update on the 10 open recommendations in the attached reports. Since our [prior report](#) in October 2025, OCA closed six recommendations.

ALMA E. ANAYA  
7th District

We appreciate the County and SEOs for providing OCA with the recommendations update. OCA remains available to assist the County and the SEOs in their implementation of OCA’s recommendations. If you or the Audit Committee has any questions, please contact me at (312) 603-1515 or at [heath.wolfe@cookcountyil.gov](mailto:heath.wolfe@cookcountyil.gov).

JESSICA VASQUEZ  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

Sincerely,

BRIDGET DEGNEN  
12th District

Heath Wolfe  
County Auditor

JOSINA MORITA  
13th District

**Attachments**

SCOTT R. BRITTON  
14th District

- cc: Mariyana T. Spyropoulos, Clerk of the Circuit Court-County
- Thomas J. Dart, Sheriff-County
- Charles S. Beach II, Chief Judge-County
- Maria Pappas, Treasurer-County
- Deanna Zalas, Interim Chief Financial Officer, Bureau of Finance
- Zahra Ali, Chief Administrative Officer, Bureau of Administration

KEVIN B. MORRISON  
15th District

FRANK J. AGUILAR  
16th District

SEAN M. MORRISON  
17th District

**Office of the County Auditor**  
**Open Recommendation Status - May 2026**

Clerk of the Circuit Court - Revenue Process Audit							
Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update October 2025	Expected Date of Completion	Expected Date of Completion Reported in May 2026	
4	10/23/2015	The Clerk of the Circuit Court provided a high level chart indicating over \$30 million outstanding accounts in the Traffic Division, but did not provide the detail to support what this number consists of and the collection activities that have occurred. In addition, there is no analysis on the actual collectability of the outstanding \$30 million.	<p>The Corrective Action Plan includes the following:</p> <ul style="list-style-type: none"> <li>- analysis on \$30M outstanding to determine feasibility;</li> <li>- collection agency detailed reports and internal tracking reports;</li> <li>- Wage Garnishment Program plan;</li> <li>- Internal processes for submitting accounts to the Local Debt Recovery Program and the State's Income Tax Refund Intercept Program along with reports supporting the activity;</li> <li>- Collection Agency Performance Measures for next contract.</li> </ul>	<p>In December 2024, a new administration assumed leadership and conducted a comprehensive departmental review. The review revealed that, for the two years following the implementation of the Traffic area of law, the office had not referred any outstanding debt to collection agencies.</p> <p>To address this gap, the office has re-engaged both contracted collection agencies and supplied them with the necessary technical specifications to enable proper integration with the case management system.</p> <p><b>Open Recommendation's Corrective Actions Implemented:</b></p> <ul style="list-style-type: none"> <li>-The office is in the process of onboarding additional staff, effectively doubling the size of the Collections Department.</li> <li>-Actively partnering with collection agencies not only to place outstanding debt for recovery but also to identify additional services to maximize fee collection.</li> <li>-Evaluating options for the removal of uncollectible debt, including cases where collection is impossible due to the defendant's death.</li> </ul> <p><b>Open Recommendation's Corrective Actions Not Implemented:</b></p> <ul style="list-style-type: none"> <li>-Creating internal tracking reports on outstanding debts.</li> <li>-Wage Garnishment program: The program was established in 2019 and requires the assistance of collection agencies. Once the placement of debt with each collection agency has been implemented, we will revisit and evaluate the program.</li> <li>-We will create internal process to address the submission of outstanding debt to the Local Debt Recovery Program.</li> </ul>	None provided	<p>Management Update - May 2026</p> <p>The Clerk's Office is actively working with the two collection agencies to place the outstanding debt. We are currently in the User Acceptance Testing (UAT) phase with both agencies to ensure they are able to successfully receive and transmit the necessary collection data.</p> <p>The tentative go-live date is July 15, 2026.</p>	None provided

## Office of the County Auditor

### Open Recommendation Status - May 2026

#### Animal Control - Cash Management Process

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - October 2025	Expected Date of Completion	Management Update - May 2026	Expected Date of Completion Reported in May 2026
6	7/16/2020	Animal Control's current process to allocate revenue in iNovah Point of Sale, is to simply lump all tag sales revenue under the 1yr tag sales. Under this process, no transactions are posted under 3-year tag sales and therefore no revenue gets allocated to this code.	When the Department of Revenue initiated Animal and Rabies Control (ARC) to start recording revenue in the iNovah application, we were in implementing phase I of the Hyland OnBase project. The Hyland OnBase system does capture one-year and three-year tag sales; however, it does not allocate credits that are posted to one-year and three-year tag sale transactions. With the implementation of phase II of the Hyland OnBase, ARC will have the ability to separate the tag sales in the iNovah application. After phase II of the Hyland OnBase project is complete, ARC will have the ability to provide detailed reports identifying tag sales with credits.	In contract with the vendor to address tag sales, credits (as needed) as well as other key ARC business processes. Requirements and SOW are reviewed by the vendor and the County. Some customization is expected and based on those, a better timeline will be shared. Anticipate to make significant movement in the procurement process in the third quarter of 2025 as regular active discussions with the vendor are in place. Once a contract is signed, which includes the creation of reporting to address this finding, ARC will then establish a timeline for creation of process and reporting to resolve the finding (i.e., allocate credits that are posted to the one-year and three-year tag sale transactions).	<b>6/30/26026</b>	In contract with the vendor to address tag sales, credits (as needed) as well as other key ARC business processes. Requirements and SOW are reviewed by the vendor and the County. Some customization is expected and based on those, a better timeline will be shared. Once a contract is signed, which includes the creation of reporting to address this finding, ARC will then establish a timeline for creation of process and reporting to resolve the finding (i.e., allocate credits that are posted to the one-year and three-year tag sale transactions). <b>Currently technical functionality/compatibility is being verified to move forward.</b>	<b>Contract procurement review in August 2026</b>

# Office of the County Auditor

## Open Recommendations Status - May 2026

CAO - Fleet Management Program					
Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - May 2026	Expected Date of Completion
3	10/7/2025	The Bureau of Administration's Office of the Chief Administrative Officer (OCAO) implement procedures and controls to ensure Vehicle Disclosure Forms are maintained for all fleet vehicles. This should include, but not limited to, the tracking of take-home vehicles for compliance with IRS's requirements regarding the taxation of those vehicles' usage.	OCAO developed an Overnight Vehicle Request Form to be used anytime a program vehicle is requested for overnight use. The Form will be signed off by the employee and supervisor and kept on file. OCAO's SOP will be updated to reflect the changes in the overnight use process.	OCAO created an Overnight/Multi Day form specifically for OCAO's pool vehicles, and it is now required for all registered users when requesting an overnight or multi-day use of a pool vehicle. Users must complete the form through DocuSign and obtain approval from their director or supervisor. OCAO receives all pool vehicle requests through Microsoft Forms, and all submissions are automatically stored and maintained in SharePoint. The Comptroller's Office is currently evaluating the processes and controls related to the taxation of vehicle fringe benefits to ensure compliance with IRS requirements. This review includes both countywide take home vehicles and pooled vehicles. The Comptroller's Office will develop procedures and provide guidance for taxing take home vehicles as well as any overnight or multi day use of pool vehicles, in alignment with the Vehicle Fringe Benefit Policy. These procedures are expected to be finalized by the end of the calendar year.	<b>12/31/2026</b>

**Office of the County Auditor**  
**Open Recommendations Status - May 2026**

**Case Management and Accounting System - Adult Probation Department (APD)**

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - October 2025	Expected Date of Completion Reported in October 2025	Management Update - May 2026	Expected Date of Completion Reported in May 2026
1	9/11/2024	OCA recommended that the APD: <ul style="list-style-type: none"> <li>Continue to monitor and remit funds unclaimed for three years or more to the State of Illinois in compliance with RUUPA.</li> <li>Create and implement a process to monitor aging unclaimed payments due to restitution victims.</li> <li>Create and implement a process to identify escheated funds in cFive Supervisor.</li> </ul>	Management agreed with finding and outlined the following corrective actions: "The Chief Financial Officer of the Office of the Chief Judge ("OCJ"), together with the Chief Adult Probation Officer and Director of Social Services and their respective departmental finance directors, will implement updated policy and procedure documentation to ensure compliance with RUUPA. The updated policies and procedures will ensure consistent annual compliance with RUUPA. Further to this process, OCJ, APD and SSD will work with the vendor that supports the probation case management system to enhance the system with recording, tracking and reporting capability to identify and escheat funds as required by RUUPA. These enhancements will include the ability to accurately record escheated funds transactions and to produce reports on all records that have had funds transferred to the State. The systems enhancements to be requested by OCJ, APD and SSD will allow end users to update the status of records from active to escheated, and to identify and track all checks and/or payments that have not been disbursed by accurately identifying the status of all checks by creating a new identifier – escheated. Once these enhancements are adopted, they will be incorporated into the monthly bank reconciliation process, to further the monitoring and reporting of all unclaimed payments issued."	The Chief Financial Officer of the Office of the Chief Judge (OCJ) is working with the Chief Adult Probation Officer, Director of Social Services, and their respective departmental finance directors to finalize and implement the updated policy and procedure documentation to ensure compliance with RUUPA. Target date for completion/implementation is October 31, 2025. The case management system vendor is working to enhance the system to identify and escheat funds as required. Target date for completion is November 30, 2025. All funds required to be escheated as of November 30, 2024, were escheated in November 2024.	Updated policies and procedures December 1, 2025; escheatment of funds enhancement completed by vendor, bank reconciliation enhancement targeted completion December 2025, segregation of duties enhancement targeted completion December 2025, timely obligation enhancement in test environment 10/23/25	OCJ/APD implemented a manual process to ensure funds are properly escheated in compliance with the Revised Uniform Unclaimed Property Act (RUUPA). cFive is working toward adopting this process in the case management system.	<b>12/31/2026</b>
2	9/11/2024	OCA recommended that the APD: <ul style="list-style-type: none"> <li>Work with SSD to reconcile starting from Fiscal Year 2022 and forward to ensure an accurate combined bank account ending balance.</li> <li>Implement a formal process for reviewing and approving the monthly bank reconciliation and supporting documentation, including the ability to demonstrate approval of reconciliation.</li> </ul>	Management agreed with finding and outlined the following corrective actions: "The Chief Financial Officer of OCJ will oversee the development and updating of all policies and procedures relating to probation fee unit operations to ensure uniformity and compliance with all laws applicable to the collection and application of probation fees and restitution payments. Further, the Chief Financial Officer, or designee, shall have responsibility for reviewing and approving each monthly reconciliation of the probation account."	OCJ updated all policies and procedures relating to probation fee unit operations. Target date for implementation is December 2025.	<b>12/31/2025</b>	Fee Unit Supervisor positions filled and segregation of duties in the process of being formalized.	<b>8/31/2026</b>
3	9/11/2024	OCA recommended that the APD: <ul style="list-style-type: none"> <li>Segregate the payment functions (payment collections, daily balancing, deposit preparation, and monthly bank reconciliation) and have a manager or above approve modifications to a payment receipt.</li> <li>Segregate the disbursement functions (submission and approval of check printing jobs and the printing and disbursement of checks).</li> <li>Monthly run reports detailing changes to payment receipts and financial obligations (outside of established fee modification form process) as part of bank reconciliation process, to ensure proper payment handling and financial obligation recording.</li> </ul>	Management agreed with finding and outlined the following corrective actions: "The fee unit, under the supervision of the Chief Financial Officer of OCJ, will implement changes to the segregation of duties and associated system access rights to enhance internal controls and accountability for client obligations. For example, responsibilities and roles will be segregated for approval of daily balancing and deposit preparation, monthly bank reconciliations, creation and modification of obligations, collections, and disbursements. Further, OCJ and APD and SSD will continue to seek vendor support to establish effective system controls and reporting for all payment edits to ensure only those with the proper access and authority are able to make any modifications to payments or obligations, with the maintenance of audit trails for all activity within each payment record and financial obligation."	The fee unit was consolidated fully under APD (from APD/SSD) in December 2024 and remains under OCJ supervision. Responsibilities and roles have been segregated and system controls established within the case management system. An additional fee unit supervisor was requested within the FY26 budget submission.	<b>11/30/2025</b>	Fee Unit Supervisor positions filled and segregation of duties in the process of being formalized.	<b>8/31/2026</b>
8	9/11/2024	OCA recommended the APD perform a review of APD Finance Office policies and procedures to ensure they are complete and reflect current processes, including updates related to the above recommendations.	Management agreed with finding and outlined the following corrective actions: "OCJ, APD and SSD are currently reviewing updates to policies, procedures and associated forms."	The target date to implement the new policy is December 1, 2025. Union CBA requires 21 days notice and will be notified early November.	<b>12/1/2025</b>	Full APD and SSD consolidation in process. Procedures being reviewed along with new Fee Unit Supervisor duties.	<b>8/31/2026</b>

**Office of the County Auditor**  
**Open Recommendations Status - May 2026**

Sheriff - Information Technology Asset Inventory							
Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update October 2025	Expected Date of Completion	Management Update - May 2026	Expected Date of Completion Reported in May 2026
1	9/9/2024	<p>The OCA recommended that the Sheriff's Office:</p> <ul style="list-style-type: none"> <li>Implement a phased retirement plan for IT assets to come into compliance with the Cook County guidelines for the useful life of IT assets.</li> <li>Collaborate with the Bureau of Finance to secure sufficient capital to replace aged IT assets.</li> </ul>	<p>The Cook County Sheriff's Office (CCSO) acknowledges, understands, and agrees with the OCA recommendation.</p> <p>CCSO will implement a multi-year plan to retire and salvage assets identified as having aged 5 years or more, and replace those assets with new equipment where appropriate and where need has been identified. CCSO will implement a multi-year plan for this effort to balance budgetary needs with adherence to the recommendation. CCSO will work with the recommendations provided to implement this plan, including developing and implementing budgetary justification where needed.</p> <p>CCSO retains equipment aged greater than five years only where the equipment and software, including operating systems, receives regular security and functional updates. Any equipment for which updates are not available, or where equipment is unable to accept and install such updates, is immediately removed from active inventory and slated for salvage. This insures that CCSO deploys and maintains equipment that meets or exceeds security standards set by both Cook County and the Sheriff's Office.</p> <p>CCSO retains aged but compliant equipment to support special projects and to provide emergency equipment replacement if needed. An example of a special project where aged equipment may be deployed is the internationally recognized chess competition held annually through the Cook County Department of Corrections. The aged equipment was utilized because the software did not have large processing or memory needs. This equipment is still compliant with security standards and is fully supported.</p>	<p>CCSO has already started a multi-year phased retirement plan for IT assets. To date, we have acquired over 900 assets so that we can begin to phase out from the oldest asset forward. We have collaborated with the Bureau of Finance and have received the appropriate funding to continue this phased approach.</p>	9/30/2029	<p>CCSO purchased 3,511 assets during the second half of Fiscal Year 2025 utilizing capital funds. To date, CCSO has used more than 1,500 assets toward its refresh, as well as new deployments to ensure that we are not utilizing any end-of-life (EOL) or aging assets for new employees, deployments, or projects.</p>	9/30/2029
2		<p>The OCA recommended that the Sheriff's Office:</p> <ul style="list-style-type: none"> <li>Implement an IT asset cycle count process to ensure completeness of information in the Service Desk records and accuracy of inventory disposition.</li> <li>Implement a process to locate items not converted into Service Desk, labelled "Not Assigned" or deemed missing.</li> <li>Collaborate with the Bureau of Finance on a process to notify of IT asset inventory value changes.</li> </ul>	<p>The Cook County Sheriff's Office (CCSO) acknowledges, understands, and agrees with the OCA recommendation.</p> <p>CCSO determined the missing workstation identified during review was a computer monitor. CCSO located the equipment and updated the Service Desk system to reflect the correct device type and equipment location. CCSO updated OCA with this corrected information.</p> <p>CCSO will refine and adjust data collection practices to update all missing information identified by OCA, especially regarding equipment records migrated from the previous inventory management system.</p> <p>CCSO has already started the review and update of any missing data elements in the system. Most of the records need to be updated to match the purchase order number to the device. CCSO estimates completion of the data remediation. This is intended to be an ongoing effort involving data review and remediation. CCSO understands completion here means resolving those issues identified during the current OCA review.</p>	<p>CCSO immediately started working on correcting information in our Service Desk. We have finished updating location and site information and have moved to reconcile purchase order numbers. In Fiscal Year 2025, any new purchases were audited to ensure all data was entered and accurate. We have implemented a process for when our technicians visit various locations, they will validate the equipment to Service Desk, which assists us in locating any device deemed missing from the conversion of the old system.</p>	9/30/2029	<p>CCSO corrected the purchase order information to the best of its ability by September 2025. The remaining units consisted of EOL models that were disposed/salvaged, which include HP desktops, CF31s, and CF33 Gen 1.</p>	9/30/2029

# Office of the County Auditor

## Open Recommendations Status - May 2026

CCTO - Tax Sale Automation Fund					
Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - May 2026	Expected Date of Completion
2	10/1/2025	The Cook County Treasurer's Office (CCTO) implement procedures and controls to update its Accounting and Policy Manual on a periodic basis. The updated Manual should be communicated to CCTO's staff.	When the County transitioned from JD Edwards to Oracle in 2017, CCTO expected to transition from the County's mainframe system for property tax collections to an integrated property tax system shortly thereafter. Given that the accounting process in JD Edwards was like Oracle, CCTO chose to wait on updating the Manual to include transition to the integrated property tax system, as that would have a significant impact on the process. That transition has yet to occur.	The transition is still ongoing as there are several refund processes that are currently being optimized or changed due to outstanding defects. It would make most sense for the finalization of those processes to occur prior to updating the manual.	8/31/2026