



**TONI PRECKWINKLE**

PRESIDENT

**Cook County Board  
of Commissioners**

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5th District

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7th District

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9th District

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12th District

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13th District

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KEVIN B. MORRISON

15th District

FRANK J. AGUILAR

16th District

SEAN M. MORRISON

17th District

Office of the County Auditor

**Mary Modelski**

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September 1, 2022

The Honorable Toni Preckwinkle, President  
and Board of Cook County Commissioners  
118 N. Clark Street, Room 537  
Chicago, Illinois 60602

Dear President Preckwinkle and Board of Commissioners:

In accordance with the County Auditor Ordinance 11-O-93 Sec. 2-311.9, at the beginning of each fiscal year, the Auditor shall submit an Audit Schedule to the County Board for a referral to the Audit Committee for review and comment.

The following Audit Schedule (Plan) is prepared to provide a core guide for audits to be initiated during the fiscal year. Depending on workload and other factors mentioned in the Audit Plan, some of these audits may not be initiated during the year, and other audits may be conducted that are not in this plan based upon resource availability and special requests for assistance.

Based on our current staffing level of four Field Auditors, we have determined that we have approximately 688 audit days. Using these days, our goal is to select programs awarded from the American Rescue Plan Act (ARPA) to ensure compliance with the provisions of the Act; in addition to completing the Annual Commissary Audit, and a review of the Medical Examiner, County Clerk, Facilities Management, Adult Probation, and Clerk of the Circuit Court. For the Forest Preserve, we shall review specific programs related to ARPA funding, Law Enforcement, Finance, Facilities and Fleet Maintenance. We continue to work with the Bureau of Human Resources to fill our budgeted positions. As additional staff are on-boarded, we shall expand the number of ARPA programs selected, in addition to expanding reviews of the Justice Advisory Council – grant utilization and/or Bureau of Administration – Fleet Management. The Audit Plan also provides for management consulting requests, special audits, and assistance with special projects as the need is determined throughout the fiscal year.

We welcome the review of our Audit Plan for Fiscal Year 2023 and look forward to any comments or suggestions.

Respectfully Submitted,

Mary Modelski

County Auditor



**COOK COUNTY**  
**GOVERNMENT AND FOREST PRESERVES**

OFFICE OF THE COUNTY AUDITOR

FISCAL YEAR 2023 AUDIT PLAN

## SECTION I: INTRODUCTION

### Authority

The Office of the County Auditor operates in accordance with the County Ordinance, Division 6 - Auditor, which grants the Office of the County Auditor the authority to conduct financial, management and performance audits of all Cook County departments, offices, boards, activities, agencies and programs and in any government entity that is funded in whole or in part by the County pursuant to the County's annual appropriation bill.

### Mission

The mission of the Office of the County Auditor is to provide independent and objective assurance and consulting services designed to add value and improve the County's operations while promoting transparency and accountability in government. The Office of the County Auditor assists the County in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of countywide risk management, control, and governance processes.

### Role

The Office of the County Auditor plays a significant role in the development and sustainability of a strong internal control system. The Internal Audit activity provides assurance to management and the Audit Committee that risks to the organization are understood and managed appropriately. The following are the major roles and responsibilities of the Internal Audit function.

- ❖ Assess risk Countywide to identify the audit universe and apply audit resources most effectively and efficiently.
- ❖ Conduct value-added audits in a professional manner with high integrity.
- ❖ Evaluate and provide reasonable assurance that risk management, control, and governance systems are functioning as intended and will enable the organization's objectives and goals to be met.
- ❖ Report non-compliance issues and internal control deficiencies directly to the President, Board of Commissioners, and Audit Committee and provide recommendations for improving the organization's operations, in terms of both efficiencies and effectiveness.
- ❖ Assess the information technology environment and associated risk exposures.
- ❖ Maintain open communication with the Board, Cook County leadership, and Audit Committee.
- ❖ Team with other internal and external resources to assess implementation and overall project controls, as appropriate.
- ❖ Adhere to auditing standards.
- ❖ Comply with continuous education and staff development requirements.

### Standards

The Office of the County Auditor adheres to the following standards in conducting audits:

- ❖ Generally Accepted Government Auditing Standards (The Yellow Book)
- ❖ The Institute of Internal Audit, International Standards for the Professional Practice of Internal Auditing
- ❖ Information System Audit and Control Association, Information System Auditing Standards and Guidelines

## SECTION II: APPROACH

The Institute of Internal Audit, International Standards for the Professional Practice of Internal Auditing, version 2017, Standard 2010 – Planning, requires *the chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals.*

As part of the development of the Fiscal Year 2023 Audit Plan, the Office of the County Auditor utilized a Countywide Risk Assessment Program. The Countywide Risk Assessment provides a basis for the preparation of the Annual Audit Plan while enhancing the objectivity and transparency of the audit process. Key factors across the various offices and departments are evaluated to assess risk and allocate audit resources. A risk assessment is essential to ensuring that audit resources are applied most effectively and efficiently.

For Fiscal Year 2023, the audit universe consisted of a high-level survey of departments, Bureaus, Office of Elected Officials, along with interviews with the President, Commissioners and the Forest Preserve District. The following are the risk factors that were applied:

- ❖ Public Exposure
- ❖ Compliance with Regulations
- ❖ Employee Turnover
- ❖ Audit Coverage
- ❖ Financial Impact (Appropriation, Revenue, Expenses, Contracts, Grants)
- ❖ Automation
- ❖ Sensitivity and Confidentiality

## SECTION III: AUDIT PLAN IMPLEMENTATION

The Audit Plan is a fluid document. The Audit Plan consists of higher risk and mandated, by statute or ordinance, areas identified for audit. Based upon current resources, the Office of the County Auditor will focus on these audit areas to ensure the best coverage. The Audit Plan and/or the nature and timing of the audits may vary based on the following:

- ❖ Requests by management.
- ❖ Changes in laws, statutes, regulations, and other mandates.
- ❖ Major changes in operations, programs, systems, and/or controls.
- ❖ Availability of personnel.
- ❖ Potential loss and risk exposure.
- ❖ Changes in audit resources.

## SECTION IV: AUDIT RESOURCES

FACTOR	HOURS	HOURS DEDICATED
Number of work hours per year/person	2080	
Required continuing professional education (CPE)		80
Vacation		80
Sick		40
Administrative tasks (based upon 15%)		312
Holidays (14)		112
Mandated training		80
<b>Total</b>	<b>2080</b>	<b>704</b>
Available hours to audit per Field Auditor	1376	
<b>Number of hours to audit for four Field Auditors</b>	<b>5504</b>	
<b>Number of days to audit for four Field Auditors</b>	<b>688</b>	

## SECTION V: AUDIT SCHEDULE

TITLE	AREA	HOURS/DAYS
ARPA Fund Usage	Varies Departments/Bureaus	1600/200
Commissary Annual Report	Corrections	120/15
Cash Process, Vendor Contract Scope Compliance	Bureau of Administration – Medical Examiner	240/30
Tax Redemption - General Fee Process	County Clerk	720/90
Work Order System, Open Positions – Custodial Services	Bureau of Asset Management – Facilities Management	720/90
Victim Restitution	Chief Judge – Adult Probation	720/90
Traffic Court	Clerk of the Circuit Court	TBD
<b>OTHER AUDIT SERVICES:</b>		
Annual Financial Statement Assistance	Countywide	As needed
<b>FOREST PRESERVE SPECIFIC AUDITS:</b>		
ARPA Fund Usage	Varies Programs	368/46
Time and Attendance - Payroll	Law Enforcement	400/50
Maintenance of Automotive Fleet and Heavy Equipment	Facilities and Fleet	376/47
Minority and Women Business Enterprise Process	Finance	240/30