



COOK COUNTY
OFFICE OF THE
County Auditor

69 W. Washington Street
Suite 840
Chicago, IL 60602

(312) 603-1500
officecounty.auditor@cookcountyil.gov

TONI PRECKWINKLE

President

Cook County Board
of Commissioners

October 7, 2025

TARA S. STAMPS
1st District

MICHAEL SCOTT JR.
2nd District

BILL LOWRY
3rd District

STANLEY MOORE
4th District

KISHA E. MCCASKILL
5th District

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

JESSICA VASQUEZ
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGENEN
12th District

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

KEVIN B. MORRISON
15th District

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

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

Dear President Preckwinkle and Board of Commissioners:

In accordance with the [Cook County Auditor Ordinance](#) and our Fiscal Year 2021 Audit Plan, the Office of the County Auditor (OCA) conducted an audit of the Office of the Chief Administrative Officer's (OCAO) Fleet Management Program (program). The objective of the audit was to determine if OCAO had proper controls over the program's acquisition, use, and salvage processes.

We conducted the audit from January 15 through August 18, 2025. Attached is OCA's audit report which includes four findings and recommendations for corrective action. OCAO agreed with OCA's findings and recommendations. OCAO's management comments are included in OCA's report (see pages 11 to 15). We appreciate the cooperation extended by OCAO's staff during the audit.

Sincerely,

Heath Wolfe, County Auditor

cc: Zahra Ali, Chief Administrative Officer, Cook County's Bureau of Administration
Todd Moore, Deputy Chief Administrative Officer, Cook County's Bureau of Administration



COOK COUNTY GOVERNMENT
OFFICE OF THE COUNTY AUDITOR

Cook County's Office of the Chief Administrative Officer
Fleet Management Program
Internal Audit Report
October 7, 2025

Issued By:

Heath Wolfe, County Auditor

Audit Conducted By:

Isaac Pablo, Senior Field Auditor
Kimberly Sampey, Audit Supervisor

EXECUTIVE SUMMARY

The Office of the County Auditor (OCA) completed an audit of the Office of the Chief Administrative Officer's (OCAO) Fleet Management Program (program). OCAO is part of Cook County's (County) Bureau of Administration (BOA). The objective of the audit was to determine if OCAO had proper controls over the program's acquisition, use, and salvage processes. The audit resulted in four findings in the following key areas:

- **Process to review Global Positioning System (GPS) reports was not established:** GPS reports for OCAO vehicles were not reviewed regularly to ensure vehicle usage was consistent with the County's requirements.
- **Fleet vehicles were taken home overnight without documented approvals:** A log of overnight requests and approvals for OCAO's fleet vehicles was not maintained. This could lead to increased risk to the County and demonstrates a lack of adequate control over OCAO's fleet vehicles.
- **Vehicle Disclosure Forms were not completed for OCAO's fleet vehicles taken overnight as required by the County's Vehicle Use Policy:** The County's Policy requires a Vehicle Disclosure Form be completed for fleet vehicles taken overnight to ensure compliance with the Internal Revenue Service's (IRS) rules on tax treatment of fringe benefits.
- **Replacement or alternative vehicle purchase tracking list was not accurately maintained to reflect fleet vehicles not purchased:** OCA identified a discrepancy between the listing of OCAO's fleet vehicles to be purchased and those vehicles approved for purchase by the County's Vehicle Steering Committee (VSC).

OCA provides recommendations to address the four findings and BOA's management comments are included in this audit report (see pages 11 to 15). We performed this audit in accordance with the International Standards for the Professional Practice of Internal Auditing (Institute of Internal Auditors' Redbook) and the evidence obtained provides a reasonable basis for our conclusions. The fieldwork was conducted from January 15 through August 18, 2025.

ABBREVIATIONS

BOA	Cook County's Bureau of Administration
CAP	Corrective Action Plan
DBMS	Cook County's Department of Budget and Management Services
FY	Fiscal Year
GPS	Global Positioning System
IRS	Internal Revenue Service
OCA	Cook County's Office of the County Auditor
OCAO	Bureau of Administration's Office of the Chief Administrative Officer
OCPO	Cook County's Office of the Chief Procurement Officer
PIN	Personal Identification Number
SOP	Standard Operating Procedures
VSC	Cook County's Vehicle Steering Committee

Table of Contents

EXECUTIVE SUMMARY	3
BACKGROUND.....	6
AUDIT SCOPE AND OBJECTIVES	8
RESULTS	9
Finding 1: Process to review GPS reports was not established	9
Finding 2: Fleet vehicles were taken home overnight without documented approval	9
Finding 3: Vehicle Disclosure Forms were not completed for OCAO’s fleet vehicles taken overnight as required by the County’s Vehicle Use Policy	9
Finding 4: Replacement or alternative fleet vehicle list was not accurately maintained to reflect vehicles to be purchased	9
RECOMMENDATIONS AND MANAGEMENT COMMENTS	11
Recommendation #1: Implement procedures and controls to periodically review fleet vehicles’ GPS reports	11
Recommendation #2: Maintain log of overnight requests and approvals	12
Recommendation #3: Maintain Vehicle Disclosure Forms for employees who take fleet vehicles home overnight	13
Recommendation #4: Update and reconcile the alternative fleet vehicle purchase listing	15
APPENDIX I: METHODOLOGY	16
Audit Methodology for OCAO	16
Test Approach for OCAO.....	17
CONTACT DETAILS	21

BACKGROUND

OCAO assists and supports BOA's departments with functions related to policy, personnel, procurement, budget, and technology. OCAO also administers various County-wide activities that include:

- Child support compliance enforcement
- Communications
- Fleet management
- Printing and graphic services
- Records management
- Research, operations, and innovation
- Veterans' affairs

OCAO's program provides the following services to the County's employees and departments:

- Coordinates the overall activities for passenger and light duty vehicles for Offices Under the President to meet financial, environmental, and efficiency goals.
- Works with County departments and agencies to maintain vehicle inventories, monitor fuel use, and make recommendations for vehicle requests.

The County's VSC is responsible for developing, implementing and enforcing vehicle policies, and tracking and reporting to the County's Board of Commissioners on compliance with those policies. VSC is comprised of 13 departments and elected officials or designees and is led by BOA's Chief Administrative Officer.¹ BOA's fleet program manager is responsible for assisting VSC and obtaining required information for VSC's quarterly meetings. As of August 2025, the County has more than 1,900 fleet vehicles in its inventory; OCAO's inventory consists of 7 vehicles.

For a County-department to purchase a vehicle, it submits a request to the County's Department of Budget and Management Services (DBMS). DBMS compiles the requests for submission to VSC. VSC is required to review the requests and submits a purchase recommendation listing to DBMS. DBMS reviews VSC's recommendations and creates an approved purchase list for VSC. The approved purchase list is then used to purchase vehicles for the County.

The access, use, and monitoring of the County's fleet vehicles is the responsibility of the using department. The County's separately elected official or department head is required to designate one employee to be the vehicle coordinator for their office. The vehicle coordinators are responsible for the use of vehicles to include retaining copies of users' valid driver's license, ensuring employees comply with IRS's rules on tax treatment of vehicle fringe benefits associated

¹ See the County's Municipal Code Section [2-671](#), Establishment of a County-wide VSC (accessed September 15, 2025).

with take home vehicles, maintaining an updated vehicle inventory, accident and vehicle use logs, and vehicle insurance and maintenance.²

During the audit, OCA noted that emails of employees approved to use the fleet vehicles were maintained, but a consolidated list/log of active drivers was not maintained. After discussing this issue with BOA officials, OCAO implemented new procedures to require that all future fleet new driver requests and vehicle requests would be completed through Microsoft Forms. This action allows OCAO to maintain a consolidated list/log of OCAO's active drivers.

To fuel the County's fleet vehicles, the Cook County Sheriff's Office issues approved drivers a personal identification number (PIN). The PIN is provided directly from the Sheriff's Office to the approved driver for confidentiality purposes after their driver's license is confirmed as valid by the Sheriff's Office.³ During the audit, OCA identified that vehicle coordinators were not notified when PIN requests were issued or denied so they would be alerted to the requested driver's license status. After discussing this issue with BOA and the Sheriff's Office officials, the Sheriff's Office took action to notify the vehicle coordinators when PINs are approved or denied.

During the audit, OCA identified that the County's Bureau of Human Resources was establishing a process to review the license status of all County employees required to operate vehicles as part of their job duties, except employees of the Sheriff's and State's Attorney Offices. This review process is a requirement in the County's Vehicle Policy. As for the Sheriff's and State's Attorney Offices, they are required to check monthly with the Illinois Secretary of State's Office to confirm the driver's license status of their employees, including undercover officers. Those Offices are required to maintain documentation of their monthly checks.

The salvage of a County fleet vehicle is initiated by the using department. The using department submits a Salvage Request Form to the Sheriff's Office to begin the disposal process. The Sheriff's Office is required to ensure that any aftermarket devices are removed from the vehicle and coordinates with the Office of the Chief Procurement Officer (OCPO) to ensure that the fleet vehicle is auctioned on the Public Surplus website.⁴ The County's Department of Revenue is required to ensure that the sale proceeds are posted to the County's accounting system.

² See the County's Municipal Code Section [2-672](#), Responsibilities of Elected Officials, Departments, and Employees and Assignment of Vehicle Coordinator (accessed September 15, 2025).

³ See the County's *Office of the Chief Administrative Officer Standard Operating Procedures: County Vehicle Use 2024* (SOP) (no effective date listed).

⁴ See the County's [Public Surplus website](#) (accessed September 15, 2025).

AUDIT SCOPE AND OBJECTIVES

OCA's audit of OCAO's program addressed the following objectives:

- Determine whether written policies and procedures outlined the controls over fleet vehicles' acquisition, use, and salvage processes.
- Determine whether vehicles requested by an acquiring department were recommended by VSC, approved by DBMS, and purchased using a County contract.
- Determine that fleet vehicle access and use was monitored throughout its service life.
- Determine that decommissioned vehicles were salvaged and sold.

The audit focused on the program's activities during Fiscal Year (FY) 2024 and included a review of documentation, interviews with key personnel, and testing of OCAO's program activity. The audit procedures involved assessing compliance, reviewing the acquisition process, reviewing the use of OCAO's program, and reviewing the salvage process.

RESULTS

The audit identified four areas for improvement. While the audit determined that OCAO has adequate controls for the program's acquisition, use, and salvage processes, some areas need improvement.

Finding 1: Process to review GPS reports was not established

OCAO lacked an established process to review fleet vehicles' GPS reports. GPS reports were reviewed only on an ad hoc basis. The reports were not reviewed by OCAO to ensure fleet vehicle usage was consistent with the County's requirements.

Finding 2: Fleet vehicles were taken home overnight without documented approval

OCAO's fleet vehicles were taken overnight by approved drivers but lacked the required, documented approval. This occurred because OCAO did not implement procedures and controls over fleet vehicles taken overnight. Vehicles taken home overnight without documented approvals could lead to increased exposure for the County.

Finding 3: Vehicle Disclosure Forms were not completed for OCAO's fleet vehicles taken overnight as required by the County's Vehicle Use Policy⁵

Vehicle Disclosure Forms were not completed, and a daily log was not maintained for OCAO's fleet vehicles taken overnight. The current Vehicle Disclosure Form was designed to be completed for each driver, instead of a specific vehicle, because the form is primarily used for take-home assigned vehicles where there is only one driver. The County's Office of the Comptroller is updating the Vehicle Disclosure Form and Fringe Benefit Policy to clarify the conditions for a take-home vehicle with taxable fringe benefits and the required procedures. The ordinance is also being updated to clarify the form.

The County lacks documented procedures for tracking employees' personal use of fleet vehicles. This could lead to increased exposure and trigger a tax penalty for the County.

Finding 4: Replacement or alternative fleet vehicle list was not accurately maintained to reflect vehicles to be purchased

A replacement or alternative fleet vehicle purchase tracking list was not accurately maintained to reflect fleet vehicles to be purchased. During the Coronavirus Disease 2019 (also known as

⁵ See the County's [Article VIII](#), County Vehicle Policy (accessed September 15, 2025).

COVID-19), there was a shortage of available vehicles for purchase. Not only were the approved vehicles not available for purchase by the County, but in several cases the type of approved vehicle had to be revised. A manual listing was created to track these revisions. The listing noted differing amounts of vehicles pending purchase compared to those approved for purchase.

While the County's fleet vehicles cannot be purchased without approval from DBMS, vehicles were not easily referenced to the FY approved for purchase due to a lack of clear documentation.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

OCA offers four recommendations to address the previously mentioned findings.

Recommendation #1: Implement procedures and controls to periodically review fleet vehicles' GPS reports

We recommend that OCAO implement procedures and controls to periodically review fleet vehicles' GPS reports to ensure the vehicles' use meets the County's requirements.

- **Management Comments and Corrective Action Plan (CAP):** OCAO will review program vehicles' activity periodically and generate automatic monthly reports.
k
- **Implementation Details:** OCAO will update its SOP to reflect the periodic review of program vehicles in addition to generating automatic monthly activity reports.
- **Supporting documentation to support the CAP:** Copy of updated SOP, monthly vehicle activity reports, and documentation supporting communication of the updated SOP to OCAO staff.
- **Person Responsible for Implementation:** Radoslav Stoilov
- **Expected Completion Date:** December 31, 2025

Recommendation #2: Maintain log of overnight requests and approvals

We recommend that OCAO maintain a log of fleet vehicles requested for overnight use and those approved requests.

- **Management Comments and CAP:** 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.
- **Implementation Details:** The Overnight Vehicle Request Form will be provided to the employee(s) and supervisor along with the updated SOP.
- **Supporting documentation to support the CAP:** OCAO's Overnight Vehicle Request Form, OCAO's updated SOP, and documentation supporting the communication of the updated SOP and Form to OCAO's staff.
- **Person Responsible for Implementation:** Radoslav Stoilov, Natalia Derevyanny, Peter Gardenier, Eric Armstrong, Todd Moore, Sara Spivy, and Zahra Ali
- **Expected Completion Date:** December 1, 2025

Recommendation #3: Maintain Vehicle Disclosure Forms for employees who take fleet vehicles home overnight

We recommend that 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.

- **Management Comments and CAP:** OCAO acknowledges the finding and concurs with the need to strengthen compliance related to the taxation of take-home vehicles.

The Office of the Comptroller is currently developing a comprehensive Vehicle Fringe Benefit Tax Policy that will address IRS's compliance requirements for the taxation of vehicle usage. The Policy is intended to provide clear guidance on the treatment of take-home vehicles and will serve as the foundation for consistent reporting practices across departments.

At present, the draft Policy is undergoing a multi-tiered review process involving the Bureau of Finance's team, VSC, County departments, and elected officials. The Policy will specifically address employee vehicle usage and will inform the design of future disclosure forms.

The Vehicle Disclosure Form currently in use is tailored to capture information related to take-home vehicles and the applicable tax implications. OCAO's fleet vehicles are not permanently assigned and therefore are not currently subject to the same disclosure requirements. However, the forthcoming Policy will include provisions for fleet vehicle usage, and future iterations of the disclosure form will be revised accordingly to ensure comprehensive coverage.

- **Implementation Details:** If OCAO's fleet vehicles are required to comply with IRS's requirements based on the Office of the Comptroller's instructions, OCAO will update all necessary documents and update the SOP. OCAO's Overnight Vehicle Request Form would need to be redesigned with language that fringe benefit taxation may be applied to the employee's paycheck based on the Comptroller's guidance. The Comptroller is working on a project plan to present to VSC that shows the development and implementation of the policy. The policy is 75% complete but requires review from financial department heads throughout the County before being finalized.
- **Supporting documentation to support the CAP:** Auto fringe benefit taxability document from the Office of the Comptroller along with any applicable forms plus updating OCAO's

SOP and documentation supporting the communication of the updated SOP to OCAO's staff.

- **Person Responsible for Implementation:** Radoslav Stoilov and Comptroller's Office
- **Expected Completion Date:** June 30, 2027

Recommendation #4: Update and reconcile the alternative fleet vehicle purchase listing

We recommend that OCAO update and reconcile the County's alternative fleet vehicle purchase listing to VSC's approved listings when fleet vehicles are purchased.

- **Management Comments and CAP:** OCAO will create and update the order tracking list to reflect the approved vehicles by DBMS and any alternative vehicles for purchase.
- **Implementation Details:** The tracking list will include updated information such as department, vehicle type, addition or replacement, quantity approved, contract price per vehicle, total price contract, notes, date ordered, vendor, vehicle type ordered, quantity ordered, year, make, model, and vehicle identification number.
- **Supporting documentation to support the CAP:** Vehicle order tracking spreadsheet
- **Person Responsible for Implementation:** Radoslav Stoilov
- **Expected Completion Date:** November 1, 2025

APPENDIX I: METHODOLOGY

Audit Methodology for OCAO

The methodology followed by OCA during the audit of OCAO's program was a comprehensive, risk-based approach conducted in accordance with the International Standards for the Professional Practice of Internal Auditing (Institute of Internal Auditors' Redbook). The methodology can be broken down into the following key phases:

1. Planning and Objective Setting

- **Overall Objective:** The audit's primary objective was to determine if OCAO had proper controls over the program's acquisition, use, and salvage processes.
- **Detailed Objectives:** The audit was planned around four specific objectives:
 - Determine whether written policies and procedures outlined the controls over fleet vehicles' acquisition, use, and salvage processes.
 - Determine whether requested vehicles by an acquiring department were recommended by VSC, approved by DBMS, and purchased using a County contract.
 - Determine that fleet vehicle access and use was monitored throughout its service life.
 - Determine that decommissioned vehicles were salvaged and sold.
- **Scope:** The audit focused on activities during FY 2024, reviewing relevant documents, conducting interviews with key personnel, and testing usage of the vehicles.

2. Fieldwork and Evidence Gathering

- **Documentation Review:** The audit team reviewed various documents related to OCAO's program, including the policies in place, Vehicle Purchase Recommendation and Approval Lists created by VSC and DBMS, a Vehicle Purchase Invoice and Contract, vehicles' titles, vehicle information listed in the Chevin FleetWave fleet management software managed by the Sheriff's Office, fleet vehicles' GPS reports, fuel invoices, Salvage Request forms, Aftermarket Device Removal forms, Public Surplus Auction History, Purchase Verification forms, and the County's accounting system.
- **Control Testing:** The methodology included "end-to-end testing" of OCAO's program, reviewing the acquisition process of fleet vehicles, reviewing the access and use of vehicles, and the salvage process of vehicles.

- **Interviews:** OCA conducted interviews with key personnel, including OCAO's Fleet Manager and Deputy Chief Administrative Officer, to understand the processes and controls in place.

3. Reporting and Conclusion

- **Findings and Recommendations:** The audit concluded that while there were written policies, some procedures in place, and the salvage processes had adequate controls, the controls over the acquisition and use processes were only partially effective. Based on these findings, OCA issued four specific recommendations to address these deficiencies.
- **Management Response:** The methodology included a step where the findings and recommendations were presented to OCAO's management, who were then given the opportunity to provide comments and CAPs.

Test Approach for OCAO

Audit Objective	Test Plans	Audit Procedures	Key Information and Documents Reviewed/Tested	Results
Determine whether written policies and procedures outlined the controls over fleet vehicles' acquisition, use, and salvage processes.	Review the County's policies related to the acquisition, use, and salvage processes.	The audit included a review of the policies for the acquisition, use, and salvage processes.	The documents reviewed were the Vehicle Request Flow Chart, OCAO's Vehicle Use Standard Operating Procedures, and the Public Surplus Auction Guide for County-wide Fleet.	Partially effective. The audit identified a deficiency where documentation related to alternate vehicles purchased did not reconcile with the number of vehicles approved.
Determine whether requested vehicles by an acquiring department were recommended by VSC,	Review vehicle purchases and the relevant approvals required.	The audit included a review of purchased vehicles recommended by VSC met requirements for	The recommended/approved Vehicle Purchase List was reviewed. OCAO identified that one vehicle was purchased during FY 2024, but there were seven vehicles in OCAO's	Partially effective. The audit identified a deficiency where the documentation related to alternate

Audit Objective	Test Plans	Audit Procedures	Key Information and Documents Reviewed/Tested	Results
approved by DBMS, and purchased using a County contract.		replacement provided a final determination to purchase the vehicle from DBMS, had an invoice that matched the price menu and procured contract, had a title retained by OCPO, had a license plate listed in Chevin FleetWave, and had vehicle information logged in Chevin FleetWave.	inventory for FY 2024. For a sample of these vehicles, the vehicle purchase invoice and related contract, and vehicle titles, and information in the Chevin FleetWave fleet management portal were reviewed.	vehicles purchased did not reconcile with the number of vehicles approved.
Determine that fleet vehicle access and use was monitored throughout its service life.	Review the access, use, and monitoring of vehicles.	The audit included a review of the active driver list maintained, the Sheriff's Office providing new gas PINs, GPS reports could be created, whether GPS reports were reviewed, vehicles were	OCA found seven vehicles in OCAO's inventory during FY 2024. For a sample of these vehicles, the documents reviewed were GPS reports and fuel invoices.	Partially Effective. The audit identified deficiencies where a process to review GPS reports was not in place, fleet vehicles were taken overnight without a documented overnight request, and

Audit Objective	Test Plans	Audit Procedures	Key Information and Documents Reviewed/Tested	Results
		at their designated parking spot, vehicles' pre-approved overnight requests were at their approved location, and fuel invoices were only for valid purchases.		Vehicle Disclosure Forms were not completed for vehicles taken overnight.
Determine whether decommissioned vehicles were salvaged and sold.	Review the request to salvage, the vehicle decommissioning, and the sale of decommissioned vehicles	The audit included a review of whether a Salvage Request Form was provided to the Sheriff's Department, an Aftermarket Device Removal form was completed, the vehicle was auctioned on the Public Surplus website, a Purchase Verification form was completed, proceeds were posted to the	OCA identified four OCAO fleet vehicles salvaged during FY 2024. For a sample of these vehicles, the documents reviewed were the Salvage Request forms, Aftermarket Device Removal forms, Public Surplus Auction History, Purchase Verification forms, and the County's accounting records.	Effective. The audit concluded that the controls over vehicle salvage process were adequate.

Audit Objective	Test Plans	Audit Procedures	Key Information and Documents Reviewed/Tested	Results
		County's accounting records.		

CONTACT DETAILS

Office of the County Auditor

69 West Washington Street – Suite 840

Chicago, IL 60602

Office: (312) 603-1500

<https://www.cookcountyil.gov/agency/auditor>



www.cookcountyil.gov