



# Office of the Independent Inspector General

*“[T]o detect, deter and prevent corruption, fraud, waste, mismanagement, unlawful political discrimination or misconduct in the operation of County government.”*

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Quarterly Report  
1st Quarter 2024

April 15, 2024

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## OFFICE OF THE INDEPENDENT INSPECTOR GENERAL

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April 15, 2024

*Transmittal via email only*

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

Re: Independent Inspector General Quarterly Report (1st Qtr. 2024)

Dear President Preckwinkle and Members of the Board of Commissioners:

This report is written in accordance with Section 2-287 of the Independent Inspector General Ordinance, Cook County, Ill., Ordinances 07-O-52 (2007), to apprise you of the activities of this office during the time period beginning January 1, 2024, through March 31, 2024.

### **OIIG Complaints**

The Office of the Independent Inspector General (OIIG) received a total of 222 complaints during this reporting period.<sup>1</sup> Ten new OIIG investigations have been initiated. This number includes those investigations resulting from the exercise of my own initiative (OIIG Ordinance, Sec. 2-284(2)). Additionally, 90 OIIG inquiries have been initiated during this reporting period while a total of 238 OIIG inquiries remain pending at the present time. We referred 52 complaints to management or outside agencies for further consideration. The OIIG currently has a total of 14 matters under investigation. The number of open investigations beyond 180 days of the issuance of this report is 9 due to various issues including the nature of the investigation, availability of resources and prosecutorial considerations.

### **New Summary Reports**

During the 1st Quarter of 2024, the OIIG issued nine summary reports. The following provides a general description of each matter and states whether OIIG recommendations for

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<sup>1</sup> Upon receipt of a complaint, a triage/screening process of each complaint is undertaken. In order to streamline the OIIG process and maximize the number of complaints that will be subject to review, if a complaint is not initially opened as a formal investigation, it may also be reviewed as an "OIIG inquiry." This level of review involves a determination of corroborating evidence before opening a formal investigation. When the initial review reveals information warranting the opening of a formal investigation, the matter is upgraded to an "OIIG Investigation." Conversely, if additional information is developed to warrant the closing of the OIIG inquiry, the matter will be closed without further inquiry.

remediation or discipline have been adopted. Specific identifying information is being withheld in accordance with the OIIG Ordinance where appropriate.<sup>2</sup>

IIG22-0835 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”)<sup>3</sup> to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$49,000. On his loan applications, the subject employee stated he was the sole proprietor of a catering business. The OIIG conducted an investigation to determine if the subject employee informed CCH that he was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Cook County Time records, City of Chicago Business Affairs and Consumer Protection records, business documents provided by the subject employee, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee’s statements during his OIIG interview prove that he provided false and misleading information about owning a catering business and the revenue that the business generated to obtain two federal PPP loans. After the subject employee received the PPP funds, the subject employee improperly spent those funds on personal expenses, which included paying off a home mortgage. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that he spent most of the federal PPP funds he received on payroll costs for the fictitious catering business.

Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to CCH as it can erode the public’s trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that some

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<sup>2</sup> Please note that OIIG Quarterly Reports pertaining to the Metropolitan Water Reclamation District of Greater Chicago (MWRD) are reported separately. Those reports can be found at:  
<https://www.cookcountyil.gov/service/metropolitan-water-reclamation-district-greater-chicago>.

<sup>3</sup> The CARES Act is a federal law enacted on March 29, 2020, to provide emergency financial assistance in connection with economic effects of the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of up to \$349 billion in forgivable loans to small businesses for job retention and certain other expenses, through the PPP. The PPP allows qualifying small businesses and other organizations to receive loans with a maturity of two years and an interest rate of 1%. PPP loan proceeds must be used by businesses on payroll costs, interest on mortgages, rent, and utilities. The PPP allows the interest and principal on the PPP loan to be forgiven if the business spends the loan proceeds on these expense items within a designated period of time after receiving the proceeds and uses at least a certain percentage of the PPP loan proceeds on payroll expenses.

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of the subject employee's fraudulent conduct in obtaining the PPP loans occurred while he was on CCH time.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that he be placed on the *Ineligible for Hire List*. The response to these recommendations is not yet due.

IIG22-0847 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling more than \$41,000. On her loan documents, the subject employee stated she was the sole proprietor of a cosmetics business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation records, U.S. Bankruptcy Court records, Cook County Time records, a public LinkedIn profile for the subject employee, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence, including the subject employee's statements to OIIG investigators, shows that the subject employee engaged in fraud against the federal government by falsely claiming on two federal PPP loan applications that she owned a cosmetics business that generated gross receipts of over \$119,000 in 2019 and the same amount in 2020. While the subject employee may have been eligible for some minimal PPP support based on her verbal description of her business, she intentionally misrepresented her business activities and supplied grossly inflated revenue information to extensively increase the amount of federal PPP funds she received.

After fraudulently obtaining the federal PPP funds, the subject employee admitted to spending those funds on personal expenses, which included paying off personal loans and other personal expenses. The subject employee then requested forgiveness of the two federal PPP loans and falsely certified that she spent the entirety of the funds she received on payroll costs for her cosmetics business. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees. This is especially true in this case

considering that some of the subject employee's conduct in fraudulently obtaining the loans occurred while she was on CCH time.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated CCH Personnel Rule 12 – Dual Employment. This rule states employees must complete and submit the Report of Dual Employment Form when engaging in outside employment. Evidence obtained during this investigation, including statements made by the subject employee, shows that she has been engaging in outside employment (although not nearly to the extent she claimed on her PPP loan applications) but has failed to disclose such outside employment as required by CCH rules.

Based on the serious nature of the misconduct involved, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that she be placed on the Ineligible for Hire List. Aggravating factors considered in making this recommendation include the fact that the subject employee committed fraud against the federal government on at least one occasion while on duty at CCH. The response to these recommendations is not yet due.

IIG22-0881 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought a federal PPP loan totaling over \$20,000. On her loan application, the subject employee stated she was an independent contractor of a retail business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, North American Industry Classification System records, U.S. Bankruptcy Court records, a public LinkedIn profile for the subject employee, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence, including the subject employee's statements to OIIG investigators, shows that the subject employee engaged in fraud against the federal government by falsely claiming on a federal PPP loan application that she owned a business which generated gross receipts of over \$225,000 in 2019. While the subject employee may have been eligible for some minimal PPP support based on her verbal description of her business, she intentionally misrepresented her business activities and supplied grossly inflated revenue information to extensively increase the amount of federal PPP funds she received.

After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the federal PPP loan she received and falsely certified that she spent the entirety of the federal PPP funds she received on payroll costs for the business. However, the subject employee admitted that she used that money to purchase other items which were not payroll expenses as she had certified in order to obtain the loan forgiveness. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated CCH Personnel Rule 12 – Dual Employment. This rule states employees must complete and submit the Report of Dual Employment Form when engaging in outside employment. Evidence obtained during this investigation, including statements made by the subject employee, shows that she has been engaging in outside employment (although not nearly to the extent she claimed on her PPP loan applications) but failed to disclose such outside employment in a timely manner as required by CCH rules.

Based on the serious nature of the misconduct, we recommended that the subject employee's employment be terminated and that she be placed on the *Ineligible for Hire List*. In its response, CCH stated that the subject employee resigned in lieu of continuing disciplinary process and that she will be added to the *Ineligible for Hire List*.

IIIG22-0890 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$6,000. On her loan applications, the subject employee stated she was self-employed as a lessor of real estate property. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, other public records, and federal tax transcripts. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on a federal PPP loan application that her residential rental income qualified as an eligible property management company. In addition, the Schedule C form the subject employee submitted with her

PPP loan application was different than the one she actually filed with her 2020 federal taxes to the IRS.

After fraudulently obtaining the federal PPP funds, the subject employee admitted to spending those funds on her mortgage, which was not a permissible use. When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that she spent all of the funds on payroll. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

Based on the serious nature of the misconduct involved and the subject employee's placement in government, the OIIG recommended that the subject employee's employment be terminated and that she be placed on the *Ineligible for Hire List*. CCH adopted the OIIG recommendations.

IIG22-0911 – Assessor's Office. The OIIG received information concerning a property in Skokie wherein the building improvements had been demolished resulting in a change of class ("reclassification") from commercial property to vacant land. It was alleged that in the reclassification process the associated PINs may have been fraudulently manipulated to obtain a reduced assessment value resulting in property tax refunds and zero tax liabilities for certain tax years.

The OIIG reviewed publicly available open-source data, including aerial photographs of the subject property as they were recorded at certain points in time. We used Google Earth maps and the Cook County Geographic Information System's map application in the Cook County Viewer ("Cook County Viewer"). We also reviewed tax assessment appeals documentation filed with the Assessor's office. Additionally, we reviewed building permits and related field inspections conducted by the Assessor's office. Moreover, we reviewed assessment values determined by the Assessor's office and compared the values to those determined by the Cook County Board of Review (BOR). This analysis was performed to ascertain whether the Assessor's Office reduced the assessment value pursuant to a BOR decision. In addition, we obtained and reviewed payment and refund information on record with the Cook County Treasurer's office.

### OIIG Investigation

#### *Review of Tax Assessment Documentation*

The OIIG identified the five PINS assigned to the subject property for tax years 2018 through 2021. We compared the assessment values between the Assessor's office and the BOR. There were no changes in assessment values between those granted by the Assessor's office and those of the BOR for tax years 2018 and 2019. However, in tax year 2020, the BOR reduced the assessed value for all five PINs associated with the property. Specifically, for one PIN the assessed



value was reduced from \$73,116 to \$55,616, and for the remaining four PINs the assessed values were reduced from \$48,550 to \$33,907.

In addition, the OIIG's review of the Assessor's office assessment data revealed that in 2021 the property was reclassified by the Assessor's office from 5-17 (one-story commercial building or area) to 1-00 (vacant land). As a result of the reclassification, the assessed value was significantly reduced for each of the five PINs. Specifically, we noted that the vacant land reclassification reduced the assessed value of the PINs in total from \$191,244 in 2020 to \$45,000 in 2021. Those assessed values equate to a fair market value assigned to the property of \$1,912,440 and \$450,000, respectively, for tax year 2020 and 2021.

Due to the reclassification and corresponding reduction in assessed value in tax year 2021, the property was awarded a refund on the initial taxes paid. The refund resulted from an overpayment the property owner made in his first installment tax payment.

The subject property was issued a 2021 first installment tax bill totaling \$27,005.45 (for all five PINs). The tax bill was calculated by multiplying the total taxes paid in the prior year by 55%.

The taxpayer made the first installment payment for 2021. Then, the property was reassessed by the Assessor's office using the vacant land classification at 10% level of assessment. Consequently, the tax bill for the second installment with an assessment value set at \$15,000 for one PIN resulted in a tax bill amounting to \$3,912.71. As previously noted, the taxpayer had paid \$7,853.50 as part of the first installment, so a refund was issued for \$3,940.79, which was the difference between the initial payment and the updated tax bill based on vacant land classification. The same sequence of events took place for the remaining associated PINs.

#### *Review of Demolition Permit issued by Village of Skokie*

The taxpayer included a demolition permit from the Village of Skokie ("Village") with its 2021 tax appeal. Our review revealed the property was demolished on November 2, 2020. The property owner also submitted an invoice for demolition services dated November 5, 2020, which showed he paid \$30,500 to demolish the building.

#### *Review of Aerial Photographs*

The OIIG accessed the Cook County Viewer to view images of the subject property. According to the Cook County Viewer image taken on March 21, 2022, the property was depicted as vacant land. We also viewed a Google Earth image taken in November 2022. That image also showed the property was vacant land. However, on April 7, 2023, a Cook County Viewer image showed the property was no longer vacant land and that a building had been erected.

*Review of Permits and Field Inspections*

In tax year 2023, the Assessor reassessed only properties located in the south and western suburbs. For properties located in the north suburbs, which included Niles Township, where the property is located, properties were reassessed only if there was a change due to division work, permit application, or other circumstances. As such, the OIIG requested building permits and related field work inspections conducted by the Assessor's office during tax years 2021, 2022, and 2023. The OIIG sought this information to ascertain whether the taxpayer applied for a building permit with the Village and if the Village submitted the building permit to the Assessor's office for assessment purposes.

The Assessor's office advised that no responsive records existed pertaining to field inspections and building permits for the subject property. The building permits would have prompted the Assessor's office to conduct a field check in 2023 and issue a corresponding reassessment notice to the taxpayer based on the status of the building improvement. The Assessor's office recorded the property vacant land in the assessment records for tax year 2023.<sup>4</sup> Consequently, only the land was assessed based on vacant land classification and taxed at 10% level of assessment. If the Assessor had updated the assessment records, the property would have been reclassified to reflect the appropriate property class and related assessment level based on the improvement.

*OIIG Findings and Conclusion*

The preponderance of the evidence developed during our investigation failed to support the conclusion that when the building on the subject property was demolished the associated PINs were manipulated resulting in a zero-tax liability and/or property tax refunds. This office traced the refunds through documentary evidence and concluded that the tax refunds were attributed to the reclassification of the subject property from commercial property to vacant land. The OIIG's review of aerial photographs revealed that a building had been erected on the property in 2023. However, the Assessor's office had no record on file concerning building permits for the improvement. As a result, the Assessor's office did not conduct a field inspection in 2023 and update the assessment records.

Based on the foregoing we recommended the following:

1. The Assessor's office should conduct a field inspection and assess the present state of the building improvement, thereby allowing the Assessor's office to properly assess the subject property based on accurate and complete data.

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<sup>4</sup> The OIIG accessed the Assessor's office's website on November 27, 2023, and December 4, 2023. We conducted a search of the relevant PINs for the subject property. On both dates, the records showed the property was classified vacant land.

2. The Assessor's office should consult with the Village to ascertain the reason building permits were not submitted to the Assessor's office when the new improvement was built.

The response to these recommendations is not yet due.

IIG23-0123 – Cook County Health. This investigation was initiated based on an anonymous complaint alleging that a Supervisor of Patient Accounts and Financial Counseling ("Supervisor") improperly accessed an Illinois Department of Human Services (IDHS) and Illinois Department of Healthcare and Family Services (HFS), hereinafter referred to as the "Department," database and wrongfully obtained protected and confidential patient information of a certain individual on behalf of a mutual friend.

This investigation consisted of a review of systems and databases normally accessed by financial counselors in performance of their job duties, analysis of the Department's Integrated Eligibility System (IES) audit logs, and a review of the Data Sharing Agreement between the Department and CCH for access to IES (the "Agreement"). As part of this investigation, we also interviewed the various CCH employees including the subject Supervisor.

The preponderance of evidence developed during our investigation failed to support the conclusion that the Supervisor improperly accessed IES to obtain protected and confidential patient information. Although the Supervisor gained access to IES on certain dates and viewed Individual A's account, this office was unable to determine the propriety of her access due to CCH's lack of a uniform process of documenting access gained to a system, including IES, coupled with a lack of written policies and procedures. The lack of uniformity and consistency in the documentation process was evident when the Supervisor and a Senior Manager stated there was an expectation of financial counselors to enter a corresponding entry in the system each time they accessed IES and later changed their response indicating it was impracticable and cumbersome to do so. Further, the Supervisor admitted there were instances when she did not enter notes in the system herself even though she expected her subordinates to comply. Moreover, the process of documenting access lacks written policies or procedures to effectively provide guidance to financial counselors and instruct them when and how they should document access gained to a system or database.

Our review of the IES Agreement between HFS and CCH revealed that there is no provisions in the Agreement mandating CCH financial counselors to enter a note in the system when they access IES. However, the Agreement requires CCH to maintain records of Authorized Personnel with access to the Data. CCH did not provide responsive records to the OIIG demonstrating compliance with the Agreement.

Based on the foregoing findings and conclusions, we recommended the following:

1. CCH should review the individual systems that are accessed by financial counselors and determine whether a corresponding entry documenting access to an individual system should be recorded in the system.
2. CCH should develop written policies and procedures that provide guidance to financial counselors and specifically address which systems, if any, require the financial counselors to document when they have gained access to a system.
3. CCH should conduct training for financial counselors regarding proper documentation when they access a system in order to ensure uniformity and completeness throughout the department.
4. CCH should conduct an evaluation of the requirements outlined in the Agreement, which requires CCH to maintain records of authorized personnel with access to the IES data and take the necessary measures to ensure compliance with the noted section of the Agreement.

CCH adopted these recommendations.

IIG23-0331 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”) to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought a federal PPP loan totaling over \$19,000. On his online loan application and supporting documentation, the subject employee stated he is self-employed and the only employee of a catering business. The OIIG conducted an investigation to determine if the subject employee informed CCH that he was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, Cook County Time (CCT) records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 12.03 - Report of Dual Employment. When interviewed by the OIIG, the subject employee admitted he failed to disclose his secondary employment on his 2019 and 2020 dual employment forms.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on a federal PPP loan application that he owned a food services business that generated gross receipts or sales

of \$100,000 in 2019. During his OIIG interview, the subject employee stated that he only made approximately \$36,000 in 2019 and that he never owned or had an interest in a catering company.

After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the loan by falsely certifying he spent the entirety of the loan money he received on payroll costs for a nonexistent business. During his OIIG interview, the subject employee claimed that he spent the loan funds in numerous ways unrelated to payroll (which were not permitted) and admitted that some money from the loan remained in his personal account. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

Based on the serious nature of the misconduct and the subject employee's placement in government, we recommended that the subject employee's employment be terminated and that he be placed on the *Ineligible for Hire List*. In response to our recommendations, CCH stated that the subject employee resigned from his employment in lieu of termination and will be added to the *Ineligible for Hire List*.

IIIG23-0548 – Cook County Health. This investigation was initiated by the OIIG based on a complaint alleging a CCH employee misused her FMLA leave benefits to take vacation days that were previously denied. During this investigation, the OIIG reviewed CCH Personnel Rules including CCH FMLA guidelines, the subject employee's FMLA approval letter, leave request records, CCH Absentee Call Logs, screen shots of text messages sent by the subject employee, and subpoenaed flight records. The OIIG also interviewed CCH employees including the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rules by misusing her FMLA time. Pursuant to the rules, the subject employee failed in her duty to make "every effort to avoid disruption of Department operations" when she called in "FMLA sick" day by day for three days she planned more than 30 days in advance to not work. The evidence gathered in this investigation shows the subject employee booked her flight out of the country showing her intent to go along with the travel plans she made whether she had approval from CCH or not. Those flight records show the subject employee planned her trip well in advance and therefore her travel out of the country was foreseeable to her but not to CCH. She violated the FMLA rules by misusing the call-in procedures meant for unforeseeable situations and illness to further her planned agenda.

Based on all the foregoing, we recommended that CCH impose disciplinary action on the subject employee consistent with the factors set forth in CCH Personnel Rules. In its response, CCH adopted the recommendation and stated that the subject employee resigned from her employment in lieu of termination and will be added to the *Ineligible for Hire List*.

IIG23-0724 – Cook County Health. This investigation was initiated based on a complaint alleging that a CCH employee has been on an unauthorized leave of absence from work since April of 2022 and has not returned to work. It is further alleged that she is calling in sick but also works secondary employment with other companies and failed to disclose her dual employment status with the CCH. During its investigation, the OIIG reviewed the subject employee's CCH Dual Employment Forms, Cook County Time query report, and employment verification forms and work schedules for her outside employment. This office also interviewed various CCH and Cook County employees as well as the subject employee.

The preponderance of the evidence developed during the course of this investigation supports the conclusion that the subject employee violated CCH Personnel Rules relating to Leaves of Absence. The preponderance of the evidence developed during this investigation also supports the conclusion that the subject employee failed to report her dual employment to CCH and failed to receive approval from her Department Head to engage in dual employment in violation of CCH Personnel Rules.

Based on our findings, we recommended that CCH impose discipline on the subject employee consistent with factors set forth in CCH Personnel Rules, including the department practice in recent similar cases. We also recommended that the subject employee be counseled regarding the applicable CCH Personnel Rules. In addition, we recommended that those members of CCH HR and management responsible for overseeing the subject employee's attendance, leave and benefits be counseled regarding actions they should have taken regarding this matter. Because appropriate action was not taken regarding the subject employee's attendance and benefits, the subject employee's work status was not properly designated, and CCH continued paying for her healthcare benefits.

CCH terminated the employment of the subject employee and adopted the other OIIG recommendations.

### **Responses to Recommendations from Prior Quarters**

In addition to the new cases being reported this quarter, the OIIG has followed up on OIIG recommendations for which no response was received at the time of our last quarterly report. Under the OIIG Ordinance, responses from management are required within 45 days of OIIG recommendations or after a grant of an additional 30-day extension to respond to the recommendations. Below is an update on responses we received during this quarter to recommendations made in prior quarters.

IIG22-0848 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal

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and Honorable Members of the Cook County  
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PPP loans totaling over \$41,000. On her loan applications, the subject employee stated she was the “Sole Proprietor” of a “Cleaning Services” business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, City of Chicago Business Affairs and Consumer Protection records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee’s statements during her OIIG interview show that she provided false and misleading information about owning a cleaning services business and the revenue the business generated to obtain two federal PPP loans. In furtherance of the fraud, the subject employee provided her personal information and documents and signed the applications for the loans. In doing so, she certified that the information on the applications she signed was true and acknowledged that making false statements would be punishable under the law. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent \$25,000 of the federal PPP funds she received on payroll costs for the fictitious cleaning services business.

Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to CCH as it can erode the public’s trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that the subject employee admitted that some of her conduct in fraudulently obtaining the loans probably occurred while she was on CCH time.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee’s employment be terminated and that she be placed on the *Ineligible for Hire List*. CCH adopted the OIIG recommendations.

IIG22-0851 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”) to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$41,000. On her loan applications, the subject employee stated she was a “Sole Proprietor” of a “Hair Stylist” business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, a LinkedIn profile, and bank records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on two federal PPP loan applications that she owned a hair stylist business that generated gross receipts or sales of over \$106,000 in 2019. Based upon the evidence and the subject employee's statements to the OIIG, she would not have been eligible for the PPP loans she received because her business was not established until after she received the PPP money, violating the SBA's requirements for a PPP loan. The subject employee further engaged in fraud against the federal government by falsely claiming and certifying that her business had been in operation since February 2018 and by submitting fictitious 2019 tax documents in order to secure the PPP loans.

After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent the entirety of the funds she received on payroll costs for the business. Bank records reveal that most of the PPP money the subject employee received was used for personal expenses unrelated to her business. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated CCH Personnel Rule 12 – Dual Employment. This rule states employees must complete and submit the Report of Dual Employment Form prior to engaging in outside employment. Evidence obtained during this investigation, including statements made by the subject employee, shows that she has been engaging in outside employment (although not nearly to the extent she claimed on her PPP loan applications) but failed to disclose such outside employment as required by CCH rules.

Based on the serious nature of the misconduct and the subject employee's placement in government, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that she be placed on the *Ineligible for Hire List*. CCH adopted the OIIG recommendations.

IIG22-0874 – Facilities Management. The OIIG conducted a review for dual employment compliance of Cook County employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with Cook County records and/or in violation of



any Cook County Personnel Rules. Based on this review, we discovered a Facilities Management (“FM”) employee sought two federal PPP loans totaling over \$26,000. On his loan applications, the subject employee stated he was the “Sole Proprietor” of a “masonry contractor” business. The OIIG conducted an investigation to determine if the subject employee informed FM that he was engaging in secondary employment and otherwise complied with Cook County Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s Cook County dual employment records, Cook County Time records (CCT), public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records (ILSOS), other public records, and federal tax transcripts. The OIIG also interviewed the subject employee.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated Cook County Personnel Rule 13.2(b) - Report of Dual Employment. When interviewed by the OIIG the subject employee admitted he failed to disclose his secondary employment to Cook County from 2019 to 2022 and only recently reported his secondary employment on the disclosure he submitted in November 2023.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The evidence shows the subject employee did own, operate, and register with the state of Illinois a construction business prior to 2019. However, the evidence shows the subject employee engaged in fraud against the federal government by certifying and submitting documents containing false information with his loan application to obtain federal PPP loans of over \$26,000. When interviewed by the OIIG, the subject employee acknowledged submitting tax documents containing false information for the purpose of securing the two PPP loans. He admitted the gross receipts amount of \$80,231 he listed on his 2020 Schedule C form “was just a projection” of his gross receipts for the 2020 tax year. However, a review of his tax transcript for the 2020 tax year revealed that the subject employee actually reported to the IRS gross receipts in the amount of only \$5,432. Thus, the \$80,231 figure submitted with his PPP loan application was a significant overstatement by the subject employee (almost 15 times his actual gross receipts) for the purpose of fraudulently increasing the amount of PPP loans made available to him. After fraudulently obtaining the federal PPP funds, the subject employee admitted to spending those funds on independent contractors and equipment for jobs (which were not permissible expenditures under the terms of the PPP loans). When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that he spent the funds on payroll costs. Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to Cook County as it can erode the public’s trust in Cook County government and their employees.

Based on the serious nature of the misconduct, the OIIG recommended the subject employee’s employment be terminated. An aggravating factor considered in making this recommendation includes that the subject employee’s conduct in committing fraud against the

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federal government occurred on at least one occasion during his Cook County workday. We also recommended Cook County place the subject employee on its *Ineligible for Hire List*. The County adopted the OIIG recommendations.

IIG23-0334 – Cook County Health. This investigation was initiated based on an allegation that a Cook County Health (CCH) manager in the Patient Access Department has not been conducting time audits of her employees as required by CCH policy.

This investigation consisted of a review of Cook County Time records (“CCT”), records from CCH software applications, email correspondence between the subject manager and employees in her department, and the Patient Access Supervisor work from home schedules. We also interviewed the subject manager and employees in the Patient Access Department.

The preponderance of the evidence gathered during this investigation supports the conclusion that the subject manager violated CCH Personnel Rule 8.03(c)(13) (Violation of CCH policy or procedure) and more specifically the CCH Employee Identification, Time and Attendance, Time Recording Policy. Section II(A)(3) of the Policy states that managers are responsible for performing “on-going audits of Employee time records, including Payroll Approval of Non-Punch Hours Form requests, to ensure compliance with time recording procedures.” The subject manager, by her own admission, has not been conducting audits as required. The manager admitted that the last time she ran a time sheet audit was in 2021. This perpetual oversight to audit and monitor the Patient Access Supervisors’ timesheets allowed employees under her supervision to commit time theft through, at the very least, clocking in remotely from home via web clock and failing to clock out prior to commuting to a CCH site, thereby getting paid for commuting from home to CCH.

Furthermore, the subject manager’s lack of oversight allowed certain employees to accrue hundreds of hours of overtime, which is not substantiated by their software application activity or email correspondence activity. These employees never utilized an Overtime Authorization Form, as required by Section II(B)(2)(c) of the CCH Employee Identification, Time and Attendance, Time Recording Policy, and the subject manager, by her own admission, never required her employees to fill out Overtime Authorization Forms. The lack of documentation and absence of visible productivity by these employees raises significant concerns regarding whether the hundreds of hours of overtime accrued were validly worked.

The preponderance of the evidence gathered during the course of this investigation supports the conclusion that four employees under the supervision of the subject manager violated CCH Personnel Rule 8.03(c)(10)(b) regarding timekeeping by, at the very least, failing to clock out prior to commuting to a CCH site, thereby getting paid for their commutes. They admitted they did not clock out prior to commuting to CCH after they had already clocked in remotely at home via web clock or vice versa.

The preponderance of the evidence gathered during the course of this investigation also supports the conclusion that the same four employees under the supervision of the subject manager violated CCH Personnel Rule 8.03(c)(13) and more specifically CCH's Employee Identification, Time and Attendance, Time Recording Policy. Section II(B)(2)(c) provides that employees eligible for overtime will:

Obtain written approval via the Overtime Authorization Form from his/her immediate supervisor or department head to begin work prior to their scheduled start time or obtain written approval to work after a scheduled shift concludes for overtime unless a patient care/safety emergency dictates otherwise.

The subject employees admitted that they never used an Overtime Authorization Form despite accruing over several hundred hours or more of overtime each during the relevant time period. While the subject manager admitted that she never required Overtime Authorization Forms, CCH policy makes it clear that it is the responsibility of the employees to obtain written approval of overtime via the form. As a result, the employees are also at fault and violated CCH policy.

Based on the above findings and conclusions, we would have recommended discipline for all of the subjects investigated, but the subject manager and two of the subject employees are no longer employed by CCH. As to the remaining subjects and CCH, we recommended the following:

1. That CCH impose discipline on the two remaining subject employees consistent with CCH's Personnel Rules regarding their failure to clock out prior to commuting as well as their failure to obtain written approval via Overtime Authorizations Forms pursuant to CCH policy.
2. That CCH conduct additional training for the Patient Access Department regarding CCH's Employee Identification, Time and Attendance, Time Recording Policy.
3. That CCH supplement its Employee Identification, Time and Attendance, Time Recording Policy to require managers to conduct audits of Employee time records at a pre-determined frequency and require those audits to be tendered to an immediate supervisor for review.

CCH adopted the OIIG recommendations.

IIIG23-0486 – Cook County Health. This investigation was initiated based on a complaint alleging that a doctor at CCH was enrolled in an MBA program at a local university while on intermittent Family and Medical Leave Act (FMLA) leave. It was further alleged that the doctor is also working secondary employment and failed to disclose his dual employment status with the County.

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During this investigation, the OIIG reviewed the subject doctor's CCH FMLA Letter, Employee Health Services Disposition form, and CCH Dual Employment disclosure history. The OIIG also interviewed the subject doctor, the EHS Director, and the subject doctor's supervisor.

The preponderance of the evidence developed in this investigation does not support the allegation of an FMLA violation. CCH does not have any restrictive policies regarding employees on FMLA status. Accordingly, the allegation that the subject doctor violated a CCH FMLA policy by participating in an MBA program while on FMLA leave was not sustained.

The preponderance of the evidence does support the allegation that the subject doctor failed to report his dual employment in violation of CCH Personnel Rule 12.03. In his OIIG interview, the subject doctor admitted his secondary employment and further admitted that he failed to submit a dual employment disclosure form to CCH.

The preponderance of the evidence also supports the allegation that the subject doctor failed to receive approval from his Department Head to engage in dual employment in violation of CCH Personnel Rule 12.04(a)(2).

Finally, the preponderance of the evidence supports the allegation that the subject doctor failed to disclose that he held secondary employment to his department head in violation of CCH Personnel Rule 12.05.

Based on our findings, we recommended that CCH impose discipline on the subject doctor consistent with the factors set forth in CCH Personnel Rule 8.04(c), including the department practice in recent similar cases. We also recommended that CCH amend its Personnel Rules, specifically Section 6.03(c), to include restrictions on employees who are on FMLA. Such a policy may assist in reducing FMLA leave abuse by employees and have a positive impact on staffing levels, overtime costs, and staff morale.<sup>5</sup>

CCH adopted the OIIG recommendations and stated that it is in the process of disciplining the subject employee and amending its Personnel Rules.

### **Activities Relating to Unlawful Political Discrimination**

In April of 2011, the County implemented the requirement to file Political Contact Logs with the Office of the Independent Inspector General. The Logs must be filed by any County employee who receives contact from a political person or organization or any person representing any political person or organization where the contact relates to an employment action regarding any non-Exempt position. The OIIG acts within its authority with respect to each Political Contact

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<sup>5</sup> See 29 C.F.R. § 825.216(e) ("If the employer has a uniformly-applied policy governing outside or supplemental employment, such a policy may continue to apply to an employee while on FMLA leave.")

Log filed. From January 1, 2024, to March 31, 2024, the Office of the Independent Inspector General received four new Political Contact Logs.

#### Post-SRO Complaint Investigations

The OIIG received no new Post-SRO Complaints during the last quarter.

#### New UPD Investigations not the result of PCLs or Post-SRO Complaints

The OIIG received no new UPD inquiries during the last reporting period. The OIIG also continues to assist and work closely with compliance personnel in the BHR, FPD, CCH, and Assessor by conducting joint investigations where appropriate and supporting the compliance personnel whenever they need assistance to fulfill their duties under their respective Employment Plans.

#### Employment Plan – Do Not Hire Lists

The OIIG continues to collaborate with the various County entities and their Employment Plan Compliance Officers to ensure the lists are being applied in a manner consistent with the respective Employment Plans.

#### OIIG Employment Plan Oversight

Per the OIIG Ordinance and the Employment Plans of Cook County, CCH, and the Forest Preserve District, the OIIG reviews, *inter alia*, (1) the hiring of *Shakman* Exempt and Direct Appointment employees, (2) proposed changes to Exempt Lists, Actively Recruited lists, Employment Plans and Direct Appointment lists, (3) disciplinary sequences, (4) employment postings and related interview and selection sequences and (5) Supplemental Policy activities. In the last quarter, the OIIG has reviewed and acted within its authority regarding:

1. Five proposed changes to the Cook County Actively Recruited List;
2. One proposed change to the Public Defender's Actively Recruited List;
3. Five proposed changes to the Cook County Exempt List;
4. The hire of six CCH Direct Appointments; and,
5. One Employment Plan Exception for CCH.

#### Monitoring

The OIIG currently tracks disciplinary activities in the Forest Preserve District and Offices under the President. In this last quarter, the OIIG tracked seven disciplinary proceedings including Employee Appeals Board and third step hearings. Further, pursuant to an agreement with the Bureau of Human Resources, the OIIG tracks hiring activity in the Offices under the President,

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conducting selective monitoring of certain hiring sequences therein. The OIIG also is tracking and selectively monitoring CCH hiring activity pursuant to the CCH Employment Plan.

**Conclusion**

Thank you for your time and consideration to these issues. Should you have any questions or wish to discuss this report further, please do not hesitate to contact me.

Very truly yours,



Steven E. Cyranoski  
Interim Inspector General

cc: Attached Electronic Mail Distribution List

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