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JOHN P. DALEY
Chairman
Committee on Finance

**Commissioner – 11th District
Cook County Board of Commissioners**

July 22, 2014

Mr. Ivan Samstein
Chief Financial Officer
118 N. Clark St.
Chicago, IL 60602

Dear Mr. Samstein:

Please provide a written response to be included in the published record of the Audit Committee's July 22, 2014 meeting regarding the four (4) findings and recommendations raised by the Independent Auditors Report to Management, and the CAFR for the year ended Nov. 30, 2013.

Finding 2013-01 states that expenditures within certain Special Purpose Funds are not properly classified and contain insufficient detail. Is providing this detail the responsibility of the using agency, or the Budget Department? Please explain.

Finding 2013-02 describes additional coordination between Risk Management and the State's Attorney's Office to better assess the value of future worker's compensation claims. Are additional fraud prevention measures included in this new method for predicting the cost of future claims?

Finding 2013-03 involves a long standing problem of capital asset tracking and inventory. Will the implementation of a new ERP system solve this repeated problem, and what is the target date for final go-live of the new ERP?

Thank you for your attention to this inquiry.

Sincerely,

A handwritten signature in cursive script that reads "John P. Daley".

Chairman John P. Daley
Audit Committee

JPD/bh

Cc: Shelly Banks, Cook County Auditor

