COOK COUNTY
OFFICE OF THE
County Auditor

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October 31, 2025

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

Dear President Preckwinkle and Board of Commissioners:

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

Attached is the Recommendations Status Report for Cook County (County) and the County's separately elected officials (SEO) as of October 2025. OCA obtained and is providing an update on the 14 open recommendations in the attached reports.

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

Sincerely,

Heath Wolfe

Heath Wolfe
County Auditor

Attachments

cc: Mariyana T. Spyropoulos, Clerk of the Circuit Court-County
Thomas J. Dart, Sheriff-County
Timothy C. Evans, Chief Judge-County
Dr. Erik Mikaitis, Chief Executive Officer of Cook County Health
Tanya Anthony, Chief Financial Officer, Bureau of Finance
Xochitl Flores, Bureau Chief of Economic Development

Zahra Ali, Bureau Chief of Administration
Alex Joves, Executive Director of Emergency Management and Regional Security

Office of the County Auditor
Open Recommendations Status - October 2025

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

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - October 2025	Expected Date of Completion
1	9/11/2024	OCA recommended that the APD: • Continue to monitor and remit funds unclaimed for three years or more to the State of Illinois in compliance with RUUPA. • Create and implement a process to monitor aging unclaimed payments due to restitution victims. • Create and implement a process to identify escheated funds in cFive Supervisor.	Management agreed with finding and outlined the following corrective actions: "The Chief Financial Officer of the Office of the Chief Judge ("OCJ"), together with the Chief Adult Probation Officer and Director of Social Services and their respective departmental finance directors, will implement updated policy and procedure documentation to ensure compliance with RUUPA. The updated policies and procedures will ensure consistent annual compliance with RUUPA. Further to this process, OCJ, APD and SSD will work with the vendor that supports the probation case management system to enhance the system with recording, tracking and reporting capability to identify and escheat funds as required by RUUPA. These enhancements will include the ability to accurately record escheated funds transactions and to produce reports on all records that have had funds transferred to the State. The systems enhancements to be requested by OCJ, APD and SSD will allow end users to update the status of records from active to escheated, and to identify and track all checks and/or payments that have not been disbursed by accurately identifying the status of all checks by creating a new identifier – escheated. Once these enhancements are adopted, they will be incorporated into the monthly bank reconciliation process, to further the monitoring and reporting of all unclaimed payments issued."	The Chief Financial Officer of the Office of the Chief Judge (OCJ) is working with the Chief Adult Probation Officer, Director of Social Services, and their respective departmental finance directors to finalize and implement the updated policy and procedure documentation to ensure compliance with RUUPA. Target date for completion/implementation is October 31, 2025. The case management system vendor is working to enhance the system to identify and escheat funds as required. Target date for completion is November 30, 2025. All funds required to be escheated as of November 30, 2024, were escheated in November 2024.	**Updated policies and procedures December 1, 2025; escheatment of funds enhancement completed by vendor, bank reconciliation enhancement targeted completion December 2025, segregation of duties enhancement targeted completion December 2025, timely obligation enhancement in test environment 10/23/25**
2	9/11/2024	OCA recommended that the APD: • Work with SSD to reconcile starting from Fiscal Year 2022 and forward to ensure an accurate combined bank account ending balance. • Implement a formal process for reviewing and approving the monthly bank reconciliation and supporting documentation, including the ability to demonstrate approval of reconciliation.	Management agreed with finding and outlined the following corrective actions: "The Chief Financial Officer of OCJ will oversee the development and updating of all policies and procedures relating to probation fee unit operations to ensure uniformity and compliance with all laws applicable to the collection and application of probation fees and restitution payments. Further, the Chief Financial Officer, or designee, shall have responsibility for reviewing and approving each monthly reconciliation of the probation account."	OCJ updated all policies and procedures relating to probation fee unit operations. Target date for implementation is December 2025.	**12/31/2025**

3	9/11/2024	OCA recommended that the APD: • Segregate the payment functions (payment collections, daily balancing, deposit preparation, and monthly bank reconciliation) and have a manager or above approve modifications to a payment receipt. • Segregate the disbursement functions (submission and approval of check printing jobs and the printing and disbursement of checks). • Monthly run reports detailing changes to payment receipts and financial obligations (outside of established fee modification form process) as part of bank reconciliation process, to ensure proper payment handling and financial obligation recording.	Management agreed with finding and outlined the following corrective actions: "The fee unit, under the supervision of the Chief Financial Officer of OCJ, will implement changes to the segregation of duties and associated system access rights to enhance internal controls and accountability for client obligations. For example, responsibilities and roles will be segregated for approval of daily balancing and deposit preparation, monthly bank reconciliations, creation and modification of obligations, collections, and disbursements. Further, OCJ and APD and SSD will continue to seek vendor support to establish effective system controls and reporting for all payment edits to ensure only those with the proper access and authority are able to make any modifications to payments or obligations, with the maintenance of audit trails for all activity within each payment record and financial obligation."	The fee unit was consolidated fully under APD (from APD/SSD) in December 2024 and remains under OCJ supervision. Responsibilities and roles have been segregated and system controls established within the case management system. An additional fee unit supervisor was requested within the FY26 budget submission.	**11/30/2025**
5	9/11/2024	OCA recommended that the APD create a project manager role to ensure programming enhancements/fixes are appropriately documented, tested and implemented and do not create any unintended changes to programming functionality or data.	Management agreed with finding and outlined the following corrective actions: "Under present protocols there is a testing and approval process for system changes, enhancements and upgrades to document functionality issues and/or bugs using the vendor's Fresh Desk system, which allows end users create a designation on priority. User submissions are then considered when finalizing the release of a new build and are tested prior to roll out in Production within the Test case management system. OCJ, APD, and SSD will continue to monitor the current process to ensure all system components are tested and validated by establishing specific test criteria. Additionally, OCJ will work with both APD and SSD to determine if any additional dedicated staff are needed for significant project management responsibilities in the event of more complex system enhancements and upgrades to ensure timely and complete vendor delivery. This will be accomplished as a part of a continuous quality improvement process related to policies and reporting for fee unit activities."	The OCJ finance team took over as project manager to ensure continuity and uniformity between APD and SSD. System enhancements are tested and validated by both APD and SSD staff prior to production roll out.	**None provided**
6	9/11/2024	OCA recommended that the APD: • Develop reporting and tracking to ensure that all financial obligations are created and modified within 30 days and that cFive Supervisor reflects accurate financial obligation and payment information for reporting. • Revise the APD Notice of Payment Modification form (#APD 915C/2-05) to include all fields needed to monitor appropriate and timely processing of modification requests (e.g. Probation Officer's printed name and date approved, Probation Officer Supervisor's printed name and date approved, date received by the Combined Fee unit, etc.)	Management agreed with finding and outlined the following corrective actions: "OCJ, APD and SSD are currently under reviewing updates to fee unit policies and procedures. The input of this audit process has been helpful in further refining those updates. Updates will include revamping of the Probation Supervision Fee Modification Form, as well as policies covering bank reconciliation, escheatment, permissions and other internal controls."	The target date to implement the new policy is December 1, 2025.	**12/1/2025**

7	9/11/2024	OCA recommended that the APD implement processes to ensure the recording of accurate payment receipt date in cFive Supervisor.	Management agreed with finding and outlined the following corrective actions: "Due to staffing and operational limitations for collections of certain payments in suburb court locations, the Department must use couriers who report to each outlying courthouse locations daily or as needed for the handling of collections at those sites. OCJ, APD and SSD expect that the implementation of the Court's ePay online payment portal system will allow clients to make electronic payment any day at any time, thus reducing the number, frequency and amount of payments made at those suburban locations. The ePay capability will permit clients to create online self-managed accounts which will allow them to set up and manage all payments, including the ability to set up reoccurring scheduled payments."	The ePay soft launch occurred July 2025. This will reduce payment record time lag within the case management system. Couriers will still be necessary as APD and SSD are required to accept payments recorded in open court. APD and SSD staff will no longer accept money orders outside of court in suburban districts. ePay rolled out County-wide in October 2025.	**None provided**
8	9/11/2024	OCA recommended the APD perform a review of APD Finance Office policies and procedures to ensure they are complete and reflect current processes, including updates related to the above recommendations.	Management agreed with finding and outlined the following corrective actions: "OCJ, APD and SSD are currently reviewing updates to policies, procedures and associated forms."	The target date to implement the new policy is December 1, 2025. Union CBA requires 21 days notice and will be notified early November.	**12/1/2025**

Office of the County Auditor
Open Recommendation Status - October 2025

Animal Control - Cash Management Process

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - November 2024	Management Update - October 2025	Expected Date of Completion
6	7/16/2020	Animal Control’s current process to allocate revenue in iNovah Point of Sale, is to simply lump all tag sales revenue under the 1yr tag sales. Under this process, no transactions are posted under 3-year tag sales and therefore no revenue gets allocated to this code.	When the Department of Revenue initiated Animal and Rabies Control (ARC) to start recording revenue in the iNovah application, we were in implementing phase I of the Hyland OnBase project. The Hyland OnBase system does capture one-year and three-year tag sales; however, it does not allocate credits that are posted to one-year and three-year tag sale transactions. With the implementation of phase II of the Hyland OnBase, ARC will have the ability to separate the tag sales in the iNovah application. After phase II of the Hyland OnBase project is complete, ARC will have the ability to provide detailed reports identifying tag sales with credits.	In contract with the vendor to address tag sales, credits (as needed) as well as other key ARC business processes. Requirements and the Statement of Work (SOW) are reviewed by the vendor and the County. Some customization is expected and based on those, a better timeline will be shared. Anticipate to make significant movement in the procurement process During the first and second quarters of 2025 as active discussions with the vendor are in place, with a session scheduled for the week of 12/12.	In contract with the vendor to address tag sales, credits (as needed) as well as other key ARC business processes. Requirements and SOW are reviewed by the vendor and the County. Some customization is expected and based on those, a better timeline will be shared. Anticipate to make significant movement in the procurement process in the third quarter of 2025 as regular active discussions with the vendor are in place. Once a contract is signed, which includes the creation of reporting to address this finding, ARC will then establish a timeline for creation of process and reporting to resolve the finding (i.e., allocate credits that are posted to the one-year and three-year tag sale transactions).	**6/30/2026**

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Open Recommendation Status - October 2025

Clerk of the Circuit Court - Revenue Process Audit

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update November 2024	Management Update October 2025	Expected Date of Completion
4	10/23/2015	The Clerk of the Circuit Court provided a high level chart indicating over $30 million outstanding accounts in the Traffic Division, but did not provide the detail to support what this number consists of and the collection activities that have occurred. In addition, there is no analysis on the actual collectability of the outstanding $30 million.	The Corrective Action Plan includes the following: - analysis on $30M outstanding to determine feasibility; - collection agency detailed reports and internal tracking reports; - Wage Garnishment Program plan; - Internal processes for submitting accounts to the Local Debt Recovery Program and the State's Income Tax Refund Intercept Program along with reports supporting the activity; - Collection Agency Performance Measures for next contract.	The Clerk of the Circuit Court has compared two financial Statements, which consisted of the following: • Aging Report dated June 1st, 2024 from Alliance One, which is the Collection Agency • An internal report created by our MIS Department, which summarizes the outstanding collection balances as of June 1st, 2024 that is separated by District and Municipality The Analysis revealed a small variance of 2.61% and indicated which Government Agencies held larger variances. These analytical findings were presented to the County's Internal Auditing Team with the goal of highlighting the progress made and next steps to further the analysis. One of the recommendations was to reach out to the prior CFO of this office to gather context on the cause for this finding. The Clerk of the Circuit Court was unable to establish communication. The other step consists of further examining the aging totals of Government Agencies that held the higher variance. Once this action is completed, both the County and Clerk of the Circuit Court should have greater assurance to close this item.	In December 2024, a new administration assumed leadership and conducted a comprehensive departmental review. The review revealed that, for the two years following the implementation of the Traffic area of law, the office had not referred any outstanding debt to collection agencies. To address this gap, the office has re-engaged both contracted collection agencies and supplied them with the necessary technical specifications to enable proper integration with the case management system. **Open Recommendation's Corrective Actions Implemented:** -The office is in the process of onboarding additional staff, effectively doubling the size of the Collections Department. -Actively partnering with collection agencies not only to place outstanding debt for recovery but also to identify additional services to maximize fee collection. -Evaluating options for the removal of uncollectible debt, including cases where collection is impossible due to the defendant's death. **Open Recommendation's Corrective Actions Not Implemented:** -Creating internal tracking reports on outstanding debts. -Wage Garnishment program: The program was established in 2019 and requires the assistance of collection agencies. Once the placement of debt with each collection agency has been implemented, we will revisit and evaluate the program. -We will create internal process to address the submission of outstanding debt to the Local Debt Recovery Program.	None provided

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Employee Reimbursement Process - Cook County Health & Hospital System

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update - November 2024	Management Update - October 2025	Expected Date of Completion
6	6/12/2023	It was determined through review that the current Cook County Health & Hospital System (CCHHS) Tuition Reimbursement Program Procedures was last revised in February 2013. The policy being outdated could expose CCHHS to internal control risks and does not address needed procedural improvements throughout the various departments. During our testing of 11 tuition reimbursement requests for Cook County Health & Hospital System (CCHHS) Nursing Staff the following exceptions were identified: • There was one occurrence where the total amount on the 29A Form did not agree with the tuition reimbursement noted on the report provided by CCHHS HR. • There was one occurrence where the Application for Tuition Reimbursement was not submitted with the reimbursement request. • There were four occurrences where the CCH Tuition Reimbursement Checklist Part #1 was not submitted with the reimbursement request. • There were two occurrences where the CCH Tuition Reimbursement Checklist Part #2 was not submitted with the reimbursement request. • There was one occurrence where paid receipts, transcripts, canceled check(s), and/or credit card statement were not submitted with the reimbursement request. We recommend that Cook County Health & Hospital System (CCHHS) Human Resources (HR) complete the following: The current Cook County Health & Hospital System Tuition Reimbursement Program Procedures should be reviewed and updated on a consistent basis to ensure it is being properly implemented as intended and are producing the desired goals and objectives. Tuition Reimbursement Request supporting documentation submitted to CCHHS HR should be reviewed by one or two designated staff personnel to make certain each item is included and properly completed per the Cook County Health & Hospital System Tuition Reimbursement Program Procedures.	Management agrees with finding and will institute practice of reviewing and updating Tuition Program every two years or as needed. In addition, procedures will be revised to include a review and sign off by CHRO or designee that all required documentation is included and properly completed before submission for reimbursement.	Request for Proposal (RFP) is complete and we've selected Deloitte to continue the HR Service Link work. The final automations anticipated to be completed by the end of Fiscal Year 2025.	Delays with the RFP will require us to move this to the end of the first quarter of 2026.	**3/31/2026**

Office of the County Auditor
Open Recommendations Status - October 2025

Elliott Data System Implementation Process

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	March 2024 Update And Prior Updates	November 2024 Update	October 2025 Update	Estimated Date of Completion
1	6/10/2021	The planning phase of the Elliott Data System implementation failed to include a project plan addressing critical components. Our audit found specific components were missing/not implemented. Our five (5) part recommendation addresses	EMRS concurs with the recommendation to the extent that it requires EMRS to implement an inventory management solution capable of maintaining accurate and complete inventory records in accordance with the Federal Regulations governing the federal grant dollars it receives. The				
		2) Complete a full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System.	2) Conduct a complete full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System. • EMRS concurs with this recommendation, as it constitutes a baseline component of meeting EMRS' federal equipment requirements. As we discuss above, 99% of the Master Asset List has been integrated into EDS and we anticipate both the creation of an EDS record for the remaining assets and removal of appropriate assets (with necessary approval from the Illinois Emergency Management Agency) from the inventory by the end of Q4 2022.	***March 2024 Update*** Still in progress – no new update this quarter. We continue to work with all parties involved to complete the radio inventory. ***November / December 2023 Update*** Radio inventory is 98% complete -- working with the Sheriff to track down remaining few stragglers and missing radios. Will finalize complete inventory by the end of the fiscal year. It should also be noted that as part of the County's Single Audit, auditors selected a sample of radios and were able to locate all of the sample radios. No inventory audit findings were issued. EMRS and Sheriff are closely collaborating, with weekly meetings, to make this project a success.	***November / December 2024 Update*** Radio inventory is 98% complete -- working with the Sheriff to track down remaining few stragglers and missing radios. Will finalize complete inventory by the end of the fiscal year. EMRS was informed by CCSO that they have inhibited the radios on the radio system via the Radio Control Manager software. Once the radios attempt to affiliate with the system, they will be inhibited. As of this report, the aforementioned radios failed to show up on the system. However, if they are powered up and attempt to affiliate in the future, they will go dark. It should also be noted that as part of the County's Single Audit, auditors selected a sample of radios and were able to locate all of the sample radios. No inventory audit findings were issued. EMRS and Sheriff are closely collaborating, with weekly meetings, to make this project a success.	Missing radios have not been identified. EMRS attempted to work with the County's Capital Assets Manager to submit a Capital Asset Retirement form to effectively retire the missing assets from usage. However, there is no information readily available on the missing assets to report (i.e. - Asset Number, Serial Number, Date Placed in Service).	**None provided**
		3) Establish connectivity between the Elliott Data System and WebEOC, along with: • Review user access permission for use of the module. • Synchronize assets between the modules and ensure modules are kept current.	3) Establish connectivity between the Elliott Data System and WebEOC. Currently, EMRS respectfully disagrees with this recommendation for the following reasons: • The rules, regulations and grant guidance governing the federal funds EMRS receives and manages do not require connectivity with a separate system to supplement a grantee's inventory system. • While WebEOC provides EMRS with an additional means of identifying the location of an EMRS asset at any given time, it is primarily a virtual crisis management system and not an inventory management system. • EMRS has only just begun the implementation of EDS as its primary asset tracking tool and prefers to perfect the policies, procedures, and functionality of EDS (as it applies to EMRS operations) over several inventory cycles before considering interconnectivity with a separate system. • EMRS has already begun to explore the potential for interconnectivity between WebEOC and EDS. While interconnectivity is possible, it is currently unclear what level of connection/communication that can occur between the two systems. As such, EMRS seeks to perfect the implementation of EDS before pursuing interconnectivity. • EMRS recognizes the potential benefits in interconnecting the two systems and will continue to pursue the feasibility of this enhancement with the platform manufacturers and ROI, time and resources pending.	**Prior Updates** - This item remains on hold -- focus will remain on basic implementation and other Auditor recommendations before we examine this interconnection. - No work has been completed on this recommendation. As indicated in our original response, this is an aspirational goal which exceeds the rules, regulations and grant guidance governing the federal funds EMRS receives and manages. As EMRS remains in the implementation phase of EDS as its primary asset tracking tool, it prefers to perfect the policies, procedures, and functionality of EDS (as it applies to EMRS operations) over several inventory cycles before considering the interconnectivity with a separate system. Further, the feasibility of interconnecting the two systems (EDS and WebEOC) remains unknown. We will, however, continue to explore this aspirational goal.		EMRS has begun re-assessing the practicality of this recommendation and is working with the vendor behind WebEOC to identify a solution for integrating databases and developing functionality. Our objective is to obtain a scope of work and cost estimate in order make progress towards satisfying this recommendation. Estimated timeframe of the fourth quarter of 2025.	**12/31/2025**
		4) Implement a cycle count process by which assets are: • Accounted for on a regular basis. High value or easily lost assets should be cycle counted more frequently. • Verified as within the location where assigned, are in working condition and received/scheduled any required preventive maintenance. • Properly tagged and labeled, including any required personal protective gear required for use.	4) Implement a cycle count process. • EMRS is in the process of implementing EDS with the goal of compliance with the Uniform Grant Guidance governing the federal funds it manages. Said guidance envisions a complete inventory at least every two years. EMRS is committed to a biennial cycle count and is developing a standard procedure with quarterly progress milestones.	**Prior Updates** - We have begun quarterly reviews of key inventory -- assets that are used most frequently will be spot checked on a quarterly basis. - Relevant grant guidance requires a basic (and complete) inventory every two years. As such, EMRS remains committed to periodic inventories. To that end, EMRS has inventoried all of the relevant assets in its possession and entered same into EDS. EMRS continues to work with its sub-grantees to identify and inventory relevant assets in their possession.		EMRS currently maintains a total of 5,726 active emergency management assets distributed across three key groups: EMRS (874 assets), CC Partner Agencies (4,075 assets), and Sub-Recipient Holders (777 assets). The EMRS inventory spans a wide range of critical categories including Power & Utility Equipment (154), Radios (157), Utility Vehicles & Accessories (105), and Fuel & Water Distribution systems (91), supplemented by equipment such as Shelters & Portable Structures, Trailers, Environmental Control units, Lighting, and Tactical gear. Partner Agencies primarily manage Radios (3,953), Tactical Equipment (24), Utility Vehicles (49), and Trailers (23). It is worth noting that 257 of these assets (254 of which are Radios) are not housed directly at CC agency facilities. Sub-Recipient held assets are largely concentrated in Rescue & Safety Equipment (155), Radios (155), Tactical Equipment (131), and Shelters & Safety gear (10), accompanied by infrastructure for communications devices, storage containers, and temperature control units. In total, of the 5,726 active fixed assets in Elliott, 4,265 are Radios	**None provided**

Office of the County Auditor (OCA)
Open Recommendation Status - October 2025

Bureau of Economic Development's Department of Planning and Development - Multi-Year Monitoring and Reporting Process

Observation #	Report Date	Item	Corrective Action Plan	Management Update - October 2025	OCA's Planned Action
2	6/6/2024	The Bureau of Economic Development – Department of Planning and Development (DPD) should develop a comprehensive, risk-based, proactive, multi-year monitoring and reporting process associated with property assets in the Connections Margarita Inn, LLC and HF-Oak Park, LLC long-term indenture arrangements to prevent the occurrence of a performance compliance failure, borrower requirement violation, and/or event of default.	As DPD initiates its long-term monitoring phase, it will continue to follow HUD's procedures governing monitoring of finance and program areas and demonstrate more fully in its documentation, compliance with these guidelines	All County real estate loans, including the Permanent Supportive Housing Program, are fundamentally commercial real estate loans and closed with security and collateral considerations of the commercial real estate industry. The County has a suite of collateral documents and filings to record the County's position, invoke notice provisions and prevent sales to or acquisition by third party investors and the general market. The collateral documents include: (1) COOK Loan Agreement; (2) COOK Note; (3) COOK Mortgage; (4) COOK Security Agreement; (5) Uniform Commercial Code filings; and (6) the inter-Creditor Agreement.	Based upon DPD's collateral documents and filings, OCA will close this recommendation and will no longer track this recommendation.

Office of the County Auditor
Open Recommendations Status - October 2025

Sheriff - Information Technology Asset Inventory					
Orig. Rec #	**Audit Report Date**	**Item**	**Corrective Action Plan**	**Management Update October 2025**	**Expected Date of Completion**
1	9/9/2024	The OCA recommended that the Sheriff's Office: • Implement a phased retirement plan for IT assets to come into compliance with the Cook County guidelines for the useful life of IT assets. • Collaborate with the Bureau of Finance to secure sufficient capital to replace aged IT assets.	The Cook County Sheriff's Office (CCSO) acknowledges, understands, and agrees with the OCA recommendation. CCSO will implement a multi-year plan to retire and salvage assets identified as having aged 5 years or more, and replace those assets with new equipment where appropriate and where need has been identified. CCSO will implement a multi-year plan for this effort to balance budgetary needs with adherence to the recommendation. CCSO will work with the recommendations provided to implement this plan, including developing and implementing budgetary justification where needed. CCSO retains equipment aged greater than five years only where the equipment and software, including operating systems, receives regular security and functional updates. Any equipment for which updates are not available, or where equipment is unable to accept and install such updates, is immediately removed from active inventory and slated for salvage. This insures that CCSO deploys and maintains equipment that meets or exceeds security standards set by both Cook County and the Sheriff's Office. CCSO retains aged but compliant equipment to support special projects and to provide emergency equipment replacement if needed. An example of a special project where aged equipment may be deployed is the internationally recognized chess competition held annually through the Cook County Department of Corrections. The aged equipment was utilized because the software did not have large processing or memory needs. This equipment is still compliant with security standards and is fully supported.	CCSO has already started a multi-year phased retirement plan for IT assets. To date, we have acquired over 900 assets so that we can begin to phase out from the oldest asset forward. We have collaborated with the Bureau of Finance and have received the appropriate funding to continue this phased approach.	**9/30/2029**

2		The OCA recommended that the Sheriff's Office: • Implement an IT asset cycle count process to ensure completeness of information in the Service Desk records and accuracy of inventory disposition. • Implement a process to locate items not converted into Service Desk, labelled "Not Assigned" or deemed missing. • Collaborate with the Bureau of Finance on a process to notify of IT asset inventory value changes.	The Cook County Sheriff's Office (CCSO) acknowledges, understands, and agrees with the OCA recommendation. CCSO determined the missing workstation identified during review was a computer monitor. CCSO located the equipment and updated the Service Desk system to reflect the correct device type and equipment location. CCSO updated OCA with this corrected information. CCSO will refine and adjust data collection practices to update all missing information identified by OCA, especially regarding equipment records migrated from the previous inventory management system. CCSO has already started the review and update of any missing data elements in the system. Most of the records need to be updated to match the purchase order number to the device. CCSO estimates completion of the data remediation. This is intended to be an ongoing effort involving data review and remediation. CCSO understands completion here means resolving those issues identified during the current OCA review.	CCSO immediately started working on correcting information in our Service Desk. We have finished updating location and site information and have moved to reconcile purchase order numbers. In Fiscal Year 2025, any new purchases were audited to ensure all data was entered and accurate. We have implemented a process for when our technicians visit various locations, they will validate the equipment to Service Desk, which assists us in locating any device deemed missing from the conversion of the old system.	**9/30/2029**