



COOK COUNTY
OFFICE OF THE
County Auditor

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TONI PRECKWINKLE

President

Cook County Board
of Commissioners

June 17, 2026

TARA S. STAMPS
1st District

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

MICHAEL SCOTT JR.
2nd District

BILL LOWRY
3rd District

Dear President Preckwinkle and Board of Commissioners:

STANLEY MOORE
4th District

In accordance with the [Cook County Auditor Ordinance](#) and our [Fiscal Year 2025 Audit Plan](#), the Office of the County Auditor (OCA) conducted an audit of the Cook County Sheriff's Office (CCSO) Department of Corrections' (DOC) detainees commissary services for Fiscal Year 2024. The objective of the audit was to determine whether DOC complied with the [Illinois County Jail Standards, Section 701.250 – Commissary](#), updated October 1, 2014.

KISHA E. MCCASKILL
5th District

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

Attached is OCA's audit report which includes one finding and recommendation for corrective action. CCSO provided its corrective action plan to address OCA's finding and recommendation. CCSO disagreed with our draft audit report in its management comment (see **Appendix II** in this audit report) but agreed to implement corrective action. We appreciate the cooperation extended by CCSO and DOC's staff during the audit.

JESSICA VASQUEZ
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

Sincerely,

Heath Wolfe, County Auditor

JOHN P. DALEY
11th District

cc: Thomas Dart, Sheriff, CCSO
Bradley Curry, Chief of Staff, CCSO
Sojourner Colbert, Chief Financial Officer, CCSO
Timothy Kinsella, Deputy Director of Finance, CCSO

BRIDGET DEGNEN
12th District

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

KEVIN B. MORRISON
15th District

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District



COOK COUNTY GOVERNMENT
OFFICE OF THE COUNTY AUDITOR

Cook County Sheriff's Office
Department of Corrections' Detainees Commissary Services – Fiscal Year 2024
Internal Audit Report
June 17, 2026

Issued By:

Heath Wolfe, County Auditor

Audit Conducted By:

Isaac Pablo, Senior Field Auditor
Kimberly Sampey, Deputy County Auditor

EXECUTIVE SUMMARY

The Office of the County Auditor (OCA) completed an audit of the Cook County (County) Sheriff's Office (CCSO) Department of Corrections' (DOC) commissary services for the period December 1, 2023, through November 30, 2024 (Fiscal Year (FY) 2024). This audit was performed to comply with the requirements of the [Illinois County Jail Standards, Section 701.250 – Commissary](#), updated October 1, 2014 (Standards).

The objective of the audit was to determine whether DOC complied with the Standards. The scope of the audit included providing the required accounting review of the total purchases and expenditures of DOC's commissary system for FY 2024 as well as the funds received from commissary sales, and a listing of how the commissions were used for the benefit of detainees (see **Appendices III, IV, and V** in this audit report).

Based on the results of our audit procedures, OCA concluded that DOC complied with the requirements of the Standards, but lacked formal procedures and controls to document its review of the vendor's report to ensure the Standards are met as follows:

- **Review of Commissary Vendor's Annual Price Report:** The commissary vendor is contractually required to provide DOC with an annual report of the cost for all items sold on the commissary menu compared to the cost of the same items sold in local Chicago stores. This is to ensure prices charged by the vendor do not exceed the prices charged in local community stores if the item is sold locally. Prior to OCA's audit, DOC received and reviewed the vendor's report but did not document its review. This occurred because DOC lacked formal procedures and controls to document its review of the vendor's report to ensure the Standards are met.

OCA provides a recommendation to address the finding and CCSO's corrective action plan (CAP) is included in this audit report. We conducted this performance audit from May 2025 to June 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. OCA submitted its draft audit report for technical and management comments to CCSO. CCSO provided technical comments and disagreed with our draft audit report in its management comment (see **Appendix II** in this audit report) but agreed to implement corrective action. OCA is independent of CCSO under generally accepted government auditing standards for internal auditors.

OCA appreciates the cooperation of CCSO and DOC's staff, as well as the assistance of all those who contributed to the preparation of this report. This report was distributed to the County's Board of Commissioners, its Audit Committee, and others and will be posted on our website.

ABBREVIATIONS

CAP	Corrective Action Plan
CCSO	Cook County Sheriff's Office
COSO	Committee of Sponsoring Organizations of the Treadway Commission
DOC	Cook County Sheriff's Office Department of Corrections
FY	Fiscal Year
Green Book	Standards for Internal Control in the Federal Government
ITF	Inmate Trust Fund
IWF	Inmate Welfare Fund
OCA	Office of the County Auditor
Standards	<u>Illinois County Jail Standards, Section 701.250 - Commissary</u>

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BACKGROUND

The Standards state:¹

- a) Each jail may establish and maintain a commissary system to provide detainees with items or access to services approved by the Sheriff.
- b) No member of the jail staff shall gain personal profit, directly or indirectly, because of the commissary system.
- c) Prices charged to detainees shall not exceed those for the same articles if sold in local community stores nor shall the price charged for postal supplies exceed those for the same articles sold at local post offices.
- d) Commissary access should be provided on a regularly scheduled basis and not less than once weekly.
- e) Net profits from the commissary system shall be used for education, recreation, or other purposes within the jail for the benefit of detainees, as deemed appropriate by the Sheriff. Profits may be used for record keeping expenses of the commissary.
- f) Accurate accounting for all purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access shall be maintained. An annual audit shall be arranged with the county auditor or county treasurer.

DOC contracted with Summit Food Service, LLC from July 2020 to July 2026 to establish and maintain a commissary system for detainees housed at CCSO's County Jail, offering a full range of services and products to detainees. DOC's agreement requires that commissary services be available to all detainees at least weekly.

Detainees have a trust account which contains funds that can be used to purchase commissary items. Funds are replenished by deposits from family and friends, as well as money earned by detainees from working during their jail time. The items available for purchase from the commissary include clothing, stamped envelopes, toiletries, stationery, and food items. Detainees fill out and submit a commissary order form to request commissary products. Commissary sales are grouped into two categories: microwaveable items and general sales. Per DOC's agreement, a percentage of commissary sales should be paid as a commission to the Inmate Welfare Fund (IWF).

The commission from DOC's commissary is 44 percent for microwaveable sales and 41 percent for general sales. Commissions are deposited monthly to IWF. IWF is administered by CCSO for the direct benefit, welfare, or education of the individual and general detainee population and to enhance detainees' activities and programs.

¹ [Standards](#) effective October 1, 2014 (accessed on April 11, 2026).

AUDIT SCOPE AND OBJECTIVES

OCA's audit of DOC's commissary system addressed the following objectives:

- a) Determine whether CCSO's DOC established and maintained a commissary system to provide detainees with items or access to services approved by DOC.
- b) Adequacy of the controls to ensure no member of the County's jail staff shall gain personal profit, directly or indirectly, because of the commissary system.
- c) Adequacy of the controls to ensure prices charged to detainees do not exceed those for the same articles if sold in local community stores nor do the prices charged for postal supplies exceed those for the same articles sold at local post offices.
- d) Confirm whether commissary access was provided on a regularly scheduled basis and not less than once weekly.
- e) Confirm net profits from the commissary system were used for education, recreation, or other purposes within the jail for the benefit of detainees, as deemed appropriate by CCSO. Profits may be used for record keeping expenses of the commissary.
- f) Ensure accurate accounting for all purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access was maintained.

The audit focused on DOC's commissary activities and our procedures were designed to obtain, examine, and test supporting documentation to reach a conclusion on DOC's compliance with the Standards. The scope of OCA's audit was December 1, 2023, through November 30, 2024.

RESULTS

Based on our audit work, OCA reached the following conclusions:

- DOC, along with the contracted services of Summit Food Service, LLC, established and maintained a commissary system offering a range of services and products to the detainees.
- The process controls, policies, and procedures in place provide reasonable assurance that DOC's jail staff will not profit directly or indirectly from the commissary system.
- Overall prices charged to DOC detainees were consistent with the prices charged at local stores within the zip code of CCSO's County Jail, as well as postal supplies sold at local post offices. However, DOC lacked formal procedures and controls to document its review of the vendor's annual pricing report.
- Commissary services were provided on a weekly basis to the detainees.
- Expenditures from IWF were made for education, recreation, or other purposes to benefit the detainees.
- DOC accounted for all purchases, sales, and expenditures of the commissary system, including phone services.

Finding: Procedures and controls to review DOC's commissary vendor pricing reports were not documented

The commissary vendor is contractually required to provide DOC with an annual report of the commissary items' prices compared to the same items sold in local stores. While the report was provided by the vendor, DOC did not document its review of the vendor's report. When OCA inquired about the review, DOC subsequently reviewed the report and provided the review to OCA but did not document the review procedures performed. As a result, DOC lacks assurance that commissary items' pricing was reviewed after the vendor's report was received.

RECOMMENDATION & MANAGEMENT COMMENT

OCA offers DOC one recommendation to address the previously mentioned finding.

Recommendation #1: Implement formal procedures and controls to document the review of the commissary vendor's pricing report to ensure the Standards are met.

The commissary vendor is contractually required to provide DOC with an annual report of the cost for all items sold on the commissary menu compared to the cost of the same items sold in local Chicago stores. The vendor found that the prices did not exceed those of local stores or items found online or were items unique for a correctional setting. During the audit, OCA determined that DOC did not document its review of the vendor's report to confirm that menu items were priced competitively. As a result of OCA's audit and in March 2026, DOC

reperformed a review of community stores to compare pricing at DOC's commissary. While many of the items were correctional specific, DOC was able to identify items that were not. For those products that were comparable, DOC's review showed the pricing was in line with community stores. However, CCSO and DOC lacked formal procedures and controls to document their review of the commissary vendor's annual pricing report. CCSO and/or DOC should document its review of the commissary vendor's pricing report to demonstrate management oversight of this key commissary function.

The Standards for Internal Control in the Federal Government (Green Book) state that a key factor in improving accountability in achieving an entity's mission is the implementation of an effective internal control system. It further states documentation is a necessary part of an effective internal control system.²

The Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) states that entities develop and maintain documentation for their internal control system for multiple reasons. Documentation is used to "provide clarity around roles and responsibilities, which promotes consistency in adhering to the entity's practices, policies, and procedures in managing the business" and "assist in training new personnel and to offer a refresher or reference for other employees." Documentation also "provides evidence of the conduct of internal control, enables proper monitoring, and supports reporting on internal control effectiveness, particularly when evaluated by other parties interacting with the entity."³

We recommend that DOC implement formal procedures and controls to document its review of the commissary vendor's annual pricing report.

- **Management Comments and CAP:** After reviewing the vendor's pricing report, CCSO will provide an official correspondence to the vendor stating the determination of our review.
- **Implementation Details:** Develop the procedure to document the annual review process, CCSO will prepare an official letter informing the vendor of the determination of its review.
- **Supporting documentation to support the CAP:** CCSO can provide the correspondence to the vendor upon request.
- **Person Responsible for Implementation:** Timothy Kinsella, CCSO's Deputy Director of Finance
- **Expected Completion Date:** July 1, 2026

² Government Accountability Office's [Standards for Internal Control in the Federal Government](#) (GAO-25-17721, May 2025) (accessed May 13, 2026; see pages 1 and 11).

³ COSO, Internal Control - Integrated Framework (American Institute of Certified Public Accountants, 2013) (see page 29 of Framework and Appendices).

APPENDIX I: METHODOLOGY

Audit Methodology for DOC

The methodology followed by OCA during the audit of DOC's commissary was a comprehensive, risk-based approach conducted in accordance with the United States Government Accountability Office's Government Auditing Standards. The methodology can be broken down into the following key phases:

1. Planning and Objective Setting

- **Overall Objective:** The audit's primary objective was to determine if DOC was compliant with the requirements in the Standards.
- **Detailed Objectives:** The audit was planned around six specific objectives:
 - Determine whether DOC established and maintained a commissary system to provide detainees with items or access to services approved by CCSO.
 - Determine the adequacy of controls to ensure no member of DOC's jail staff shall gain personal profit directly, or indirectly, because of the commissary system.
 - Determine the adequacy of controls to ensure prices charged to detainees do not exceed those for the same articles if sold in local community stores nor shall the price charged for postal supplies exceed those for the same articles sold at local post offices.
 - Confirm whether commissary access was provided on a regularly scheduled basis and not less than once weekly.
 - Confirm net profits from the commissary system were used for education, recreation, or other purposes within CCSO's jail for the benefit of detainees, as deemed appropriate by CCSO. Profits may be used for record keeping expenses of the commissary.
 - Ensure an accurate accounting for all purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access was maintained. An annual audit shall be arranged with the county auditor or treasurer.
- **Scope:** The audit focused on DOC's commissary activities during FY 2024, including a review of relevant documents and conducting interviews with key CCSO and DOC personnel.

2. Fieldwork and Evidence Gathering

- **Documentation Review:** The audit team reviewed various documents related to DOC's commissary system, including its policies and financial records.

- **Control Testing:** The methodology included testing of internal controls to ensure compliance with the Standards.
- **Interviews:** OCA conducted interviews with key CCSO and DOC personnel, including Summit Food Service’s Director of Commissary Operations and DOC’s Executive Director of Supply Chain Management, to understand the processes and controls in place.

3. Reporting and Conclusion

- **Finding and Recommendation:** The audit concluded that while DOC complied with the Standards, neither CCSO nor DOC had formal procedures and controls in place to document the review of the commissary vendor’s annual pricing report. OCA issued one specific recommendation to address this deficiency.
- **Management Response:** The methodology included a step where the finding and recommendation was presented to CCSO and DOC’s management, who were then given the opportunity to provide comments and CAP.

OCA’s Test Approach

Audit Objective	Test Plans	Audit Procedure	Key Information and Documents Reviewed/Tested	Results
Determine whether DOC established and maintained a commissary system to provide detainees with items or access to services approved by CCSO.	Verify the commissary system is operational.	The audit included a review of the vendor’s contract, confirmation of an operational commissary system, and a review of a selection of orders to confirm items were on CCSO’s approved list.	The documents reviewed were the vendor’s contract, the commissary menu, commissary purchase receipts, and interviews with the commissary vendor’s staff.	Effective. The audit concluded that DOC established and maintained a commissary system to provide detainees with items or access to services approved by CCSO.
Determine the adequacy of controls to ensure no member of CCSO’s jail staff gained personal profit, directly	Verify jail staff do not profit from the commissary system.	The audit included a review of the commissary policy, vendor contract, expenditure report, the Cash Receipt, Disbursement and Inventory procedures, and grievances. The	The documents reviewed were IWF policy, DOC’s vendor contract, the expenditure report, the Cash Receipt, Disbursement and	Effective. The audit concluded that controls were in place to ensure that no member of DOC’s jail staff gained

Audit Objective	Test Plans	Audit Procedure	Key Information and Documents Reviewed/Tested	Results
or indirectly, because of the commissary system.		audit also included an interview with the commissary vendor's staff.	Inventory procedures, and a selection of grievances referred to the commissary vendor. OCA also conducted interviews with the commissary vendor's staff.	personal profit, directly or indirectly, because of the commissary system.
Determine the adequacy of controls to ensure the prices charged to detainees do not exceed those for the same items if sold in local community stores and the prices charged for postal supplies do not exceed those for the same items sold at local post offices.	Review the pricing of commissary items to ensure they did not exceed those in local stores.	The audit included a review of commissary items, a selection of commissary orders, and price comparisons by OCA, DOC, and the commissary vendor to items sold in local stores.	The documents reviewed were the commissary menu, a selection of commissary order forms, price comparisons made by OCA, DOC, and the commissary vendor for items sold at local stores.	Needs Improvement. While the audit identified that the prices charged were in line with community stores, DOC lacked formal procedures and controls for documenting its review of the commissary vendor's annual pricing report.
Confirm whether commissary access was provided on a regularly scheduled basis and not less than once weekly.	Review the commissary service schedule to ensure access was provided at least once a week.	The audit included a review of commissary order logs and the commissary's access.	The documents reviewed were commissary order sales reports and we conducted interviews with the commissary vendor's staff.	Effective. The audit concluded that commissary access was provided on a regularly scheduled basis and not less than once weekly.

Audit Objective	Test Plans	Audit Procedure	Key Information and Documents Reviewed/Tested	Results
Confirm net profits from the commissary were used for education, recreation or other purposes within the jail for the benefit of detainees, as deemed appropriate by CCSO. Profits may be used for record keeping expenses of the commissary.	Review the expenses of IWF to ensure they benefit detainees.	The audit included a review of IWF’s policy, expenditures, and required approvals.	The documents reviewed were IWF’s policy, expenditure invoices, and required approvals.	Effective. The audit concluded that net profits from the commissary were used for education, recreation, or other purposes within DOC’s jail for the benefit of detainees, as deemed appropriate by CCSO.
Ensure the accurate accounting for purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access was maintained.	Review the accounting records for purchases, sales, and expenditures of the commissary system.	The audit included a review of IWF and the Inmate Trust Fund’s (ITF) bank statements and reconciliations, IWF’s general ledger, invoices of the commissary vendor, and IWF’s expenditure reports.	The documents reviewed were IWF’s general ledger, November 2024 bank statement and reconciliation, the November 2024 ITF bank statement and reconciliation, invoices from the commissary vendor, and IWF’s expenditure reports.	Effective. The audit concluded there was an accurate accounting for purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access was maintained.

APPENDIX II: MANAGEMENT COMMENT

THOMAS J. DART
SHERIFF



SOJOURNER COLBERT
CHIEF FINANCIAL OFFICER

JILL MCARDLE
BUDGET DIRECTOR

TIMOTHY KINSELLA
DEPUTY BUDGET DIRECTOR

SHERIFF'S OFFICE OF COOK COUNTY, ILLINOIS DEPARTMENT OF FISCAL ADMINISTRATION

50 W. WASHINGTON STREET, ROOM 707
CHICAGO, ILLINOIS 60602
PHONE (312) 603-0064

June 10, 2026

Heath Wolfe
County Auditor
Office of the County Auditor
69 West Washington Street – Suite 840
Chicago, IL 60602

Dear County Auditor Wolfe:

The Cook County Sheriff's Office ("CCSO") acknowledges the audit finding regarding procedures and controls to review the Department Of Correction's commissary vendor pricing reports were not documented. We will address the finding and add another step in our process to incorporate what you would like to see. To be clear, the CCSO does disagree with this audit finding. The CCSO adheres to the Illinois Jail Standard process, follows the County Board approved contract, and ensures that prices charged to detainees do not exceed those for the same articles if sold in local community stores.

Per the audit testing, the Office of the County Auditor (OCA) found the CCSO adheres to Standard c) "Prices charged to detainees shall not exceed those for the same articles if sold in local community stores nor shall the price charged for postal supplies exceed those for the same articles sold at local post offices." At no time did this office violate that Standard.

The CCSO appreciates the OCA's observation and suggestions to improve internal controls and is committed to developing procedures to document the review of the vendor's annual pricing; however, the lack of documentation should not be elevated to an audit finding.

Sincerely,

A handwritten signature in black ink, appearing to read "Sojourner Colbert".

Sojourner Colbert
Chief Financial Office
Cook County Sheriff's Office

APPENDIX III: FY 2024 DOC COMMISSARY’S SALES SUMMARY

Commissary’s Sales Summary December 1, 2023, to November 30, 2024		
<u>Commissary sales</u>		
Sales plus taxes	\$9,181,494	
		\$9,181,494
<u>Commissary expenditures</u>		
Vendor commission	\$5,154,492	
Postage sales	55,692	
Sales taxes	293,716	
		\$5,503,900
Commission/profit due to IWF		<u>\$3,677,594</u>

APPENDIX IV: FY 2024 DOC'S IWF EXPENDITURES

IWF Expenditures	
December 1, 2023, to November 30, 2024	
<u>Expense Account</u>	<u>Total</u>
Alternate programs	\$465,441
Armored car charge	20,625
Audio/Video equipment/supplies	8,232
Bank check/supplies	5,922
Bank service charge	32,417
Barber/Beauty equipment/supply	23,191
Cable	124,074
Clothing and toiletries	6,598
Confiscated funds reimbursement	100
Consulting	27,401
Entertainment and shows	1,775
Garden/Greenhouse project	60,270
Illinois Department of Revenue's farmers market tax	90
Incentive bags for individuals in custody	7,284
Indigent carfare/postage	45,000
Indigent inmate	1,748
Inmate extra food	741,926
Inmate payroll	723,292
Lawnmowers and equipment	455
Library books/materials/supplies	209,347
Microwaves and televisions	9,041
Musical	1,910
Newspapers for detainees	5,545
Office equipment/supplies	9,663
Other equipment/supplies	25,233
Pizza	354,456
Pizza kitchen equipment repair and maintenance	21,006
Recipe for change - culinary	71,216
Recreation equipment/games	13,885
Recreation equipment/maintenance	16,628
Repair ice machines	21,231
Sewing supplies	2,025
Sign language interpretation	709
Sporting goods/gym equipment	9,600
Televisions/Video repairs	<u>9,880</u>
Total	<u>\$3,077,216</u>

APPENDIX V: FYs 2024 and 2023 IWF's BALANCE SHEET

IWF's Balance Sheet FYs 2023 and 2024		
<u>Assets</u>	<u>FY 2024</u>	<u>FY 2023</u>
Marquette National Bank	\$17,758,208	\$16,753,196
Due from ITF	0	114
Due from Trust Law Library	20	0
Due from Trust Commissary	291,505	306,921
Due from Trust-Business Cards	573	574
Due from Trust-Pizza	18,311	20,191
Investment Certificate of Deposit	5,074,224	5,069,150
Total Assets	<u>\$23,142,841</u>	<u>\$22,150,146</u>
<u>Liabilities</u>		
Due to ITF	\$23,235	\$52,657
Due to Trust Bank Charges	2,587	2,794
Restricted Unclaimed Inmate [1]	3,993,596	3,966,311
Restricted for Recreation Center [2]	4,000,000	4,000,000
Total Liabilities	<u>\$8,019,418</u>	<u>\$8,021,762</u>
<u>Fund Balance</u>		
Equity	\$14,005,403	\$12,532,771
Pizza Funds Equity	159,806	110,146
Net Income	958,213	1,485,467
Ending Balance	<u>\$15,123,423</u>	<u>\$14,128,384</u>
<p style="color: #00728f; font-size: small;">[1] The Restricted Unclaimed Inmate account relates to funds from inactive ITF accounts. Detainees maintain the right to claim these funds indefinitely, so they cannot be transferred to the State of Illinois' unclaimed property fund.</p> <p style="color: #00728f; font-size: small;">[2] The Restricted for Recreation Center account relates to funds held in reserve for DOC's recreation center.</p>		

CONTACT DETAILS

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