



**COOK COUNTY**  
**OFFICE OF THE**  
**County Auditor**

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November 7, 2025

**TONI PRECKWINKLE**

President  
Cook County Board  
of Commissioners

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

TARA S. STAMPS  
1st District

MICHAEL SCOTT JR  
2nd District

BILL LOWRY  
3rd District

STANLEY MOORE  
4th District

KISHA E. MCCASKILL  
5th District

DONNA MILLER  
6th District

ALMA E. ANAYA  
7th District

JESSICA VASQUEZ  
8th District

MAGGIE TREVOR  
9th District

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

BRIDGET 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

Dear President Preckwinkle and Board of Commissioners:

The Office of the County Auditor (OCA) is submitting its Fiscal Year 2026 Audit Plan (Plan) for Cook County (County). Per the [County Auditor Ordinance, Section 2-311.9](#) – Audit Schedule, “At the beginning of each fiscal year, the Auditor shall submit an audit schedule to the County Board for referral to the audit committee for review and comment.”

The Plan was developed to support OCA’s “Back to the Basics” focus on providing insight into whether adequate controls exist for core County processes including payroll (e.g., ensuring the right people are paid the right amount at the right time), asset inventory (e.g., ensuring the proper acquisition, usage, tracking, and disposition of assets), and information technology (e.g., ensuring information security programs and practices provide sufficient protection). The Plan includes engagements in the separately elected officials’ offices as well as the offices under the President. Depending on OCA’s workload and other factors mentioned in this Plan, some of these engagements may not be initiated during the Fiscal Year, and other engagements may be conducted that are not in this Plan based upon resource availability and special requests for assistance.

To successfully implement this Plan, OCA is working diligently with the County’s Bureau of Human Resources to reach our planned, budgeted staffing level of 23 full-time equivalent employees for Fiscal Year 2026. This work includes filling OCA’s information technology auditor positions which have been vacant for more than five years. Additionally, OCA is utilizing a third-party specialist to assist with our information technology audits plus we are implementing an audit case management system. The system will assist OCA in meeting required audit standards and improve our overall efficiency and effectiveness.

Based on our planned, budgeted staffing level of 17 staff auditors, we have more than 3,500 audit days available to complete work in this Plan. For the past three fiscal years, OCA conducted reviews of specific American Rescue Plan Act (ARPA) funded

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Note: OCA previously submitted its Fiscal Year 2026 Audit Plan on November 7, 2025, which addressed both the County and the Forest Preserve District of Cook County as a single document. During the County’s Audit Committee meeting on December 17, 2025, OCA was informed that its Audit Plan needed to be separated and resubmitted. Thus, this resubmission but OCA will post its combined Audit Plan to its website once the Plan is approved.

projects to ensure compliance with applicable requirements. For Fiscal Year 2026, OCA will cease the ARPA reviews and instead will conduct engagements to determine whether bureaus/departments have adequate controls over their grants management processes, including ARPA grants.

The Plan includes a follow-up on OCA's previous audit of the Clerk of the Circuit Court's revenue process.<sup>1</sup> OCA is also implementing a corrective action verification (CAV) process to review the corrective actions for closed recommendations. CAVs will primarily be performed on the more significant, closed recommendations. OCA will communicate with the applicable bureau/department the results of the CAV and advise if the corrective action is working as intended. OCA will also perform the annual audit of the Department of Correction's inmate commissary services in accordance with the amended requirements in [Section 701.250](#) of the Illinois County Jail Standards plus providing management consulting services, special audits, and assistance with special projects.

As you are aware, I joined OCA on June 30, 2025, and was confirmed to a five-year term in July 2025. Since then, I have met with most of the County and the separately elected officials' senior leaders. OCA is committed to partnering with the County and the separately elected officials to improve their operations.

If you or the Audit Committee has any questions, please contact me at (312) 603-1515 or at [heath.wolfe@cookcountyil.gov](mailto:heath.wolfe@cookcountyil.gov).

Sincerely,

Heath Wolfe  
County Auditor

Attachment

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<sup>1</sup> See report, dated October 23, 2015, at <https://opendocs.cookcountyil.gov/auditor/reports/CCC-Revenue-Process-Final-Audit-Report.pdf>.



# **COOK COUNTY GOVERNMENT**

## **OFFICE OF THE COUNTY AUDITOR**

### **FISCAL YEAR 2026 AUDIT PLAN**

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## SECTION I: INTRODUCTION

### Authority

The Office of the County Auditor (OCA) operates in accordance with the [County Ordinance, Division 6](#) - Auditor, which grants OCA the authority to conduct financial, management and performance audits of all Cook County (County) departments, offices, boards, activities, agencies, and programs and in any government entity that is funded in whole or in part by the County pursuant to the County's annual appropriation bill.

### Mission

OCA's mission is to provide independent and objective assurance and consulting services designed to add value and improve the County's operations while promoting transparency and accountability in government. OCA assists the County in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of countywide risk management, control, and governance processes.

### Role

OCA plays a significant role in the development and sustainability of a strong internal control system. Internal audit activity provides assurance to management and the Audit Committee that risks to the organization are understood and managed appropriately. The following are OCA's major roles and responsibilities:

- ❖ Assess risk Countywide to identify the audit universe and apply audit resources most effectively and efficiently.
- ❖ Conduct value-added engagements in a professional manner with high integrity.
- ❖ Evaluate and provide reasonable assurance that risk management, control, and governance systems are functioning as intended and will enable the organization's objectives and goals to be met.
- ❖ Report non-compliance issues and internal control deficiencies directly to the President, Board of Commissioners, and Audit Committee and provide recommendations for improving the organization's operations, in terms of both efficiencies and effectiveness.
- ❖ Assess the information technology environment and associated risk exposures.
- ❖ Maintain open communication with the Board, County leadership, and Audit Committee.
- ❖ Team with other internal and external resources to assess implementation and overall project controls, as appropriate.
- ❖ Adhere to auditing standards.
- ❖ Comply with continuous education and staff development requirements.

### Standards

OCA adheres to the following standards in conducting audits:

- ❖ Generally Accepted Government Auditing Standards (Yellow Book)
- ❖ The Institute of Internal Auditors' Global Internal Audit Standards (Redbook)

The Redbook, version 2024, Standard 9.4 – Internal Audit Plan, states “*The chief audit executive must create an internal audit plan that supports the achievements of the organization's objectives.*”

## SECTION II: APPROACH

As part of the development of the Fiscal Year 2026 Audit Plan, OCA utilized a Countywide risk identification program. The program provides a basis for the preparation of this Audit Plan while enhancing the objectivity and transparency of the audit process. Key factors across the County's various offices and departments were evaluated to assess risk and allocate audit resources. Risk identification is essential to ensure that OCA's audit resources are applied most effectively and efficiently.

For Fiscal Year 2026, the audit universe consisted of a high-level survey of the County's departments, bureaus, and separately elected officials' offices along with selected follow-up discussions. The following risk factors were used:

- ❖ Information technology systems/applications
- ❖ Updated written policies and procedures
- ❖ Regulatory change management processes
- ❖ Business continuity/disaster recovery processes
- ❖ Formal financial monitoring processes (e.g., defined roles/responsibilities, monthly reconciliations, approval of purchase orders, segregation of duties vendor monitoring)
- ❖ Information technology general controls

This Audit Plan is a fluid document and consists of higher risk and mandated by statute or ordinance, areas identified for audit. Additionally, and in accordance with the Yellow Book, we used professional judgment in developing this Plan. Based upon current resources, OCA will focus on these engagements to ensure the best coverage. The Audit Plan and/or the nature and timing of the engagements may vary based on the following:

- ❖ Requests by management
- ❖ Changes in laws, statutes, regulations, and other mandates
- ❖ Major changes in operations, programs, systems, and/or controls
- ❖ Availability of personnel
- ❖ Potential loss and risk exposure
- ❖ Changes in audit resources

## SECTION III: ENGAGEMENT SCHEDULE

TITLE	BUREAU/DEPARTMENT
<b>Information Security</b>	Various
➤ Evaluate the effectiveness of the bureau/department's information security programs and practices, including compliance with the National Institute of Science and Technology and the County's related information security policies, procedures, standards and guidelines.	
<b>Grant Oversight</b>	Various
➤ Determine whether the bureau/agency/department has adequate controls over its grants management processes.	
<b>Onboarding - Payroll</b>	Bureau of Human Resources
➤ Determine whether the County's Bureau of Human Resources has adequate controls over new employees' salaries.	
<b>Offboarding – Payroll</b>	Bureau of Human Resources
➤ Determine whether the County's Bureau of Human Resources has adequate controls over terminated employees' salaries.	
<b>Cook County Time – Elevated Roles</b>	Various
➤ Determine whether the County's Bureau of Technology has adequate controls over elevated roles in Cook County Time for terminated employees.	
<b>Revenue Collections (Follow-up)</b>	Clerk of the Circuit Court
➤ Evaluate the Clerk of the Circuit Court's corrective actions for collecting court ordered fees.	
<b>Asset Inventory</b>	Various
➤ Ensure adequate controls exist over inventory management.	
<b>Contract Management</b>	Office of the Chief Procurement Officer
➤ Determine whether adequate controls exist over the administration and monitoring of contracts.	
<b>Vendor Validation</b>	Office of the Chief Procurement Officer
➤ Determine whether adequate controls exist over the vendor qualification process.	
<b>Commissary Services</b>	Sheriff's Department
➤ To ensure compliance with the Illinois County Jail Standards Act.	
<b>Evidence Management</b>	Sheriff's Department
➤ Ensure adequate controls over the chain of custody of evidence.	
<b>Fleet Management Program</b>	Various
➤ Ensure proper controls exist over the acquisition, use, and salvage processes for fleet management.	
<b>OTHER SERVICES:</b>	
<b>Annual Financial Statement Assistance</b>	Countywide
➤ Assist the Bureau of Finance and/or other separately elected officials' financial staff with completion of the annual financial audits.	