



COOK COUNTY
OFFICE OF THE
County Auditor

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October 4, 2024

TONI PRECKWINKLE
President
Cook County Board
of Commissioners

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

TARA STAMPS
1st District

Dear President Preckwinkle and Board of Commissioners:

MICHAEL SCOTT JR.
2nd District

In accordance with the County Auditor Ordinance 11-0-93 Sec. 2-311.9, at the beginning of each fiscal year, the Auditor shall submit an Audit Schedule to the County Board for a referral to the Audit Committee for review and comment.

BILL LOWRY
3rd District

STANLEY MOORE
4th District

The following Audit Schedule (Plan) is prepared to provide a core guide for audits to be initiated during the fiscal year. Depending on workload and other factors mentioned in the Audit Plan, some of these audits may not be initiated during the year, and other audits may be conducted that are not in this plan based upon resource availability and special requests for assistance.

MONICA GORDON
5th District

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

Based on our proposed staffing level of five County Auditors, we have determined that we have approximately 821 audit days. Using these days, our goal is to select programs awarded from the American Rescue Plan Act (ARPA) to ensure compliance with the provisions of the Act; follow-up on open recommendations; in addition to completing the Annual Commissary Audit. ARPA programs shall be selected based upon the amount of funds spent in relations to their allocations. We shall continue to monitor and review if the programs are in compliance with financial and monitoring requirements. For the Forest Preserve, we have one dedicated Auditor, and we shall review any additional programs related to ARPA funding, develop a rotating Financial Process review, and the evaluate the Concession Revenue collection process. We continue to work with the Bureau of Human Resources to fill our budgeted positions. As additional staff are on-boarded, we shall expand the number of ARPA programs selected, in addition to expanding reviews of the Clerk of the Circuit Court, Justice Advisory Commission, Veteran Commission, Chief Judge, and Department of Transportation and Highway. The Audit Plan also provides for management consulting requests, special audits, and assistance with special projects as the need is determined throughout the fiscal year.

ANTHONY QUEZADA
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGREN
12th District

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

KEVIN B. MORRISON
15th District

We welcome the review of our Audit Plan for Fiscal Year 2025 and look forward to any comments or suggestions.

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

Respectfully Submitted,

Mary Modelski
County Auditor



COOK COUNTY
GOVERNMENT AND FOREST PRESERVES

OFFICE OF THE COUNTY AUDITOR

FISCAL YEAR 2025 AUDIT PLAN

SECTION I: INTRODUCTION

Authority

The Office of the County Auditor operates in accordance with the County Ordinance, Division 6 - Auditor, which grants the Office of the County Auditor the authority to conduct financial, management and performance audits of all Cook 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

The mission of the Office of the County Auditor 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. The Office of the County Auditor 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

The Office of the County Auditor plays a significant role in the development and sustainability of a strong internal control system. The Internal Audit activity provides assurance to management and the Audit Committee that risks to the organization are understood and managed appropriately. The following are the major roles and responsibilities of the Internal Audit function.

- ❖ Assess risk Countywide to identify the audit universe and apply audit resources most effectively and efficiently.
- ❖ Conduct value-added audits 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, Cook 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

The Office of the County Auditor adheres to the following standards in conducting audits:

- ❖ Generally Accepted Government Auditing Standards (The Yellow Book)
- ❖ The Institute of Internal Audit, Global Internal Audit Standards (The Red Book)
- ❖ Information System Audit and Control Association, Information System Auditing Standards and Guidelines

SECTION II: APPROACH

The Institute of Internal Audit, Global Internal Audit Standards, version 2024, Standard 9.4 – Internal Audit Plan, requires *the chief audit executive must create an internal audit plan that supports the achievements of the organization's objectives.*

As part of the development of the Fiscal Year 2025 Audit Plan, the Office of the County Auditor utilized a Countywide Risk Assessment Program. The Countywide Risk Assessment provides a basis for the preparation of the Annual Audit Plan while enhancing the objectivity and transparency of the audit process. Key factors across the various offices and departments are evaluated to assess risk and allocate audit resources. A risk assessment is essential to ensuring that audit resources are applied most effectively and efficiently.

For Fiscal Year 2025, the audit universe consisted of a high-level survey of departments, Bureaus, Office of Elected Officials, along with interviews with the Commissioners and the Forest Preserve District. The following are the risk factors that were applied:

- ❖ Public Exposure
- ❖ Compliance with Regulations
- ❖ Employee Turnover
- ❖ Audit Coverage
- ❖ Financial Impact (Appropriation, Revenue, Expenses, Contracts, Grants)
- ❖ Automation
- ❖ Sensitivity and Confidentiality

SECTION III: AUDIT PLAN IMPLEMENTATION

The Audit Plan is a fluid document. The Audit Plan consists of higher risk and mandated, by statute or ordinance, areas identified for audit. Based upon current resources, the Office of the County Auditor will focus on these audit areas to ensure the best coverage. The Audit Plan and/or the nature and timing of the audits 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 IV: AUDIT RESOURCES

FACTOR	HOURS	HOURS DEDICATED
Number of work hours per year/person	1820	
Required continuing professional education (CPE)		80
Vacation and Personal		98
Sick		42
Administrative tasks (based upon 15%)		273
Holidays (14)		98
Mandated training		80
Total	1820	671
Available hours to audit per Auditor	1149	
Number of hours to audit for five County Auditors	5745	
Number of days to audit for five County Auditors	821	

SECTION V: AUDIT SCHEDULE

TITLE	AREA	HOURS/DAYS
Commissary Annual Report	Corrections	140/20
➤ Determine if the Commissary is in compliance with the IL Jail Standards Act.		
ARPA – Initiatives selected based upon spending	TBD	2100/300
➤ Determine if a selection of program financial and monitoring controls are functioning as intended.		
Justice Advisory Commission Grant Utilization	JAC	560/80
➤ Determine if a selection of grants are being awarded, utilized and monitored in compliance with policies.		
Veteran Assistance Commission of Cook County Operational Review and Grant Utilization	VACCC	392/56
➤ Determine if funding disbursements are being issued, documented, approved and reconciled in compliance with policies.		
Department of Transportation and Highway Operational Review	DOT	476/68
➤ Determine if controls over key financial areas such as contract, grants, and special revenue funds are operating effectively and as intended.		
Social Service Department Case Management	Chief Judge	721/103
➤ Determine if a sample of court orders are being entered, updated, monitored, and/or approved accurately in the cFive System.		
Contract operations and Strategic Sourcing process overview	Procurement/Contract Compliance	945/135
➤ Determine if selection of goods and services are procured in accordance with the Cook County Procurement Code.		
Elliott System utilization	DEMRS	406/58
➤ Determine if the process improvements made to the Elliot System Inventory System are operating as intended.		
OTHER AUDIT SERVICES:		
Annual Financial Statement Assistance	Countywide	As needed
➤ Assist the BOF and/or other elected officials' financial staff with completion of the annual financial audits.		
FOREST PRESERVE SPECIFIC AUDITS:		
Financial Process Overview	Finance	351/51
➤ Determine if the overall financial process is operating effectively and as intended.		
Concession Revenue Collection Process	Finance	406/58
➤ Determine if vendors fees are collected, deposited and recorded in compliance with the contract.		
ARPA – Initiatives selected based upon spending	TBD	392/56
➤ Determine if the program financial and monitoring controls are functioning as intended.		