



Office of the Independent Inspector General

“[T]o detect, deter and prevent corruption, fraud, waste, mismanagement, unlawful political discrimination or misconduct in the operation of County government.”

**Quarterly Report
4th Quarter 2023**

January 12, 2024

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OFFICE OF THE INDEPENDENT INSPECTOR GENERAL

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January 12, 2024

Transmittal via email only

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

Re: Independent Inspector General Quarterly Report (4th Qtr. 2023)

Dear President Preckwinkle and Members of the Board of Commissioners:

This report is written in accordance with Section 2-287 of the Independent Inspector General Ordinance, Cook County, Ill., Ordinances 07-O-52 (2007), to apprise you of the activities of this office during the time period beginning October 1, 2023, through December 31, 2023.

OIIG Complaints

The Office of the Independent Inspector General (OIIG) received a total of 175 complaints during this reporting period.¹ Fifteen new OIIG investigations have been initiated. This number includes those investigations resulting from the exercise of my own initiative (OIIG Ordinance, Sec. 2-284(2)). Additionally, 31 OIIG inquiries have been initiated during this reporting period while a total of 191 OIIG inquiries remain pending at the present time. We referred 55 complaints to management or outside agencies for further consideration. The OIIG currently has a total of 19 matters under investigation. The number of open investigations beyond 180 days of the issuance of this report is 10 due to various issues including the nature of the investigation, availability of resources and prosecutorial considerations.

New Summary Reports

During the 4th Quarter of 2023, the OIIG issued 12 summary reports. The following provides a general description of each matter and states whether OIIG recommendations for

¹ Upon receipt of a complaint, a triage/screening process of each complaint is undertaken. In order to streamline the OIIG process and maximize the number of complaints that will be subject to review, if a complaint is not initially opened as a formal investigation, it may also be reviewed as an "OIIG inquiry." This level of review involves a determination of corroborating evidence before opening a formal investigation. When the initial review reveals information warranting the opening of a formal investigation, the matter is upgraded to an "OIIG Investigation." Conversely, if additional information is developed to warrant the closing of the OIIG inquiry, the matter will be closed without further inquiry.

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remediation or discipline have been adopted. Specific identifying information is being withheld in accordance with the OIIG Ordinance where appropriate.²

IIG22-0832 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”)³ to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought four federal PPP loans totaling over \$79,000. On her loan applications, the subject employee stated she was the “Sole Proprietor” of an “Interior Designer” business and a “Self-Employed Individual” of a “Hair Braiding” business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, W-2 Tax Statements, U.S. Bankruptcy Court records, a LinkedIn profile, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee’s statements during her OIIG interview show that the subject employee provided false and misleading information about owning two businesses and the revenue those businesses generated to obtain four federal PPP loans totaling over \$79,000. During our investigation, we found no evidence that she operated either of the businesses she listed on her various PPP loan applications. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the four federal PPP loans and falsely certified that she spent the entirety of the federal PPP funds she received on payroll costs.

When the OIIG scheduled the subject employee for a follow-up interview, she failed to meet with investigators to answer questions regarding her alleged outside employment. Instead,

² Please note that OIIG Quarterly Reports pertaining to the Metropolitan Water Reclamation District of Greater Chicago (MWRD) are reported separately. Those reports can be found at:
<https://www.cookcountyil.gov/service/metropolitan-water-reclamation-district-greater-chicago>.

³ The CARES Act is a federal law enacted on March 29, 2020, to provide emergency financial assistance in connection with economic effects of the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of up to \$349 billion in forgivable loans to small businesses for job retention and certain other expenses, through the PPP. The PPP allows qualifying small businesses and other organizations to receive loans with a maturity of two years and an interest rate of 1%. PPP loan proceeds must be used by businesses on payroll costs, interest on mortgages, rent, and utilities. The PPP allows the interest and principal on the PPP loan to be forgiven if the business spends the loan proceeds on these expense items within a designated period of time after receiving the proceeds and uses at least a certain percentage of the PPP loan proceeds on payroll expenses.

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the subject employee quickly submitted her resignation from her CCH position the night before she was supposed to meet with the OIIG. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

Based on the serious nature of the misconduct involved, the OIIG would have recommended that the subject employee's employment be terminated. That recommendation became moot because the subject employee resigned from her position with CCH during the OIIG's investigation. However, we recommended that CCH place the subject employee on the *Ineligible for Hire List*.

CCH adopted the OIIG recommendation.

IIG22-0848 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$41,000. On her loan applications, the subject employee stated she was the "Sole Proprietor" of a "Cleaning Services" business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, City of Chicago Business Affairs and Consumer Protection records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee's statements during her OIIG interview show that she provided false and misleading information about owning a cleaning services business and the revenue the business generated to obtain two federal PPP loans. In furtherance of the fraud, the subject employee provided her personal information and documents and signed the applications for the loans. In doing so, she certified that the information on the applications she signed was true and acknowledged that making false statements would be punishable under the law. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent \$25,000 of the federal PPP funds she received on payroll costs for the fictitious cleaning services business.

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Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that the subject employee admitted that some of her conduct in fraudulently obtaining the loans probably occurred while she was on CCH time.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that she be placed on the *Ineligible for Hire List*.

This report was issued December 13, 2023, and a response is not yet due.

IIG22-0850 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought a federal PPP loan totaling over \$20,000. On her loan application, the subject employee stated she was the "Sole Proprietor" of a "Beautician Services" business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, a LinkedIn profile, and other public records. The OIIG also attempted to interview the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on a federal PPP loan application that she owned a "Beautician Services" business. The subject employee also submitted a 2020 Schedule C tax form with her application claiming that her alleged business made \$100,142 in 2020. The OIIG found no evidence to support the subject employee's claims that she owned and operated such a business. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the federal PPP loan and falsely certified that she spent \$12,500 of the loan funds she received on payroll costs for the fictitious business. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

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Based on the serious nature of the misconduct involved, the OIIG would have recommended that the subject employee's employment be terminated. That recommendation became moot because the subject employee resigned from her position with CCH during the OIIG's investigation. However, we recommended that CCH place the subject employee on the *Ineligible for Hire List*.

CCH adopted the OIIG recommendation.

IIIG22-0851 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$41,000. On her loan applications, the subject employee stated she was a "Sole Proprietor" of a "Hair Stylist" business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, a LinkedIn profile, and bank records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on two federal PPP loan applications that she owned a hair stylist business that generated gross receipts or sales of \$106,600 in 2019. Based upon the evidence and the subject employee's statements to the OIIG, she would not have been eligible for the PPP loans she received because her business was not established until after she received the PPP money, violating the SBA's requirements for a PPP loan. The subject employee further engaged in fraud against the federal government by falsely claiming and certifying that her business had been in operation since February 2018 and by submitting fictitious 2019 tax documents in order to secure the PPP loans.

After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent the entirety of the funds she received on payroll costs for the business. Bank records reveal that most of the PPP money the subject employee received was used for personal expenses unrelated to her business. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

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The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated CCH Personnel Rule 12 – Dual Employment. This rule states employees must complete and submit the Report of Dual Employment Form prior to engaging in outside employment. Evidence obtained during this investigation, including statements made by the subject employee, shows that she has been engaging in outside employment (although not nearly to the extent she claimed on her PPP loan applications) but failed to disclose such outside employment as required by CCH rules.

Based on the serious nature of the misconduct and the subject employee’s placement in government, as well as other aggravating factors present, we recommended that the subject employee’s employment be terminated and that she be placed on the *Ineligible for Hire List*.

This report was issued November 29, 2023, and a response is not yet due.

IIG22-0855 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”) to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$40,000. On her loan applications, the subject employee stated she was an “Independent Contractor” of a “Business Consulting” business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, Cook County Time records, U.S. Bankruptcy Court records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence gathered during this investigation, including the subject employee’s statements to OIIG investigators, show that the subject employee engaged in fraud against the federal government by falsely claiming on two federal PPP loan applications that she owned a “Business Consulting” business that generated gross receipts of \$106,600. The OIIG found no evidence to support the existence of the business claimed by the subject employee on her PPP loan application, and, importantly, the subject employee herself certified in a subsequent federal bankruptcy proceeding that she did not own any such business during the relevant period. After fraudulently obtaining over \$40,000 in federal PPP funds, the subject employee admitted to improperly spending those funds on personal expenses, including car payments, rent, and credit card payments. When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that she spent the funds on payroll costs.

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Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees. This is especially true in this case considering that some of the subject employee's conduct in fraudulently obtaining the loans occurred while she was on CCH time.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that she be placed on the *Ineligible for Hire List*. Aggravating factors considered in making this recommendation include the fact that the subject employee committed fraud against the federal government at times while on duty at CCH.

In its timely response, CCH informed the OIIG that the subject employee had resigned before the issuance of the OIIG summary report, but the subject employee would be added to the *Ineligible for Hire List*.

IIG22-0869 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$34,000. On his loan application, the subject employee stated he was the "Sole Proprietor" of a "Transportation" business. The OIIG conducted an investigation to determine if the subject employee informed CCH that he was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence, including the subject employee's own admissions, shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on a federal PPP loan application that he owned a "Transportation" business. The subject employee submitted a 2019 Schedule C tax form with his application which stated that his business had gross receipts or sales of \$97,686 in 2019, but the OIIG found no evidence to support the existence of the subject employee's alleged business. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of his federal PPP loans and falsely certified that he spent nearly all of the federal PPP funds he received on "Payroll Costs" for his fictitious business.

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The preponderance of the evidence developed in this investigation supports the conclusion that on at least one occasion the subject employee signed in to his client portal account while on duty at CCH. Participating in fraudulent activity while being on duty and receiving a salary from Cook County taxpayer funds should be viewed as an aggravating factor.

Based on the serious nature of the misconduct involved, the OIIG would have recommended that the subject employee's employment be terminated. That recommendation became moot because the subject employee resigned from his position with CCH after his OIIG interview. However, we recommended that CCH place the subject employee on its *Ineligible for Hire List*.

CCH adopted the OIIG recommendation.

IG22-0874 – Facilities Management. The OIIG conducted a review for dual employment compliance of Cook County employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with Cook County records and/or in violation of any Cook County Personnel Rules. Based on this review, we discovered a Facilities Management ("FM") employee sought two federal PPP loans totaling over \$26,000. On his loan applications, the subject employee stated he was the "Sole Proprietor" of a "masonry contractor" business. The OIIG conducted an investigation to determine if the subject employee informed FM that he was engaging in secondary employment and otherwise complied with Cook County Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's Cook County dual employment records, Cook County Time records (CCT), public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records (ILSOS), other public records, and federal tax transcripts. The OIIG also interviewed the subject employee.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated Cook County Personnel Rule 13.2(b) - Report of Dual Employment. When interviewed by the OIIG the subject employee admitted he failed to disclose his secondary employment to Cook County from 2019 to 2022 and only recently reported his secondary employment on the disclosure he submitted in November 2023.

The preponderance of evidence developed in this investigation also supports the conclusion that the subject employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The evidence shows the subject employee did own, operate, and register with the state of Illinois a "masonry construction business" prior to 2019. However, the evidence shows the subject employee engaged in fraud against the federal government by certifying and submitting documents containing false information with his loan application to obtain federal PPP loans of over \$26,000. When interviewed by the OIIG, the subject employee acknowledged submitting tax documents containing false information for the purpose of securing the two PPP loans. He

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admitted the gross receipts amount of \$80,231 he listed on his 2020 Schedule C form “was just a projection” of his gross receipts for the 2020 tax year. However, a review of his tax transcript for the 2020 tax year revealed that the subject employee actually reported to the IRS gross receipts in the amount of only \$5,432. Thus, the \$80,231 figure submitted with his PPP loan application was a significant overstatement by the subject employee (almost 15 times his actual gross receipts) for the purpose of fraudulently increasing the amount of PPP loans made available to him. After fraudulently obtaining the federal PPP funds, the subject employee admitted to spending those funds on independent contractors and equipment for jobs (which were not permissible expenditures under the terms of the PPP loans). When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that he spent the funds on payroll costs. Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to Cook County as it can erode the public’s trust in Cook County government and their employees.

Based on the serious nature of the misconduct, the OIIG recommended the subject employee’s employment be terminated. An aggravating factor considered in making this recommendation includes that the subject employee’s conduct in committing fraud against the federal government occurred on at least one occasion during his Cook County workday. We also recommended Cook County place the subject employee on its *Ineligible for Hire List*.

This report was issued December 29, 2023, and a response is not yet due.

IIG22-0887 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”) to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought a federal PPP loan totaling over \$19,000. On her loan applications, the subject employee stated she was the “Sole Proprietor” of a “food services” business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, Cook County Time (CCT) records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also attempted to interview the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the subject employee engaged in fraud against the federal government by falsely claiming and certifying on a federal PPP loan application that she owned a food services business that generated gross receipts or sales of \$93,000 in 2020. The OIIG found no evidence to support the subject employee’s claims that she

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owned and operated a food services business as she listed on her federal PPP loan and forgiveness applications.

When the OIIG contacted the subject employee for an interview regarding her dual employment and PPP loan, the subject employee quickly resigned from her CCH position instead of meeting with the OIIG. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that some of the subject employee's conduct in fraudulently obtaining the loans occurred while she was on CCH time.

Based on the serious nature of the misconduct involved, as well as other aggravating factors present, the OIIG would have recommended that the subject employee's employment be terminated. Aggravating factors included the fact that the subject employee committed fraud against the federal government while on CCH time. A recommendation for termination became moot because the subject employee resigned from her position with CCH during the OIIG's investigation. However, we recommended that CCH place the subject employee on its *Ineligible for Hire List*.

CCH adopted the OIIG recommendation.

IIG23-0334 – Cook County Health. This investigation was initiated based on an allegation that a Cook County Health (CCH) manager in the Patient Access Department has not been conducting time audits of her employees as required by CCH policy.

This investigation consisted of a review of Cook County Time records ("CCT"), records from CCH software applications, email correspondence between the subject manager and employees in her department, and the Patient Access Supervisor work from home schedules. We also interviewed the subject manager and employees in the Patient Access Department.

The preponderance of the evidence gathered during this investigation supports the conclusion that the subject manager violated CCH Personnel Rule 8.03(c)(13) (Violation of CCH policy or procedure) and more specifically the CCH Employee Identification, Time and Attendance, Time Recording Policy. Section II(A)(3) of the Policy states that managers are responsible for performing "on-going audits of Employee time records, including Payroll Approval of Non-Punch Hours Form requests, to ensure compliance with time recording procedures." The subject manager, by her own admission, has not been conducting audits as required. The manager admitted that the last time she ran a time sheet audit was in 2021. This perpetual oversight to audit and monitor the Patient Access Supervisors' timesheets allowed employees under her supervision to commit time theft through, at the very least, clocking in remotely from home via web clock and failing to clock out prior to commuting to a CCH site, thereby getting paid for commuting from home to CCH.

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Furthermore, the subject manager's lack of oversight allowed certain employees to accrue hundreds of hours of overtime, which is not substantiated by their software application activity or email correspondence activity. These employees never utilized an Overtime Authorization Form, as required by Section II(B)(2)(c) of the CCH Employee Identification, Time and Attendance, Time Recording Policy, and the subject manager, by her own admission, never required her employees to fill out Overtime Authorization Forms. The lack of documentation and absence of visible productivity by these employees raises significant concerns regarding whether the hundreds of hours of overtime accrued were validly worked.

The preponderance of the evidence gathered during the course of this investigation supports the conclusion that four employees under the supervision of the subject manager violated CCH Personnel Rule 8.03(c)(10)(b) regarding timekeeping by, at the very least, failing to clock out prior to commuting to a CCH site, thereby getting paid for their commutes. They admitted they did not clock out prior to commuting to CCH after they had already clocked in remotely at home via web clock or vice versa.

The preponderance of the evidence gathered during the course of this investigation also supports the conclusion that the same four employees under the supervision of the subject manager violated CCH Personnel Rule 8.03(c)(13) and more specifically CCH's Employee Identification, Time and Attendance, Time Recording Policy. Section II(B)(2)(c) provides that employees eligible for overtime will:

Obtain written approval via the Overtime Authorization Form from his/her immediate supervisor or department head to begin work prior to their scheduled start time or obtain written approval to work after a scheduled shift concludes for overtime unless a patient care/safety emergency dictates otherwise.

The subject employees admitted that they never used an Overtime Authorization Form despite accruing over several hundred hours or more of overtime each during the relevant time period. While the subject manager admitted that she never required Overtime Authorization Forms, CCH policy makes it clear that it is the responsibility of the employees to obtain written approval of overtime via the form. As a result, the employees are also at fault and violated CCH policy.

Based on the above findings and conclusions, we would have recommended discipline for all of the subjects investigated, but the subject manager and two of the subject employees are no longer employed by CCH. As to the remaining subjects and CCH, we recommended the following:

1. That CCH impose discipline on the two remaining subject employees consistent with CCH's Personnel Rules regarding their failure to clock out prior to commuting as well as their failure to obtain written approval via Overtime Authorizations Forms pursuant to CCH policy.

2. That CCH conduct additional training for the Patient Access Department regarding CCH's Employee Identification, Time and Attendance, Time Recording Policy.
3. That CCH supplement its Employee Identification, Time and Attendance, Time Recording Policy to require managers to conduct audits of Employee time records at a pre-determined frequency and require those audits to be tendered to an immediate supervisor for review.

This report was issued November 7, 2023, and a response was due on December 22, 2023. To date, CCH has not responded to the OIIG recommendations. Due to CCH's failure to provide a timely response to the OIIG recommendations, this matter has been referred to the Cook County Board of Commissioners Finance Subcommittee on Litigation for further action pursuant to Section 2-285(e) of the Independent Inspector General Ordinance.

IIG23-0399 – Facilities Management. This investigation was initiated based on a complaint alleging that a Facilities Management (FM) employee has been using his County computer located at his office at a courthouse for personal use, including for online classes and trading stocks, often during his scheduled County shift, and has also been using his County vehicle for personal use, including driving to and from medical appointments.

This investigation consisted of a review of data retrieved from the subject employee's County desktop computer, subpoenaed records from a local college, GPS records for the subject employee's County vehicle, and the subject employee's time entries in CCT. We also interviewed the subject employee and his supervisor.

The preponderance of the evidence in this investigation supports the conclusion that the subject employee violated the Bureau of Technology's Acceptable Use Policy for County Information Technology Resources and Communications. While the employee stated that he believes his personal use of his County computer during his "downtime" did not violate the Policy, the Policy is clear that only "minimal and incidental personal purposes" are permitted. The Policy states that "minimal and incidental personal use" is permissible, provided "the use is in a minimal amount of time and duration, does not interfere with a User's work-related duties, and does not burden the County's network or impose any additional cost upon the County." Data obtained from the employee's County computer and subpoenaed material from a local college he attended reveal that the employee's usage of his County computer for college classes was far from minimal and anything but incidental. For over two years, the subject employee has been a part-time student during County time. His dedication to his online learning was at the expense of his attention to his County duties and responsibilities and is a flagrant violation of the County policy.

The preponderance of the evidence gathered during the course of this investigation also supports the conclusion that the subject employee violated the County Vehicle Policy. Section 2-673(a) of the Policy states that "County owned or leased vehicles shall be used only for conducting official County business." The subject employee admitted that he was using the vehicle to drive to

and from medical appointments and dental appointments. The subject employee further admitted that he never asked his supervisor for permission to drive the vehicle to these appointments. While the subject employee stated he tried to accomplish these trips during his scheduled break times, the GPS data for his vehicle reveals he left for three of the six appointments in the morning hours. Furthermore, all six appointments took far longer than the employee's permitted break time, with the shortest round trip taking one hour and forty-seven minutes and the longest round trip taking three hours and forty-seven minutes.

In addition, the preponderance of the evidence in this investigation supports the conclusion that the subject employee violated the County Time and Attendance Policy. Section VII, Subsection (B)(1)(e) of the policy states that an employee must clock in and out of the CCT System using the Time Clock, IVR Clock or Web Clock, as assigned, when Personal Time Off ("PTO") is taken during their scheduled work days. The subject employee admitted, and GPS data confirmed, that he attended six medical care appointments during his shifts which lasted significantly longer than his permitted break time without utilizing PTO.

Finally, the preponderance of the evidence gathered during the course of this investigation supports the conclusion that the subject employee violated Personnel Rule 8.2(b)(24). The subject employee admitted to using his County vehicle to drive to and from medical appointments during his regularly scheduled shift. The subject employee further admitted that he did not ask his supervisor for permission to go to these appointments.

Based on our findings above, we made the following recommendations:

1. Due to the serious nature of the violations at issue, we recommended the subject employee's employment be terminated.
2. We further recommended Facilities Management implement supervisor logs which would require supervisors, particularly roving foreman, to document their daily activities and detail the oversight of their crews and sites.

In its response, Facilities Management stated that the subject employee has retired and that it has adopted the second recommendation.

IIG23-0486 – Cook County Health. This investigation was initiated based on a complaint alleging that a doctor at CCH was enrolled in an MBA program at a local university while on intermittent Family and Medical Leave Act (FMLA) leave. It was further alleged that the doctor is also working secondary employment and failed to disclose his dual employment status with the County.

During this investigation, the OIIG reviewed the subject doctor's CCH FMLA Letter, Employee Health Services (EHS) Disposition form, and CCH Dual Employment disclosure

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history. The OIIG also interviewed the subject doctor, the EHS Director, and the subject doctor's supervisor.

The preponderance of the evidence developed in this investigation does not support the allegation of an FMLA violation. CCH does not have any restrictive policies regarding employees on FMLA status. Accordingly, the allegation that the subject doctor violated a CCH FMLA policy by participating in an MBA program while on FMLA leave was not sustained.

The preponderance of the evidence does support the allegation that the subject doctor failed to report his dual employment in violation of CCH Personnel Rule 12.03. In his OIIG interview, the subject doctor admitted his secondary employment and further admitted that he failed to submit a dual employment disclosure form to CCH.

The preponderance of the evidence also supports the allegation that the subject doctor failed to receive approval from his Department Head to engage in dual employment in violation of CCH Personnel Rule 12.04(a)(2).

Finally, the preponderance of the evidence supports the allegation that the subject doctor failed to disclose that he held secondary employment to his department head in violation of CCH Personnel Rule 12.05.

Based on our findings, we recommended that CCH impose discipline on the subject doctor consistent with the factors set forth in CCH Personnel Rule 8.04(c), including the department practice in recent similar cases. We also recommended that CCH amend its Personnel Rules, specifically Section 6.03(c), to include restrictions on employees who are on FMLA. Such a policy may assist in reducing FMLA leave abuse by employees and have a positive impact on staffing levels, overtime costs, and staff morale.⁴

This report was issued December 1, 2023, and a response is not yet due.

IIG23-0631 – Medical Examiner's Office. This investigation was initiated based on a complaint alleging an employee of the Medical Examiner's Office (MEO) falsely disclosed on her County dual employment form that she was a part-time employee of another government agency when in fact she maintained a full-time position there, working 40 or more hours per week.

This investigation consisted of a review of the subject MEO employee's Cook County Dual Employment forms, her Personnel File, and timekeeping records from the other government agency. We also interviewed the subject MEO employee.

⁴ See 29 C.F.R § 825.216(e) ("If the employer has a uniformly-applied policy governing outside or supplemental employment, such a policy may continue to apply to an employee while on FMLA leave.")

Personnel Rule 13.3(a) provides that dual employment is permissible only when it does not exceed 20 hours per week and the specific hours of the outside activities are not in conflict with the employee's normal work hours with Cook County. The preponderance of the evidence supports the conclusion that the subject employee worked full time for another government agency and that her secondary employment exceeded 20 hours per week. Furthermore, in violation of Personnel Rule 13.3(b), the subject employee's secondary employment has negatively affected her ability to adequately perform her duties at the standard expected of her at the MEO as confirmed by her recent disciplinary record.

Personnel Rule 13.4 states, "Failure by an employee to disclose the above information to one's Department Head or providing false information on the form shall be cause for disciplinary action up to and including discharge from County employment." The preponderance of the evidence supports the conclusion that the subject MEO employee falsified her Dual Employment form when she indicated that she only works 20 hours per week for the other government agency.

Based on our findings, the OIIG made the following recommendations:

1. The subject employee's employment with the MEO should be terminated.
2. The subject employee should be placed on the Cook County *Ineligible for Hire List*.

The MEO adopted the OIIG recommendations.

Responses to Recommendations from Prior Quarters

In addition to the new cases being reported this quarter, the OIIG has followed up on OIIG recommendations for which no response was received at the time of our last quarterly report. Under the OIIG Ordinance, responses from management are required within 45 days of OIIG recommendations or after a grant of an additional 30-day extension to respond to the recommendations. Below is an update on responses we received during this quarter to recommendations made in prior quarters.

From the 3rd Quarter 2023

IIG22-0227 – Board of Review. The OIIG received information concerning a BOR practice wherein employee overtime is banked and has accumulated over the years to approximately \$1 million in a BOR liability that far exceeds the level of budgetary funding available for overtime use. The OIIG also received information suggesting that the BOR does not utilize Cook County Time (CCT) to record overtime worked. Instead, the BOR allegedly relies on a manual process of converting overtime worked into compensatory time ("comp time"). The manual process requires employees to record and maintain their respective overtime hours on paper time sheets.

OIIG Review

Interview of BOR Official A

BOR Official A was asked if BOR has written policies or procedures that she relies on to guide her with the awarding and overall administration of overtime hours worked by employees. BOR Official A said BOR follows the same time and attendance rules, including overtime rules, issued by the Cook County Bureau of Human Resources (BHR) for employees of the Offices under the President. BOR Official A stated that when employees work more than their regular scheduled hours, the employee is compensated 1.5 times their rate of pay for each additional hour worked beyond 40 hours in a work week. BOR Official A said that in adherence to BHR's policy regarding overtime, BOR allows employees to accrue a maximum of 240 hours of overtime.⁵ The OIIG asked BOR Official A to explain why she did not make a distinction between overtime and comp time when she explained how BOR administers overtime. BOR Official A stated that she uses compensatory time and overtime terms interchangeably. She further stated that in administering overtime hours earned and paid she simply does not make any distinction between compensatory time and overtime pay. BOR Official A then clarified her previous statement concerning overtime accruals and acknowledged that the BOR allows certain employees to accrue overtime hours beyond the 240-maximum allowed.

The OIIG asked BOR Official A to explain how she manually calculates overtime and how she enters those calculations into CCT. BOR Official A stated that she does not actually conduct an independent calculation of overtime. She said that BOR relies on CCT to record and maintain account balances pertaining to overtime hours worked. During a previous OIIG interview, BOR Official A stated that BOR entered lump sum amounts of overtime into CCT because CCT did not have the functionality to compute overtime when an employee worked beyond the parameters of their scheduled work hours. BOR Official A confirmed that CCT does not currently have the functionalities to capture and calculate overtime hours worked by BOR employees. However, she wanted to make clear that she is not responsible for performing the manual calculations to determine the amount of overtime that is awarded to employees. She said she relies on Excel spreadsheets submitted to her by BOR supervisors to assist her in ascertaining which individual employees are owed overtime. She added that in addition to the noted spreadsheets, she at times may receive emails from the respective supervisors alerting her of overtime owed to an employee. BOR Official A said she uses the balances in the spreadsheets and emails to enter lump sum totals into CCT.

Because CCT actually has built-in functionalities which allow the system to automatically calculate overtime hours worked, BOR Official A was asked if BOR had taken any actions to

⁵ The BHR's overtime policy makes a distinction between compensatory time and overtime worked by employees. Per said policy, employees who work more than 40 hours in a week earn compensatory time at a rate of 1.5 for each hour worked beyond 40 hours and can accumulate up to 240 hours of compensatory time. All overtime hours worked above this limit must be compensated with overtime pay at the rate of 1 and ½ hours for every hour worked in a week over 40 hours after banking 240 hours of compensatory time.

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modify the CCT system and somehow disable said system from calculating overtime as it was initially designed. BOR Official A said, “Yes, there were discussions to modify the system.”

The OIIG asked BOR Official A to explain how she would obtain the balance of overtime liability owed as of a certain date in time. BOR Official A said, “I might have something...nothing formal.” She went on to clarify that she would have to rely on CCT to obtain the “real balance” of overtime owed instead of relying on spreadsheets she uses to record overtime hours owed. BOR Official A said that despite having an overtime budget of over \$200,000, the Budget Department “shows us in the red by \$900,000.”

Review of BOR Overtime Policies and Procedures

BOR Official A was asked to produce any written policies or procedures concerning the administration and awarding of overtime or comp time. She provided a memo dated January 13, 2020, addressed to “All Employees” from the Chief Deputy Commissioner and former Secretary of the Board. The memo stated, in part, “Due to the Board’s projected volume for Groups 6 thru 9 of over 182,000 complaints and the urgent necessity to complete this session by April 20th, beginning the week of January 13, 2020, the Board will institute mandatory ten (10) hours of overtime per week until further notice....”

In addition, the OIIG obtained a BOR letter dated July 25, 2022, addressed to the Cook County Budget Department wherein BOR Official B provided justifications to increase BOR’s overtime budget from \$350,000 to \$1,500,000. In the letter, BOR Official B stated, in part, “To answer any questions about transparency and accountability of how the funding allocation [sic], the BOR will detail and release an overtime policy. The policy will include how many hours employees can earn, how overtime is granted, and details the CCT approval process....”

Issues Regarding BOR Overtime Computation in CCT

As part of the OIIG’s request for records pertaining to CCT’s functionalities and related accounting of overtime and comp time by the BOR, BOR Official A tendered a series of emails. In those emails, a BOT Application Developer responded to a BOT Time Ticket in which BOR Official A explained that CCT was computing overtime hours inaccurately. More specifically, she stated that BOR required a correction in CCT because the system was not computing overtime at 1.5 times when employees worked more than eight hours per day.⁶ The BOT Application Developer asked BOR Official A whether she was amenable with Workforce coding “everything 8 hours a day to be at 1.5x.” She stated, “Yes, as long as I can use the comp adjustment code to enter OT that shouldn’t be computed at 1.5x.” BOR Official A sent a follow-up email to BOT Application Developer asking for an update on the CCT “issues” he had previously forwarded to Workforce. The BOT Application Developer responded that BOR’s request was considered a

⁶ BOR Official A apparently misinterpreted the BHR policy which actually states that overtime is to be calculated on a weekly basis, not a daily basis.

project change order and therefore needed to be vetted and approved by Enterprise Resource Planning. BOR Official A acknowledged the foregoing requirement and stated, “In the interim I will use the comp adjustment and enter manually.”

The BOR did not provide any documentation demonstrating that CCT comp time issues noted above have been resolved. During the course of our comprehensive review and detailed testing of employee time records in CCT, we noted that the BOR continued to use “comp time adjustments” to manually enter overtime worked and overtime paid out in monetary value. Moreover, our detailed testing revealed that during the period of our review (FY2017 to FY2021), the BOR continued to enter lump sums of comp time hours accrued and paid in money. Those lump sum totals were entered sporadically into CCT during the year. Importantly, we noted the employees did not record overtime worked in CCT. Instead, each employee we tested recorded regular 8-hour workdays. However, the employees were awarded lump sums of comp time, despite having no record in CCT that they had worked more than 40 hours during a given week. The BOR did not disclose the origin of the comp time or show how the value paid out in money was calculated when those items were entered into CCT as lump sums. The BOR continues to use a parallel manual system of spreadsheets and emails to track and record comp time, separate and apart from CCT.

Budgeted vs. Actual Annual Overtime Compensation

The OIIG accessed CCT’s reporting function and generated Comp Time Accrual Reports (“Comp Time Reports”) for fiscal years 2017 to 2021. The Comp Time Reports document individual accruals for each BOR employee, including initial balance, time accrued during the year, time used, and the corresponding ending balance. We analyzed all employees’ balances as they were recorded in CCT and traced them to Comptroller’s payroll records to generate a dollar value for each of the aforementioned balances (i.e., initial, accrued, used, and ending) based on the hourly pay rate during the year. Table A below is a summary of the comp time balances and related dollar values for the relevant period of our review.⁷

Table A				
FY2017:	Total Hours	Amount	# of Employees	% of Total Employees (126)
Initial Balance	2,972	\$ 120,601.97	76	60%
Accrued	25,640	\$ 893,633.28	100	79%
Used	25,551	\$ 902,919.12	100	79%

⁷ The OIIG determined that the ending balances did not agree with the subsequent fiscal year beginning balances from year-to-year due to the manner in which CCT captures the accrual of employees on a given date. For example, an employee may have started employment in FY2019 and therefore will have an accrued beginning balance in FY2019 but not an accrued ending balance in FY2018 because he was not employed during that relevant fiscal year. The OIIG reviewed and compared each of the employees' accrued balances from year-to-year and determined the differences between fiscal year ending and beginning are reasonably attributed to the manner in which CCT reports and captures accrual data. The OIIG determined that the differences from year-to-year are immaterial for testing purposes.

Ending Balance	3,061	\$ 111,316.13	97	77%
FY2018:	Total Hours	Amount	# of Employees	% of Total Employees (124)
Initial Balance	2,960	\$ 113,852.83	95	77%
Accrued	17,754	\$ 644,563.09	95	77%
Used	18,819	\$ 682,816.63	94	76%
Ending Balance	1,895	\$ 75,550.89	91	73%
FY2019:	Total Hours	Amount	# of Employees	% of Total Employees (125)
Initial Balance	1,979	\$ 84,906.61	87	70%
Accrued	27,957	\$ 1,067,690.48	104	83%
Used	28,468	\$ 1,092,299.03	105	84%
Ending Balance	1,430	\$ 59,360.21	87	70%
FY2020:	Total Hours	Amount	# of Employees	% of Total Employees (141)
Initial Balance	1,468	\$ 63,404.14	87	62%
Accrued	26,417	\$ 1,003,424.09	119	84%
Used	21,837	\$ 827,119.08	115	82%
Ending Balance	6,049	\$ 239,709.15	114	81%
FY2021:	Total Hours	Amount	# of Employees	% of Total Employees (167)
Initial Balance	6,088	\$ 254,539.26	116	69%
Accrued	22,949	\$ 899,088.18	120	72%
Used	22,297	\$ 867,270.93	133	80%
Ending Balance	6,741	\$ 286,356.51	120	72%

We compared CCT’s comp time “used” line items above with the budgeted amounts appropriated to the BOR for Planned Overtime Compensation per the Annual Appropriation Bill.⁸ The BOR was appropriated \$150,000 for fiscal year 2017 and \$250,000 individually for each fiscal year 2018 to 2021, respectively. Our review and analysis of the BOR’s budget revealed that the BOR exceeded its Planned Overtime Compensation budget appropriation by \$752,919, \$432,816, \$842,299, \$577,119, and \$617,270 for fiscal years 2017, 2018, 2019, 2020, and 2021, respectively.

BOR Documentation for Accrued Overtime

⁸ The comp time used figures include time that was taken as time off as well as time that was paid in dollars.

The OIIG also reviewed individual employee balances of accrued comp time according to reports maintained in CCT. The purpose of this review was to ascertain which employees had the largest number of comp time hours accrued. We selected, on a sample basis, 10 employees from each fiscal year from 2017 to 2021 for a total of 50 employees in the sample group.

The OIIG issued a document request to the BOR for any and all supporting documents that were utilized by the BOR to establish the value of each of the accrued comp time balances for the 50 employees in the sample group. In its response, the BOR stated that no records existed to support the amounts accrued for the 30 selected employees for fiscal years 2017, 2018, and 2019. The BOR further stated that the accrued hours were “computed based upon clock in/out recorded in CCT.”

With respect to fiscal year 2020, the BOR responded that for 6 of the 10 employees tested, no responsive records existed. For the remaining 4 employees, the BOR tendered a one-page screenshot of a report that included the following fields: name of employee, rate of pay, comp time hours as of May 29, 2020, Hours Over 240, Dollars Over 240, MMC Buyback Hours, MMC Buyback Dollars, and Remaining Hours. This data was in summary format and did not provide specific details regarding the awarding of comp time. Moreover, no responsive time records, such as daily time sheets, were tendered that specifically detailed when the comp time was earned, who approved the time and whether the employee was eligible to earn overtime based on number of hours worked during the time the overtime was earned.

For all 10 employees tested in fiscal year 2021, the BOR provided a one-page screen shot of an internal BOR spreadsheet from the employee’s respective supervisor. The spreadsheets did not include supporting documents or detailed information to trace the number of hours accrued to relevant time and attendance records, which would have included daily time sheets, emails, and approval reports. In addition, the BOR provided a simple statement indicating that the “overtime hours for fiscal year 2021 were computed based upon hours recorded in CCT.”

OIIG Findings and Conclusions

Our review revealed that the BOR lacks an effective system of internal controls related to the administration and documentation of overtime that is converted to comp time such as written policies and procedures that are implemented and followed. Contrary to the statements that the BOR adheres to BHR’s overtime and comp time policies and procedures, we found that the BOR did not follow BHR policies which require that overtime be calculated on a weekly basis (rather than a daily basis) and that overtime be documented through written forms approved in advance. Instead of following BHR policies, the BOR relied on informal policies and practices and informed the Budget Office that it intended to formulate and release its own overtime policy. As of the conclusion of our review, the BOR had not implemented its overtime policy regarding the administration and documentation of overtime.

In addition, our review also revealed that BOR lacks internal controls with respect to recordkeeping for overtime. As discussed above, the BOR was unable to produce adequate documentation regarding overtime when it was requested by the OIIG during this review.

Finally, our review confirmed that the BOR regularly exceeds its annual budget for overtime expenses.

OIIG Recommendations

Based upon the foregoing, we recommended the following:

1. The BOR should formally implement written policies and procedures concerning the administration and documentation of overtime and related comp time conversions. As noted in the BOR's letter to the Budget office, the policy and related procedures should include, among other things, the process by which overtime is granted and paid in money and details of the CCT approval process. The policy should also require that overtime be approved in writing in advance and that such approvals and related overtime documentation be maintained for audit purposes.
2. The BOR should utilize CCT functionalities as they were designed and discontinue the use of a separate manual system to record and account for overtime and comp time earned and used.
3. The BOR should conduct an evaluation of its workforce and take the necessary actions to ensure compliance with the budgeted Planned Overtime Compensation appropriations in a given fiscal year.

In its timely response, the BOR adopted all of the OIIG recommendations.

IIG22-0860 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”) to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$40,000. On her loan applications, the subject employee stated she was the “Sole Proprietor” of a “Business Consulting” business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules. During the OIIG's investigation, it was further discovered that the subject employee had also obtained \$10,000 through the SBA Covid-19 Economic Impact Disaster Loan (“EIDL”) program. The EIDL was another program through the SBA intended to help struggling businesses during the Covid-19 pandemic.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, Cook County Time records (CCT), public and subpoenaed federal Small

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Business Administration PPP loan and EIDL records, Illinois Secretary of State Corporation/LLC records, Illinois Department of Financial and Professional Regulation (IDFPR) records, North American Industry Classification System records, Chase Bank records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee’s statements during her OIIG interview prove that she provided false and misleading information about owning a business and the revenue the business generated to obtain two federal PPP loans. Searches of state and public record databases and the subject employee’s bank records failed to show any evidence that the subject employee operated the business listed on her loan applications or any other business. After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent the entirety of the federal PPP funds she received on payroll costs for the fictitious business.

Moreover, the OIIG found that the subject employee also provided false information about owning an agricultural business to obtain a \$10,000 SBA emergency loan through the EIDL program which was intended to help struggling businesses during the COVID-19 pandemic. After fraudulently obtaining the EIDL funds, bank records show that the subject employee then improperly spent those funds entirely on personal expenses.

Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to CCH as it can erode the public’s trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that some of the subject employee’s conduct in fraudulently obtaining the loans occurred while she was on CCH time.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee’s employment be terminated and that she be placed on the *Ineligible for Hire List*. Aggravating factors considered in making this recommendation include the fact that the subject employee committed fraud against the federal government at times while on CCH time.

This report was issued September 26, 2023, and CCH adopted the OIIG recommendations. The subject employee resigned during termination proceedings.

Activities Relating to Unlawful Political Discrimination

In April of 2011, the County implemented the requirement to file Political Contact Logs with the Office of the Independent Inspector General. The Logs must be filed by any County employee who receives contact from a political person or organization or any person representing

any political person or organization where the contact relates to an employment action regarding any non-Exempt position. The OIIG acts within its authority with respect to each Political Contact Log filed. From October 1, 2023, to December 31, 2023, the Office of the Independent Inspector General received one new Political Contact Log.

Post-SRO Complaint Investigations

The OIIG received no new Post-SRO Complaints during the last quarter.

New UPD Investigations not the result of PCLs or Post-SRO Complaints

The OIIG received no new Unlawful Political Discrimination (UPD) inquiries during the last reporting period. The OIIG also continues to assist and work closely with compliance personnel in the Bureau of Human Resources, Forest Preserves, Cook County Health (CCH), and Assessor by conducting joint investigations where appropriate and supporting the compliance personnel whenever they need assistance to fulfill their duties under their respective Employment plans.

Employment Plan – Do Not Hire Lists

The OIIG continues to collaborate with the various County entities and their Employment Plan Compliance Officers to ensure the lists are being applied in a manner consistent with the respective Employment Plans.

OIIG Employment Plan Oversight

Per the OIIG Ordinance and the Employment Plans of Cook County, Cook County Health, and the Forest Preserves, the OIIG reviews, *inter alia*, (1) the hiring of *Shakman* Exempt and Direct Appointment employees, (2) proposed changes to Exempt Lists, Actively Recruited lists, Employment Plans and Direct Appointment lists, (3) disciplinary sequences, (4) employment postings and related interview and selection sequences and (5) Supplemental Policy activities. In the last quarter, the OIIG has reviewed and acted within its authority regarding:

1. Two proposed changes to the Cook County Actively Recruited List;
2. One proposed change to the Public Defender's Actively Recruited List;
3. Fifteen proposed changes to the Cook County Exempt List;
4. Three proposed changes to the CCH Direct Appointment List;
5. The hire of nine CCH Direct Appointments; and,
6. Five proposed changes to the Cook County Employment Plan.

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Monitoring

The OIIG currently tracks disciplinary activities in the Forest Preserves and Offices under the President. In this last quarter, the OIIG tracked eight disciplinary proceedings including Employee Appeals Board and third step hearings. Further, pursuant to an agreement with the Bureau of Human Resources, the OIIG tracks hiring activity in the Offices under the President, conducting selective monitoring of certain hiring sequences therein. The OIIG also tracks and selectively monitors CCH hiring activity pursuant to the CCH Employment Plan.

Conclusion

Thank you for your time and consideration to these issues. Should you have any questions or wish to discuss this report further, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Steven E. Cyranoski".

Steven E. Cyranoski
Interim Inspector General

cc: Attached Electronic Mail Distribution List

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