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TONI PRECKWINKLE

February 21, 2025

President

Cook County Board
of Commissioners

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

Dear President Preckwinkle and Board of Commissioners:

The Office of the County Auditor (OCA) conducts follow-up procedures on open recommendations. Per the County Auditor Ordinance, Section 2.311.14 – Audit Follow-up, “The Auditor shall follow up on audit recommendations as practical to determine if corrective action has been taken. The Auditor may request periodic status reports from audited agencies regarding actions taken to address reported deficiencies and audit recommendations.” The OCA will submit the status report on open recommendations to the County Board for referral to the Audit committee.

In order to complete our report, we contacted the Management of each department that had open recommendations to request an update as to the current status of each recommendation. Of the 16 open recommendations, 4 were reported as still in progress and 12 were reported as being completed by Management but are included in our report pending verification of completion by the OCA. Please refer to the attached report for the status of the 16 open recommendations as of November/December 2024.

We express our appreciation to all departments for providing us with updates to our recommendations. We are continually available to assist departments in their implementation of our recommendations.

Respectfully Submitted,

Mary Modelski
Cook County Auditor

Office of County Auditor

Open Recommendations Status – November/December 2024

| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimate Date of Completion |
|---|-------------------|--|---|---|---|
| Clerk of the Circuit Court – Revenue Process | | | | | |
| 4 | 10/23/15 | The Clerk of the Circuit Court provided a high-level chart indicating over \$30 million in outstanding accounts in the Traffic Division but did not provide the detail to support what this number consists of and the collection activities that have occurred. | The Corrective Action Plan includes the following: analysis on \$30M outstanding to determine feasibility: Collection agency detailed reports and internal tracking reports; Wage Garnishment Program plan; Internal processes for submitting accounts to the Local Debt Recovery Program and the State's Income Tax Refund Intercept Program along with reports supporting the activity; and Collection Agency Performance Measures for the next contract. | <p><u>Current Update</u> – The Clerk of the Circuit Court has compared two financial Statements, which consisted of the following:</p> <ul style="list-style-type: none"> • Aging Report dated June 1st, 2024, from Alliance One, which is the Collection Agency • An internal report created by our MIS Department, which summarizes the outstanding collection balances as of June 1st, 2024, that is separated by District and Municipality <p>The Analysis revealed a small variance of 2.61% and indicated which Government Agencies held larger variances.</p> <p>These analytical findings were presented to the County's Internal Auditing Team with the goal of highlighting the progress made and next steps to further the analysis. One of the recommendations was to reach out to the prior CFO of this office to gather context on the cause for this finding. The Clerk of the Circuit Court was unable to establish communication. The other step consists of further examining the aging totals of Government Agencies that held the higher variance. Once this action is completed, both the County and Clerk of the Circuit Court should have greater assurance to close this item.</p> | Still in Progress - Completion date is TBD |

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| Clerk of the Circuit Court – Revenue Process – continued | | | | | |
| | | | | <p><u>Prior Update</u> – The Clerk of the Circuit Court has compared two financial documents which consists of the following:</p> <ul style="list-style-type: none"> • Aging Report dated November 30th, 2022, from Alliance One, which is the Collection Agency • An internal report created by our MIS Department which summarizes the outstanding collection balances as of November 30th, 2022, that is separated by District and Municipality <p>The Aging Report provided by Alliance One that had 16,000 lines was sorted, however the Municipality information was based on the Individual’s address versus the City or Government Body that issued the ticket, fee, or fine. The primary source of information that is shared between Alliance One and Clerk of the Circuit Court is the number associated with the ticket, fee, or fine. Our Office is currently working with Alliance One to reorganize their data to sort the information by the Agency that issued the ticket, fee, or Fine as the leading factor. Once this information is uploaded into Alliance One’s database, we can then truly compare the outstanding receivables.</p> | |
| Animal Control - Cash Management Process | | | | | |
| 6 | 7/16/2020 | Animal Control’s current process to allocate revenue in iNovah Point of Sale, is to simply lump all tag sales revenue under the 1yr tag sales. Under this process, no transactions are posted under 3-year tag sales and therefore no revenue gets allocated to this code. | When the Department of Revenue initiated Animal and Rabies Control to start recording revenue in the iNovah application, we were implementing Phase I of the Hyland OnBase project. The Hyland OnBase system does capture one year and three-year tag sales; however, it does not allocate credits that are posted to one-year and three-year | <u>Current Update</u> - In contact with the Vendor to address tag sales, credits (as needed) as well as other key ARC business processes. Requirements & SOW are review by the vendor/County. Some customization is expected and based on those a better timeline will be shared. Anticipated to make | Still in Progress - 06/01/25 |

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|--|-------------------|---|---|---|--|
| Animal Control – Cash Management Process – continued | | | | | |
| | | | tag sale transactions. With the implementation of Phase II of Hyland OnBase, Animal and Rabies Control will have the ability to separate the one and three tag sales in the iNovah application. After Phase II of the Hyland, OnBase project is complete, ARC will have the ability to provide detailed reports identifying 1-year and 3-year tag sales with credits. | <p>significant movement in the procurement process in 1st/2nd quarter 2025 as active discussions with the vendor are in place, with a session scheduled for the week of 12/12.</p> <p><u>Prior Update</u> - ARC has revised its tag return/credit process by reducing the amount of tag returns allowed by clinics and will institute an exchange program so that tags are not credited but exchanges and transactions are easily identified, and credits will not have to be tracked</p> <p>A new system update and enhancement implementation is still pending which will include a more advanced inventory tracking method and management tools. Procurement for these enhanced functionality/services is in process.</p> | |
| Grant Management Process | | | | | |
| 1 | 3/31/2021 | The grants management process is decentralized. Each department/bureau manages their respective grant independently. Decentralization has led to inconsistent communication, practices, and inefficiencies within the County and between the awarded departments, Budget and the Comptroller’s staff. Examples of the issues encountered were the following: not having a dedicated staff responsible for researching new grant opportunities, grant agreements and documents were not found in a centralized location and were not readily available for review and inadequate financial reporting and accounting knowledge by those responsible for managing grants was also found. Our office recommends a | The Bureau of Finance (BOF) recognizes and agrees with the Auditor's recommendation to establish a grants task force. This task force will be selected to review the Auditor’s recommendations, research the pros and cons of centralization over the County’s current decentralized state and provide recommendations that BOF can then work with all stakeholders to implement. BOF anticipates that this recommendation will require several years of work broken into phases, which will include: Phase I – Research and requirements gathering by the Grant Task Force – Q3 2021, Phase II – Recommendations for future state of grants management provided by the Grant Task Force – Q2 2022 (to be incorporated in FY2023 budget process), | <p><u>Current Update</u> - Grant Management Centralization The auditor’s recommendation was to establish a task force to get inputs to improve our processes. DBMS got a contract with the vendor and kicked off the Grants infrastructure optimization project in summer 2024. I would think we implemented your recommendation and close this.</p> <p>We shared the project plan with the Board when we sought their approval for the contract and the actual new policy and process will be finalized and implemented as communicated to the Board.</p> | <p>Reported as Completed</p> <p>The OCA received and is currently reviewing the contract. The OCA did confirm that the Grants Task Force was formed as recommended.</p> |

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|--------------------------------------|-------------------|---|---|---|---|
| Grant Management Process – Continued | | | | | |
| | | task force to include representation and input from grant departments to focus on items to centralize the grant management process. | Phase III – Implementation of Grants Task Force recommendations – Q1 2023. The grant task force, together with the departments impacted by the recommendations, will be tasked with finalizing a timeline for implementation of the task force’s recommendations. BOF will then report out progress being made accordingly. | <u>Prior Update</u> - Final negotiation with a selected vendor is underway, and BOF hopes to have the agreement ready to be sent to review by Board of Commissioners in May 2024. Once the agreement is executed BOF anticipates launch of consultant support over the summer, with standup of Grants Task Force by late summer. This is a modified approach to the corrective action plan but would reflect substantial progress toward addressing finding. | |
| 2 | 3/31/2021 | The Department of Budget and Management Services does not have current comprehensive written policies and procedures regarding the grant management process. Due to a turnover in the department and lack of sufficient resources, developing policies, procedures and reviews of processes were not a high priority. Also, a tool that they utilize called the Grant Tracker was not kept current. It should be maintained with accurate dates, data and accessed by only appropriate individuals. Documented policies and procedures would include individual job functions and responsibilities, timelines and form/documentation required to be completed for employees who are responsible for managing the grant process. We recommend that the Department of Budget and Management Services develop a policy and procedure manual for their own department, update the manual as lessons are learned, confirm information input into Grant Tracker is accurate, along with provide training at least annually. | The Department of Budget and Management Services agrees that the development of internal standard operating procedures (SOP) for grants administration as a companion piece to the Grants Manual will further clarify the specific tasks to be conducted by the Department of Budget and Management Services staff. They stated that it will also allow for performance KPI's to be developed, implemented, tracked, and evaluated for staff responsible for performing each task. They are currently working with a policy team from the University of Illinois at Chicago to identify (a) best practices in grants administration (which will serve as the basis for SOP development) and (b) what resources (staffing and software) are necessary to implement a best-practice grant administration infrastructure. This work is ongoing, with recommendations anticipated in May of 2021. The response to the Grant Tracker was that EBS is their platform for which accuracy about the grant matters. So an evaluation of their accuracy will focus on the staff’s record of accurately taking information submitted by user departments on various request forms and inputting it into EBS. They are currently working with the Office of the | <u>Current Update</u> - Policy and Procedure - DBMS has our departmental policy and procedures for grants. I would call this resolved. <u>Prior Update</u> - Nearly all grant procedure documents have been drafted for final review. DBMS anticipates that final versions will be approved and enacted by May 2024. | Reported as Completed The OCA has requested and is waiting to receive the completed version of the implemented policies and procedures. The various sections were being combined by DBMS for the OCA. |

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| Grant Management Process – Recommendation #2 (Continued) | | | | | |

Chief Financial Officer and the Bureau of Technology to explore consulting services that provide grants management policy development and technological platforms that achieve holistic grants management process.

Elliott Data System Implementation Process - Recommendation 1,

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| 1 | 6/10/21 | <p>The planning phase of the Elliott Data System implementation failed to include a project plan addressing critical components. Our audit found specific components were missing/not implemented. Our five (5) part recommendation addresses components that still need to be implemented.</p> <p>1) Define, document, and implement the following:</p> <ul style="list-style-type: none"> • Policies and procedures for the use, addition, modification, removal, and deployment of asset within the Elliott Data System. • A syntax as to how assets are to be identified when added to the Elliott Data System. • User roles and permissions to access (inquire), add, modify, and delete items within the Elliott Data System. • Required fields to be completed for each asset, prior to its being utilized or deployed.2) Complete a full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System. | <p>EMRS concurs with the recommendation to the extent that it requires EMRS to implement an inventory management solution capable of maintaining accurate and complete inventory records in accordance with the Federal Regulations governing the federal grant dollars it receives. The department's response to the recommendation is as follows:</p> <p>1) Define, document, and implement</p> <ul style="list-style-type: none"> • EMRS has crafted an inventory procedure document to guide the process of inventorying a grant-funded asset from the time of the using section's (or partner organization's) initial request to the purchased asset's receipt and entry into EDS. EMRS is currently engaged with the Bureau of Administration's Office of Research, Operations, and Innovation (ROI) to review and revise these procedures considering both the Auditor's report and ROI suggestions. • EMRS concurs that common inventory syntax is important. EMRS will initiate discussions with both ROI and the Comptroller's office to consider the creation of syntax to be used by all county departments. • EMRS concurs that well-defined user roles and permissions to access, add, modify, and delete items to the inventory system are necessary to ensure accuracy and prevent loss and theft. Given the importance of authorization in any inventory management system, EMRS will review current EDS user roles and permissions with both the vendor and ROI and implement their. | <p><u>Current Update (N/A)</u> - Closed with the implementation of the new inventory policy and procedure manual.</p> | <p>Completed</p> <p>The OCA is in receipt of the new inventory policy and procedures manual.</p> |
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| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimate Date of Completion |
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| Elliott Data System Implementation Process - Recommendation 1 (Continued) | | | | | |
| | | | recommended changes. It is important to note EDS has the ultimate safeguard to identify theft and fraud; namely, it creates and maintains a record that logs every entry into the system that cannot be altered by any user, including the system administrator | | |
| Elliott Data System Implementation Process - Recommendation 1, Point 2 | | | | | |
| | | 2) Complete a full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System. | <p>2) Conduct a complete full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System.</p> <ul style="list-style-type: none"> • EMRS concurs with this recommendation, as it constitutes a baseline component of meeting EMRS' federal equipment requirements. As we discuss above, 99% of the Master Asset List has been integrated into EDS and we anticipate both the creation of an EDS record for the remaining assets and removal of appropriate assets (with necessary approval from the Illinois Emergency Management Agency) from the inventory by the end of Q4 2022. | <p><u>Current Update</u> - Radio inventory is 98% complete -- working with the Sheriff to track down remaining few stragglers and missing radios. Will finalize complete inventory by the end of the fiscal year. EMRS was informed by CCSO that they have inhibited the radios on the radio system via the Radio Control Manager software. Once the radios attempt to affiliate with the system, they will be inhibited.</p> <p>As of this report, the aforementioned radios failed to show up on the system. However, if they are powered up and attempt to affiliate in the future, they will go dark.</p> <p>It should also be noted that as part of the County's Single Audit, auditors selected a sample of radios and were able to locate all of the sample radios. No inventory audit findings were issued. EMRS and Sheriff are closely collaborating, with weekly meetings, to make this project a success.</p> <p><u>Prior Update</u> - Still in progress – no new update this quarter. We continue to work with all parties involved to complete the radio inventory.</p> | Still in Progress 11/30/25 |

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| Elliott Data System Implementation Process - Recommendation 1, Point 3 | | | | | |
| | | <p>3) Establish connectivity between the Elliott Data System and WebEOC, along with:</p> <ul style="list-style-type: none"> • Review user access permission for use of the module. • Synchronize assets between the modules and ensure modules are kept current. | <p>3) Establish connectivity between the Elliott Data System and WebEOC.</p> <p>Currently, EMRS respectfully disagrees with this recommendation for the following reasons:</p> <ul style="list-style-type: none"> • The rules, regulations and grant guidance governing the federal funds EMRS receives and manages do not require connectivity with a separate system to supplement a grantee’s inventory system. • While WebEOC provides EMRS with an additional means of identifying the location of an EMRS asset at any given time, it is primarily a virtual crisis management system and not an inventory management system. • EMRS has only just begun the implementation of EDS as its primary asset tracking tool and prefers to perfect the policies, procedures, and functionality of EDS (as it applies to EMRS operations) over several inventory cycles before considering interconnectivity with a separate system. • EMRS has already begun to explore the potential for interconnectivity between WebEOC and EDS. While interconnectivity is possible, it is currently unclear what level of connection/communication that can occur between the two systems. As such, EMRS seeks to perfect the implementation of EDS before pursuing interconnectivity. • EMRS recognizes the potential benefits in interconnecting the two systems and will continue to pursue the feasibility of this enhancement with the platform manufacturers and ROI, time and resources pending. | <p><u>Update N/A</u> - This item remains on hold -- focus will remain on basic implementation and other Auditor recommendations before we examine this interconnection.</p> <p>No work has been completed on this recommendation. As indicated in our original response, this is an aspirational goal which exceeds the rules, regulations and grant guidance governing the federal funds EMRS receives and manages. As EMRS remains in the implementation phase of EDS as its primary asset tracking tool, it prefers to perfect the policies, procedures, and functionality of EDS (as it applies to EMRS operations) over several inventory cycles before considering the interconnectivity with a separate system.</p> <p>Further, the feasibility of interconnecting the two systems (EDS and WebEOC) remains unknown. We will, however, continue to explore this aspirational goal.</p> | <p>N/A</p> <p>No Expected Date of Completion needed</p> |

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| Elliott Data System Implementation Process - Recommendation 1, Point 4 and 5 | | | | | |
| | | <p>4) Implement a cycle count process by which assets are:</p> <ul style="list-style-type: none"> Accounted for on a regular basis. High value or easily lost assets should be cycle counted more frequently. Verified as within the location where assigned, are in working condition and received/scheduled any required preventive maintenance. Properly tagged and labeled, including any required personal protective gear required for use. | <p>4) Implement a cycle count process.</p> <ul style="list-style-type: none"> At this point, the implementation of a cycle count is an aspirational goal. EMRS is in the process of implementing EDS with the goal of compliance with the Uniform Grant Guidance governing the federal funds it manages. Said guidance envisions a complete inventory at least every two years. As such, EMRS is committed to periodic count inventories | <p><u>Update N/A</u> - We have begun quarterly reviews of key inventory (Assets that are used most frequently will be spot checked on a quarterly basis).</p> <p>Relevant grant guidance requires a basic (and complete) inventory every two years. As such, EMRS remains committed to periodic inventories. To that end, EMRS has inventoried all of the relevant assets in its possession and entered same into EDS. EMRS continues to work with its sub-grantees to identify and inventory relevant assets in their possession.</p> | <p>N/A</p> <p>No Expected Date of Completion needed</p> |
| | | <p>5) Work with the appropriate Bureaus/Departments (Finance, Procurement, Salvage) to determine key attributes of assets such as:</p> <ul style="list-style-type: none"> Purchase date Method of purchase (i.e., grant, operating funds, cost sharing) Useful life Disposal/write off requirements and notification procedures for any grantors, Departments/ Bureaus, or shared partners who uses the asset(s) or provided funding for acquisition/maintenance. | <p>5) Work with the appropriate Bureaus/Departments (Finance, Procurement, Salvage) to determine key attributes of assets.</p> <ul style="list-style-type: none"> Collaboration with County Bureaus and Departments is at the core of EMRS' efforts to track down missing information on all Master Asset List assets entered into EDS. | <p><u>Current Update (N/A)</u> - Closed with the implementation of the new inventory policy and procure manual.</p> | <p>Completed</p> <p>The OCA is in receipt of the new inventory policy and procedures manual.</p> |

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| Employee Reimbursement Process – Cook County Health and Human Services | | | | | |
| 6 | 06/02/2023 | <p>It was determined through review that the current Cook County Health & Hospital System (CCHHS) Tuition Reimbursement Program Procedures was last revised in February 2013. The policy being outdated could expose CCHHS to internal control risks and does not address needed procedural improvements throughout the various departments.</p> <p>During our testing of 11 tuition reimbursement requests for Cook County Health & Hospital System (CCHHS) Nursing Staff the following exceptions were identified:</p> <ul style="list-style-type: none"> • There was one occurrence where the total amount on the 29A Form did not agree with the tuition reimbursement noted on the report provided by CCHHS HR. • There was one occurrence where the Application for Tuition Reimbursement was not submitted with the reimbursement request. • There were four occurrences where the CCH Tuition Reimbursement Checklist Part #1 was not submitted with the reimbursement request. • There were two occurrences where the CCH Tuition Reimbursement Checklist Part #2 was not submitted with the reimbursement request. • There was one occurrence where paid receipts, transcripts, canceled check(s), and/or credit card statement were not submitted with the reimbursement request. | <p>Management agrees with the finding and will institute the practice of reviewing and updating the Tuition Program every two years or as needed. In addition, procedures will be revised to include a review and sign off by CHRO or designee that all required documentation is included and properly completed before submission for reimbursement. Estimated date of completion 08/01/23</p> | <p><u>Current Update</u> - RFP is complete and we've selected Deloitte to continue the HR Service Link work. The final automations anticipated to be completed by the end of FY25</p> <p><u>Prior Update</u> - There has been successful process improvement made to the tuition reimbursement process since the 4Q2023 update from the previous Chief Human Resources Officer.</p> <p>Approximately 80% of the tuition reimbursement process has since been automated within a software program called Salesforce. Within the Salesforce tool, HR operations has been able to eliminate paper forms and submissions and transition to a mostly paperless process. Documents from employees are uploaded into the system and all tuition reimbursement program documents are all housed within Salesforce. All activity within the Salesforce tool is time/date stamped so that HR operations has an accurate record. The system automatically rejects employees who are not eligible for Tuition Reimbursement based on the eligibility criteria. HR operations is able to add electronic case notes within the Salesforce system and to track all communication/case management for all employee cases.</p> <p>We are also able to run reports from the system as needed, which was not possible in the past. The Tuition Reimbursement Agreement Form (2-year payback) process has also been automated through Salesforce.</p> | <p>Still in Progress 11/30/25</p> |

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| Employee Reimbursement Process – Cook County Health and Human Services (Continued) | | | | | |
| | | <p>We recommend that Cook County Health & Hospital System (CCHHS) Human Resources (HR) complete the following:</p> <p>The current Cook County Health & Hospital System Tuition Reimbursement Program Procedures should be reviewed and updated on a consistent basis to ensure it is being properly implemented as intended and are producing the desired goals and objectives.</p> <p>Tuition Reimbursement Request supporting documentation submitted to CCHHS HR should be reviewed by one or two designated staff personnel to make certain each item is included and properly completed per the Cook County Health & Hospital System Tuition Reimbursement Program Procedures.</p> | | <p>There is additional automation desired. Approximately 20% of the tuition reimbursement process still needs to be automated including the automation of disbursement of funds which is still a manual process.</p> <p>Additional education about the tuition reimbursement program and Salesforce tool is needed. HR operations is currently partnering with the HR business partner in nursing to assist with improving this in the future.</p> | |
| Judicial Advisory Council – Grant Utilization Process | | | | | |
| 1 | 1/12/2024 | <p>During our review of the grant life cycle process in the JAC, we noted the following concerns over the issuing, monitoring, and tracking of grants funded by Cook County:</p> <ul style="list-style-type: none"> • The grant management policies and procedures in the JAC were last updated on September 1, 2018. According to management, modifications to their procedures have been made, but were not provided. Upon testing of the policies and procedures, JAC’s policies and procedures were found not to be consistent with departmental practices. • At the end of the RFQ/RFP evaluation process, lower ranked responders and proposers were issued grants. Although the JAC Executive Team exercised discretion consistent with the applicable RFQ/RFP procurement process, including consideration of the | <p>Management accepts the recommendations as listed and offers the following corrective action response:</p> <p>Although the JAC internal “Grants Manual” dated back to 2018 for the purposes of this audit. The practices of JAC during FY22 (and beyond) also had to align with the “Grants Management Manual” of 2019 developed and promulgated by the Cook County Department of Budget and Management Services of the Bureau of Finance (DBMS and BOF) and fiscal specific practices needed to align with the “Grant Subaward Financial Management Manual” published 8/26/22 and revised 2/16/23 as promulgated by BOF. Therefore the JAC is currently updating its internal “JAC Grants Manual” and anticipates integrating best practices currently applied to ARPA grants management to all its grants as well as integrating practices in collaboration</p> | <p>Update to the JAC Grants Manual:</p> <p>The initial first draft of the Grants Manual was shared with the OCA in May 2024. Since that time, the JAC continued to work to refine the Manual until it is in the attached finalized version dated November 1, 2024.</p> <p>The updated Grants Manual documents grants management policies and procedures includes Pre Award Grants Management, (i.e. Initiation of NOFOs, RFQs, Board approval) to Post Award Grants Management (i.e. Grant Onboarding, Grant Compliance, and Grant Closeout). In addition, the manual includes sample documents in the Appendices sections.</p> | <p>Reported as Completed 5/31/24 - Continuous Quality Improvement in place for balance of FY24 and beyond.</p> <p>The OCA has received and is reviewing the 11/01/24 Grants Manual.</p> |

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| Judicial Advisory Council – Grant Utilization Process (Recommendation #1 Continued) | | | | | |
| | | <p>geographic spread of awards, and demographics of communities served, the discretion exercised was not adequately documented to ensure a transparent process in award determinations.</p> <ul style="list-style-type: none"> When the RFQ method is used to solicit responders, qualified responders are placed on a qualified list. However, when a grant is awarded from the qualified list, JAC does not document how the qualified responder was selected for the grant award. When the qualified list selection process is neither documented nor supported. The JAC had an invoice dated November 15, 2021, that was not paid until January 19, 2023. The JAC advised OCA that the delayed payment was due to technical difficulties. We were advised by management that a monitoring log is maintained for each grant. The log is to document the activities with the grantee such as site visits, contact made with the grantee regarding the required reporting and the payments provided. However, upon inquiries with staff, we discovered the monitoring log is not being maintained as required. Without such monitoring activities being documented, it is difficult to verify if they are being performed. <p>The OCA recommends that the JAC:</p> <ul style="list-style-type: none"> Update the JAC Grants Manual to document and develop a comprehensive grant management policies and procedures manual. The manual should document the complete process from the development of the grant plan to the final close out of the grant. The manual should include a sample of documents created in the process, as well as, developing a timeline and process for updating the | <p>with the Bureau of Economic Development, Office of the Chief Procurement Officer, DBMS and BOF as they are each actively advancing a countywide set of practices in grants management.</p> <p>The JAC Grants Management Manual for JAC will be complete by May 2024 although the improved practices are already in place because the JAC has expanded relevant grants management personnel over the course of fiscal year 2022 and 2023, and the operation conforms with ARPA related oversight and practices.</p> <ul style="list-style-type: none"> All grant awards are awarded via a competitive process through an RFQ, RFP, or Notice of Funding Opportunity and supported by the Office of the Chief Procurement Officer, as applicable. Monitoring Logs: Beginning with ARPA grants, JAC has overhauled its process for documenting monitoring and engagement with subrecipients. Grant Monitors are required to consistently update the monitoring logs for each subrecipient. The log includes any contact made with subrecipients via email, phone, and site visit. Each subrecipients has a monitoring log as part of their file that can be found on the SharePoint site that is available for review by management at any time. In addition, we anticipate with the GovGrants grants management software, will help to support the monitoring of subrecipients and tracking subrecipient engagement. Management will review the monitoring logs on a monthly basis to ensure that the logs are current. Monitoring log maintenance and review is integrated in the supervisory oversight of grant monitors on either a monthly or more frequent basis depending on the grantee involved. | <p>The Grants Manual will be updated as needed, with an annual review conducted at the beginning of each County fiscal year. We have expanded our Grants operation with a new fiscal team. The Fiscal team would work in partnership with the Grants team to ensure fiscal compliance. The teams are monitoring expense and payments in the GovGrants system to ensure payments are issued in a timely manner.</p> <p>The grants management policies and procedures have been updated and documented in the most recent Grants Manual finalized on November 1, 2024. The policies and procedures reflected in the updated Grants Manual reflect current departmental practices. In addition, the updated manual also includes the best practices the JAC commits to setting as a minimum standard of excellence as we continue to improve the grant operations and build on existing policies and procedures.</p> <p>The RFQ/RFP processes have been outlined in detail in the updated Grants Manual in the Initiation of Request for Qualifications (RFQ) section.</p> <p>Improvements have been made in the invoicing process to avoid delayed payments and are documented in the Grants Manual in the Grant Financial Roles and Responsibilities section. Grantees initiate their payment requests in the GovGrants system. After approved by staff an automated email is generated to process for payment promoting regular communication with grantees about outstanding invoices/reports and having a follow-up system.</p> | |

| Orig. Rec, # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|--|-------------------|---|------------------------|---|------------------------------|
| Judicial Advisory Council – Grant Utilization Process (Recommendation #1 Continued) | | | | | |
| | | <p>manual as changes occur to ensure the policies and procedures remain current.</p> <ul style="list-style-type: none"> • Monitor awards and payments to ensure timely release. • Document the supplemental criteria used in the RFP and RFQ methods to select a Grantee. • Develop a process for management to periodically review that the monitoring log is being maintained for each grant as required; the log documents the activities with the grantee such as site visits and contact made with the grantee regarding the required reporting and the payments provided. <p>With the implementation of the above recommendations, we believe the JAC will strengthen their internal control processes over the transparency of awarding grants and the subsequent monitoring of the grant activities on a timely basis.</p> | | <p>A drawdown section is reflected in the grantee portal that reflects the grantee's running expense balance. The system does not allow expenses to be reported against exhausted funds which enforces timely payments and regular communication among the delivery, or unusual payment patterns. Payments are advanced initially and subsequent payments are issued based on a demonstration of need.</p> <p>The processes and the supplemental criteria used to select a grantee are documented in the Grants Manual, Selection from Qualified List of Providers List, section. In addition, the processes are also outlined in the Executive Summary for each RFP and RFQ and made available for the general public on the JAC Grants website.</p> <p>Both the Grants Management Director and Assistant Grants Management Director review monitoring logs and site visit documentation on a quarterly basis. The fiscal team is not required to conduct site visits but will if there are financial concerns and desk audits needed. The Director of Financial Control reviews monitoring logs on a quarterly basis. During these reviews, we will compare log entries with financial reports, check for any inconsistencies, and ensure that all required documentation is complete and accurate.</p> <p>The JAC agrees that with the implementation of the OCA recommendations, the JAC has strengthened internal control processes for the effective programmatic and fiscal surveillance of grantee organizations.</p> | |

| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimate Date Of Completion |
|--|-------------------|---|--|---|--|
| Judicial Advisory Council – Grant Utilization Process Recommendation #2 | | | | | |
| 2 | | <p>The OCA randomly selected 28 payments from the 172 transactions located in the Cook County Oracle E-Business Suite Enterprise Resource Planning (EBS) system. The 28 transactions were tied back to the program recipient folders. OCA discovered that the JAC did not sufficiently collect, monitor, store, and retain grant documentation in accordance with the Local Records Commission of Cook County, IL Application for Authority to Dispose of Local Records.</p> <ul style="list-style-type: none"> • The 28 program recipient folders did not contain a Letter of Good Standing. This oversight may lead to the awarding of grant funds to applicants who are not in Good Standing. • The 28 program recipient folders did not contain documentation of a site visit. We were advised by management that site visits are performed once per fiscal year. Grant monitoring through site visits is required to evaluate performance and compliance with agreement terms and conditions. • Three of the 28 program recipient folders had agreements issued without retaining documentation of the Sole Source method evaluation process, and 8 of the 28 program recipient folders did not have a Sole Source Justification and Certification Form at the time of testing. After further involvement with the Office of the Chief Procurement Officer and JAC management, approved Sole Source documentation was then finally located. • Thirteen of the 28 program recipient folders did not contain executed agreements and agreement extension addendums. Grant programs and recipients cannot be adequately monitored without | <p>Management accepts the recommendations as listed and offers the following corrective action response:</p> <ul style="list-style-type: none"> • JAC continues to evolve and improve on organizing supporting documentation. Since ARPA, the JAC has improved its tracking of supporting documentation with the use of SharePoint. The SharePoint site is organized by Grant Initiative, Applicants, and Subrecipients. Each Subrecipient has a folder that contains, the agreements, fiscal documents, monitoring log, risk assessment. A SharePoint Directory has also been created to support the navigation of the site to be better be able to locate documentation. • The JAC documents its evaluation process in the Executive Summary upon completion of the grant award process for each Grant Initiative. The JAC began public posting Executive Summaries of each grant initiative on the JAC Grants website in the fall of 2022. • All applicants are asked to submit a Letter of Good Standing along with their application. The Letter of Good Standing is housed along with the applicant’s grant application for funding. • As mentioned previously, each subrecipient has a folder that contains the subrecipient agreement, financial documents (including financial reports), and amendments. Programmatic reports are now housed in Smartsheet’s, until the GovGrants system becomes available. | <p>Sort the documentation folders based on fiscal year, procurement method, program purpose, then grant recipients:</p> <p>All ARPA grants have separate records in the GovGrants system by funding source, year, and program. All non-ARPA grants have folders in Sharepoint organized similarly. This organization approach is also outlined in the Grants manual in the Key Elements of a Grant Program Folders section. Completely document the evaluation process prior to the execution of an agreement.</p> <p>Documentation for the evaluation process for each Notice of Funding Opportunity and RFQ is located in Sharepoint.</p> <p>Ensure the Sole Source Justification form accurately:</p> <ul style="list-style-type: none"> o Reflects the agreement time period. o Reflects a completely documented and executed form. o Reflects a completed agreement renewal. o Stored appropriately within JAC file structure and a copy resides in the Office of Procurement. <p>Professional Services agreements are found in Sharepoint. Each organization with a service agreement has a sole source justification form, that reflects the agreement time periods, an executed agreement, and a copy resides with the Office of Procurement.</p> <p>Retain the Letter of Good Standing in the grant recipients’ folders.</p> | <p>Reported as Completed 5/31/24 - Continuous Quality Improvement in place for balance of FY24 and beyond</p> <p>The OCA has received and is reviewing the 11/01/24 Grants Manual</p> |

| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimate Date Of Completion |
|--|-------------------|--|------------------------|--|-----------------------------|
| Judicial Advisory Council - Grant Utilization Process Recommendation #2 | | | | | |
| | | <p>reviewing the retained executed agreements and extension addenda for agreed upon terms.</p> <ul style="list-style-type: none"> • Four of the 28 program recipient folders where payments were made for services rendered outside of the agreement period, and three of the 28 program recipient folders had payments made for services rendered but did not have an invoice retained. Grant monitoring of the terms and conditions of the agreement is inadequate when payments are made outside of the agreement period and invoices are not retained. • Seventeen of the 28 program recipient folders did not contain fiscal year 2022 programmatic and fiscal reports. Monitoring the progress of recipients for the purpose of maintaining transparency and preventing fraud and abuse is hampered without programmatic and fiscal reports. • Eighteen of the 28 program recipient folders did not contain the Notice of Award letters sent to the recipients. Compliance with the Local Records Commission of Cook County, IL Application for Authority to Dispose of Local Records provision on the retention of grant records and reports for three years after the final expenditure report is prohibited. <p>The OCA recommends the JAC:</p> <ul style="list-style-type: none"> • Sort the documentation folders based on fiscal year, procurement method, program purpose, then grant recipients. • Completely document the evaluation process prior to the execution of an agreement. • Ensure the Sole Source Justification form accurately: <ul style="list-style-type: none"> o Reflects the agreement time period. | | <p>Letters of Good Standing are retained in all grant applicant's application folder. All grant recipients have an application folder. The letter of good standing is submitted as part of their application can be located in the application folder.</p> <p>All service agreement folders can be found on Sharepoint, and includes all of the required documentation, including executed amendments, all pages of the agreement, with the agreement amount and performance period.</p> <ul style="list-style-type: none"> o An executed addenda for extensions. o The agreement period and award amount in the extension addenda. o All the pages of the agreement that was executed. <p>Pay invoices within the agreement period of an executed agreement and retain documentation to support grant payments made.</p> <p>All invoices are paid within the agreement period of an executed agreement and supporting documents are retained in Sharepoint for non-ARPA recipients. Ensure programmatic and fiscal reports are requested from the grant recipients and retained in the grant recipients' folders.</p> <p>All programmatic and fiscal reports for ARPA recipients are retained in GovGrants, and in Sharepoint folders for non-ARPA recipients. Retain copies of the Notice of Award letters. Copies of Notice of Award letters can be found in the Sharepoint folders under each funding announcement.</p> | |

| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimate Date Of Completion |
|---|-------------------|---|--|---|--|
| Judicial Advisory Council – Grant Utilization Process Recommendation #2 (continued) | | | | | |
| | | <ul style="list-style-type: none"> o Reflects a completely documented and executed form. o Reflects a completed agreement renewal. o Stored appropriately within JAC file structure, and a copy resides in the Office of Procurement. • Retain the Letter of Good Standing in the grant recipients’ folders. • The Service Agreement documentation include: <ul style="list-style-type: none"> o An executed addenda for extensions. o The agreement period and award amount in the extension addenda. o All the pages of the agreement that was executed. • Pay invoices within the agreement period of an executed agreement and retain documentation to support grant payments made. • Ensure programmatic and fiscal reports are requested from the grant recipients and retained in the grant recipients’ folders. • Retain copies of the Notice of Award letters. • Ensure that site visits are performed during the agreement period, and the evaluation results are documented and retained. | | <p>Ensure that site visits are performed during the agreement period, and the evaluation results are documented and retained.</p> <p>JAC ensures that site visits are conducted during the agreement period for all grant recipients.</p> <p>Documentation for site visits can be found in GovGrants for ARPA recipients and in Sharepoint folders for individual recipients.</p> | |
| 4 | | <p>The JAC did not have a structured Fraud Risk Management awareness program integrated into the Grant Administration and Management process. This has been attributed to the lack of written, updated standard operating procedures incorporating fraud-related activities and training. Fraud Risk Management is the mitigation of abnormalities through the implementation of controls that detect, deter, and prevent fraud. The lack of a structured Fraud Risk Management</p> | <p>Management accepts the recommendations as listed and offers the following corrective action response:</p> <p>The JAC continues to be committed to an attitude of zero tolerance for fraud. The attitude of zero tolerance for fraud continues to be reflected in our daily grant management practices. The JAC welcomes the opportunity and recommendation to further this attitude through increased emphasis on fraud mitigation, through its newly adopted Fraud Risk Management and awareness Program. The program will include additional training</p> | <p>We have included the promotion of a "no-fraud-tolerance" attitude and a culture of awareness regarding waste, fraud and abuse in our onboarding orientation for all grantees and training and continuous professional development of JAC grants management personnel. Practices delineated in the Grants Manual reinforce the "no-fraud-tolerance" attitude by building in routine accountability between grantees and programmatic and fiscal staff including regular monthly contact and reporting</p> | <p>Reported as Completed 5/31/24 - Continuous Quality Improvement in place for balance of FY24 and beyond</p> |

| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|--|-------------------|--|---|---|---|
| Judicial Advisory Council – Grant Utilization Process Recommendation #4 (continued) | | | | | |
| | | <p>awareness program leaves JAC exposed to potential grant fraud.</p> <p>The OCA recommends that the JAC introduce a structured Fraud Risk Management awareness program focused on:</p> <ul style="list-style-type: none"> • Adopting a “no-fraud-tolerance” attitude throughout JAC. • Identifying areas of vulnerability to implement controls that mitigate fraud risks within the Grant Administration and Management process. • Establishing, documenting, and implementing a Fraud Risk Management philosophy. • Communicating, at least annually, the Fraud Risk Management program awareness to the JAC Personnel and external stakeholders. | <p>regarding fraud for subrecipients during their initial Subrecipient Orientation and annually for JAC staff in grant and fiscal operations. The JAC also welcomes the support of OCA in identifying resources and training for staff to better be able to identify fraud. “No-Fraud-Tolerance Attitude” is currently in effect across all of the JAC operations; the Fraud Risk Management Awareness Program is a component of the updated Grants Management Manual to integrate any further resources from OCA and be completed no later than May 2024. The procedures in place related to managing ARPA-funded grants are integrated into JAC as the minimum standard for all grants management for help in identifying and mitigating fraud.</p> | <p>requirements and a structured approach to organizing records and documenting contacts. Adopting a “no-fraud-tolerance” attitude throughout JAC.</p> <p>The JAC has adopted a no fraud attitude throughout the JAC. The JAC has developed Fraud, Waste, and Abuse policies and procedures that are documented in the Grants Manual.</p> <p>Identifying areas of vulnerability to implement controls that mitigate fraud risks within the Grant Administration and Management process.</p> <p>The Grant Management and Financial Control leadership continues to work closely with JAC leadership to identify areas of vulnerability to implement controls to mitigate fraud risks. This leadership regularly convenes to identify patterns of challenges identified by either Financial Specialists or Grants Compliance Specialists in standard surveillance of grantees or in onboarding and closeout processes. By ensuring regular oversight of the totality of JAC grants management operations through regular contact across programmatic and fiscal personnel and leadership, the JAC is able to pursue continuous quality improvement in standard operating procedures while addressing individual challenges with specific grantees, translating those experiences into refined practices across the operation to minimize recurrence of challenges, including potential fraud, waste, or abuse.</p> <p>Establishing, documenting, and implementing a Fraud Risk Management philosophy</p> <p>The Grants Manual section IV: Preventing, Fraud, Waste and Abuse details policies and procedures for documenting and implementing the Fraud Risk Management philosophy.</p> | <p>The OCA has received and is reviewing the 11/01/24 Grants Manual</p> |

| Orig. Rec. # | Audit Report Date | Recommendation | Correction Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|---|-------------------|----------------|------------------------|-------------------------------|------------------------------|
| Judicial Advisory Council – Grant Utilization Process Recommendation #4 (continued) | | | | | |

Communicating, at least annually, the Fraud Risk Management program awareness to the JAC Personnel and external stakeholders.

In addition to raising awareness of JAC’s policies and procedures on fraud, waste, and abuse at Orientation, each subrecipient and JAC staff receives information on the no-fraud-tolerance culture at least annually and will need to acknowledge that they have reviewed the information as applicable to the grantee or JAC staff.

Medical Examiner – Department of Revenue

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| 3 | 03/06/24 | The DOR NSF procedures do not include procedures for uncollectible NSF checks for departments to follow. The NSF Procedures used by the DOR relies on the departments to collect the NSF checks and does not provide insight on how many times they should attempt to collect or further steps to take if checks are uncollectible. Uncollectible NSF checks may remain uncollected as no further actions are detailed for departments to follow. | <p>Management agrees. While DOR believes that each Department will have differing mechanisms to collect on NSFs based on their ongoing interactions with the payers, we are currently updating our procedures document to include some suggestions that can apply across all areas. Below are steps that the departments could take after DOR internal NSF processing has been completed:</p> <ul style="list-style-type: none"> • Each department is notified of the NSF and supporting documents are sent via email (i.e., reason for NSF, amount, allocation code, name, etc.) for their review. • Each department must verify and re-open the original debt in their invoicing/AR system and contact the payer to recover the payment and NSF fee (if applicable). • If a recovery payment is made, the DOR should be notified and will add notes to the NSF log. • If a recovery payment is not made, the department should continue with its normal collection process (Additional Notice/Invoice, Administrative Hearings (AH) process, etc.). • If the debt is unrecoverable by the department and has gone through the AH process, the DOR will pursue the debt through the Outside Collections Agency (OCA) or the | <p>A process was sent to departments on 4/3/2024 as follows: This procedure document is designed to properly track and account for NSF payments that are returned to DOR by JP Morgan Chase Bank (Chase). There are various reasons why payments are returned, and the return code will be provided by Chase when notifying DOR of the NSF returned payment.</p> <p>User agencies are to follow the steps below when receiving an NSF notification for their department:</p> <p>Upon receiving a notification from Chase, the internal process to research and record the NSF is completed by DOR, each department will be notified of the NSF and supporting documents will be sent via email (i.e., reason for NSF, amount, allocation code, name, etc.). Each department must verify and re-open the original debt in their host/AR systems and contact the taxpayer to recover the payment and NSF fee, if applicable.</p> | Completed 03/20/24 |
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| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|---|-------------------|--|--|--|---|
| Medical Examiner – Department of Revenue Recommendation #3 (continued) | | | | | |
| | | | <p>Tax Intercept program. Prior to placing department debt with an OCA or Tax Intercept, a list of eligible debt will be sent to each department to review for approval.</p> <ul style="list-style-type: none"> Once the debt is placed with either the OCA or the Tax Intercept program, DOR will process any collections received on the department’s behalf and payments will be reflected in iNovah. Each department has access to iNovah to run reports and should continue their normal reconciliation process to balance iNovah to their respective hosts/AR systems. Once the debt is placed with either the OCA or the Tax Intercept program, DOR will process any collections received on the department’s behalf and payments will be reflected in iNovah. Each department has access to iNovah to run reports and should continue their normal reconciliation process to balance iNovah to their respective hosts/AR systems. | <p>If a recovery payment is made, the DOR must be notified and will update the NSF log.</p> <p>If a recovery payment is not made, the department should continue its normal collection process (Second Notice, Administrative Hearings (AH) process, etc.).</p> <p>If the debt is unrecoverable by the department and has gone through the AH process, the DOR will pursue the debt through the Outside Collection Agency (OCA) or Tax Intercept process, if applicable. DOR will communicate with each department regarding debt placed with an OCA or through the Tax Intercept Program, if applicable.</p> <p>Once the debt is placed with either the OCA or the Tax Intercept Program, DOR will collect on the department’s behalf and payments will be reflected in iNovah. Each department has access to iNovah to run reports and should continue their normal reconciliation process to balance iNovah to their respective hosts/AR systems.</p> | |
| Medical Examiner - Cash Process & Vendor Contract Compliance | | | | | |
| 2 | 03/15/24 | <p>We noted that 35 out of 40 refunds were related to duplicate payments. System limitations in LabLynx are not identifying and preventing payments that cause refunds. LabLynx is not detecting duplicate payments for cremation permit requests. The MEO is attempting to resolve the issue with the help of LabLynx, the DOR and Chase Bank.</p> <p>The MEO should continue to work with LabLynx to investigate the potential implementation of detection controls to prevent duplicate payments.</p> | <p>Lablynx did not have the capability of identifying and preventing duplicate payments when it was purchased. The MEO identified this as an issue prior to the current audit and has been working with Cook County Department of Revenue (DOR) and Lablynx to rectify the issue. The team has determined a possible solution that eliminates the pay button for customers if they try to make the same request/payment more than once. Based on data gathered since implementation, duplicate payments have decreased by over 75%. The credit card equipment portion of this project is still ongoing because it entails replacing some hardware.</p> | <p>With the help of programmers from Lablynx, DOR, and Chase Bank, the Pay Button has been eliminated in Lablynx Portal Request Page. Eliminating the Pay Button in Lablynx continues to prevent MEO customers from double paying on the same cremation permit request. The MEO continues to investigate other detection controls to prevent duplicate payment in the current Lablynx that may be suggested to the vendor.</p> | <p>Completed 04/30/24</p> |

| Ori. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|---|-------------------|---|---|--|---|
| Medical Examiner - Cash Process & Vendor Contract Compliance | | | | | |
| 6 | 03/05/24 | <p>Funds in the MEO Operating bank account are not transferred to the Oracle EBS accounting system on a timely basis. Section 38-124 of the Cook County Ordinance states that the MEO should deposit the proceeds from the sale of personal property within the Medical Examiner Operation and Administration Fund to offset operation and administration costs. Proceeds collected currently remain in the MEO Operating bank account for the Medical Records department to pay reimbursements to family members. The balance in the MEO Operating bank account is growing as money has not been transferred for at least three years into the Medical Examiner Operation and Administration Fund in Oracle EBS.</p> <p>The MEO should annually transfer funds from the MEO Operating bank account to the Medical Examiner Operation and Administration Fund tracked in Oracle EBS for proceeds from personal effects after two years of being held per the Ordinance.</p> | The MEO will implement a process going forward of transferring proceeds from the sale of unclaimed personal property/effects to the MEO Administration Fund as recommended by the OCA. | The MEO has determined the amount of proceeds from the sale of decedents' personal property and has transferred those to the MEO Administration/Special Purpose Fund (SPF). Staff has been instructed to follow this procedure going forward. It is worth noting that the MEO did not conduct a sale of personal property in FY24 because the cost of the sale outweighed the potential proceeds due to less unclaimed property being retained. | Completed 06-30-24 |
| 8 | 03/05/24 | <p>We acknowledge that the MEO department does have written policies and procedures. We have found that the written policies and procedures did not include processes for NSF logs, voids, and detailed monthly bank reconciliations. The written policies will need to be updated to include these processes and any changes from the OCA recommendations. The OCA has recommended the maintenance of an NSF log, changes to how voided transactions should be processed, an end of day reconciliation of iNovah receipts to LabLynx cases, as well as proper monthly bank reconciliations completed for the MEO Operating account. As the</p> | The MEO will develop and maintain robust written policies and procedures that encompass accounting functions such as NSF logs, voids, and monthly bank statement reconciliations. New employees, when they are onboarded, will be trained with these procedures that also will be used for guidance in performing job responsibilities. The applicable SOP's will continue to be reviewed and updated annually as required by the bodies that accredit the MEO. | MEO has developed written policies and procedures specifically for the areas and functions mentioned during the audit. These are now part of the MEO's internal Standard Operating Procedures (SOP) which is reviewed and updated (as needed) by the Manager of Medical Records on an annual basis. MEO employees are expected to adhere to the SOP's and yearly employee acknowledgement is required as part of employment. In addition, new employees are to be directed to the SOP for guidance in performing job responsibilities. | Completed 04/30/24 The OCA has received and is reviewing the written policies and procedures specifically developed for the areas and functions |

| Orig. Rec, # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|---|-------------------|--|--|-------------------------------|--|
| Medical Examiner - Cash Process & Vendor Contract Compliance Recommendation #8 (Continued) | | | | | |
| | | MEO onboards new employees, these procedures should be used for up-to-date guidance on performing job responsibilities. | | | mentioned during the audit. |
| | | The MEO should update, communicate, and train on the policies and such policies should be reviewed annually to ensure consistency with operating practices. | | | |
| Facilities Management - Work Order System for Custodial Services | | | | | |
| 1 | 06/06/24 | <p>The OCA reviewed policy 7001 associated with custodial work. The OCA discovered that alignment with all aspects of the policy was hindered by a shortage in the custodial staff. The shortage in the workforce was due to a loss of staff from the COVID-19 crisis, Family Medical Leave Act (FMLA), resignations, and terminations. The shortage of Custodial staff poses challenges in maintaining Cook County Facilities.</p> <p>The OCA recommends the Custodial Services:</p> <ul style="list-style-type: none"> • Conduct regular maintenance assessments to monitor the impacted facilities. • Develop plans for addressing the impacted areas, scheduling concerns, and attendance issues. • Launch a County-wide recruitment initiative utilizing various platforms and channels. | <p>The Department of Facilities Management (DFM) along with the Bureau of Human Resources (BHR) has launched and completed two large, Countywide hiring fairs. One in September 2022 and another in June 2023. Additionally, the Custodial Manager attended four other hiring fairs during 2023. Another effort made to improve recruitment involved adjusting the Job Description to increase opportunity for applicants and to be more competitive in the current job market.</p> <p>DFM works to ensure there is coverage for sectional cleaning during employee absence through scheduling and adjusting work assignments. This is a routine part of custodial management, occurring daily. DFM promptly follows up on attendance infractions with progressive discipline as outlined in the County Personnel Rules and Collective Bargaining Agreement.</p> <p>The custodial supervisors and Janitor IIIs in the buildings conduct regular maintenance assessments and are immediately aware of task completion. DFM has two levels of supervision in the buildings, Janitor III's and a Building Custodian Supervisor level. The Janitor III's work in tantum with line staff and therefore has real-time information, working in the buildings every day. Custodial staffing is an ongoing challenge.</p> | N/A | <p>Completed</p> <p>The OCA accepted the hiring efforts from 2022 and 2023 and did not request additional data. The OCA also accepted the process used to ensure coverage for sectional cleaning and did not request additional information or clarity.</p> |

| Orig. Rec. # | Audit Report Date | Recommendation | | November/December 2024 Update | Estimated Date Of Completion |
|--|-------------------|---|---|-------------------------------|---|
| Facilities Management - Work Order System for Custodial Services | | | | | |
| 2 | 06/06/24 | <p>The OCA discovered a variance between active and required Custodial Services staff to clean facilities maintained by the Custodial Services. The Custodial Services uses the Building Owners and Managers Association (BOMA) and Association of Physical Plant Administrators (APPA) square footage requirements to determine the staffing levels needed in each facility. Despite the Custodial Services hiring efforts, they have not been able to meet the required staffing levels. Due to the Great Resignation and other contributing factors including the pandemic, hiring efforts were challenged.</p> <p>The OCA recommends the Custodial Services:</p> <ul style="list-style-type: none">• Continue working with the Bureau of Human Resources to recruit and onboard individuals to fill position vacancies. | <p>The workload of each staffer is clear to management as indicated by their assigned, industry standard, building square footage section, per shift. Each Janitor has sectional square footage of a building they clean daily. Work orders issued by tenants in addition to daily shift work are minimal. During FY 23, DFM received 591 custodial work orders, for an average 49 work orders per month.</p> <p>Beginning June 2025, DFM will have a module in the new Asset Management System, Tririga, being rolled out by the Bureau. With the new system, there will be enhanced communication and training with tenants/county staff to ensure verbal communication with custodial staffers on a work task in their space, is always turned into a corresponding work order issued by tenant/employee to reinforce all requests are documented. DFM hopes to leverage the new system to enhance custodial work order data.</p> <p>DFM will continue to work with Consultants/Subject Matter Experts to further review our current program and ensure industry best practices.</p> | N/A | <p>Completed</p> <p>The OCA accepted Managements’ response and the data from fiscal year 2023 and did not proceed any further. The OCA will follow up on the new Asset Management System, Tririga, in June 2025.</p> |
| 3 | | <p>The OCA discovered that the Custodial Services did not efficiently use the FAMIS 360 system for custodial work management. The Custodial Services did not have all Custodial Services staff entered in the FAMIS 360 system. The Custodial Services had communication challenges associated with receiving real-time updates on the status of completed and ongoing tasks. The OCA sampled and tested 27 names of the 109 Janitorial Services staff. Twenty-five of the 27 names were not in the FAMIS 360 system. The OCA reviewed reports from April, May,</p> | <p>The work order system is used efficiently and effectively as it allows tenants to communicate building issues with DFM and for DFM to respond. It provides tangible reports of building needs and preventive measures we take to stay on track.</p> <p>Based on the nature of custodial work and how it is assigned, the DFM custodial operation does not support the use of FAMIS 360 for each daily task, as the assigned workspace is what’s important. Assignment of custodial work is primarily by building section, not individual tasks.</p> | N/A | <p>Completed</p> <p>The OCA accepted Managements’ response and the data from fiscal year 2023 and 2022 and did not request additional information or clarity.</p> |

| Orig. Rec. # | Audit Report Date | Recommendation | Corrective Action Plan | November/December 2024 Update | Estimated Date Of Completion |
|--|-------------------|----------------|------------------------|-------------------------------|------------------------------|
| Facilities Management - Work Order System for Custodial Services Recommendation #3 (Continued) | | | | | |

and June 2023 of work orders entered in the FAMIS 360 system. The OCA evaluated whether the actual work order completion date was on or before the work order completion date. An examination of the work orders disclosed:

- Nineteen of the 101 April 2023 work orders were timely closed and 82 were not. Thirty-five of the 82 were closed in September 2023.
- Eighteen of the 94 May 2023 work orders were timely closed and 76 were not. Forty-one of the 76 were closed in September 2023.
- Twenty-seven of the 82 June 2023 work orders were timely closed and 55 were not. Twenty-four of the 55 were closed in September 2023.

Additionally, the focus of DFM custodial team members is building relationships with the tenants we serve and performing sanitation duties. Procuring over 100 handheld devices would redirect their attention to data entry. Which would require further bargaining, a potential change to the job description, and is not in line with industry standards. The supervisors close out work orders and perform quality assurance, while the line staff focuses on sanitation.

Again, Janitorial work assignments are not task based, but section based for a full shift. Each employee is assigned a section per shift –to be completed within their 8-hour workday. There is no need for FAMIS 360 to track.

The inefficiencies identified in the utilization of the FAMIS 360 system created a lack of accountability in the completion and timely closure of custodial work orders. The absence of Custodial Services staff in the FAMIS 360 system prevents the holding of someone answerable for the completion of assigned work. Despite having the FAMIS 360 system, custodial management and supervisory staff were not answerable for the closure of custodial work orders within a specific time.

The OCA recommends the Custodial Services:

- Conduct periodic reviews to ensure current and active custodial staff are entered in and former custodial staff are removed from the FAMIS 360 system.
- Continuously review physical areas to verify the status of assigned and completed custodial work.
- Provide appropriate training, simplify system procedures, and ensure the FAMIS 360 system is

Work requests issued by tenants are task based and are tracked in FAMIS 360. Tenant requested tasks are to be closed by the corresponding supervisors. While the actual work is completed timely, closing out of work orders in the system occurred later due to vacancies in the supervisory staff responsible for physically closing out work orders in the system (FAMIS). Of the 8 BC positions – we only had 2 BCs during most of 2022 and 2023. We were able to hire and return staff during the month of September 2023. Prior to September we had limited supervisory staff, which is the staff responsible for closing work orders in the system. But again, the actual work was long completed.

Names of custodial staffers are loaded in the work order system and will be updated as changes occur. While this is a recommendation of the OCA, DFM does not have an operational need nor requirement to have such information. Workload and sectional assignments are allocated such that they can be completed during the

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|--|-------------------|--|--|-------------------------------|------------------------------|
| Facilities Management - Work Order System for Custodial Services Recommendation #3 (Continued) | | | | | |
| | | user-friendly for its intended managerial and supervisory staff. | <p>work shift. We have two levels of supervision overseeing work completion in the buildings in real time. Because workload is divided out by sections, we do not need the names of staff in the system.</p> <p>The work order system is used efficiently and effectively as it allows tenants to communicate building issues with DFM and for DFM to respond. It provides tangible reports of building needs and preventive measures we take to stay on track.</p> <p>Based on the nature of custodial work and how it is assigned, the DFM custodial operation does not support the use of FAMIS 360 for each daily task, as the assigned workspace is what's important. Assignment of custodial work is primarily by building section, not individual tasks.</p> <p>The usage of FAMIS 360 in the custodial program is to capture and address tenant issued requests mainly. It is also useful for any long-term custodial projects or preventive maintenance. The way we currently operate is to simply identify whether required work is completed and closed out.</p> <p>DFM has added more Preventive Maintenance work orders with monthly and/or quarterly frequency in the system from policy 7001.</p> <p>The custodial supervisors in the buildings are immediately aware of task completion. DFM has two levels of supervision in the buildings, Janitor IIIs and a BC (Building Custodian Supervisor) level. The work order system is manually updated to reflect closed work orders by the BCs (actual work is typically turned around immediately). The Janitor IIIs work in tandem with line staff and therefore</p> | | |

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|--|-------------------------|----------------|------------------------|-------------------------------|------------------------------------|
| Facilities Management - Work Order System for Custodial Services Recommendation #3 (Continued) | | | | | |

have real time information of physical/actual task completion, working in the buildings every day.

There was a BC level supervisory staff shortage in FY22-FY23. During the latter part of FY2023 we had 2nd tier custodial supervisors (Jan IIIs) but little to no BCs which is the managerial level responsible for closing work orders in the system. Supervisors are in place now. Work orders are closed out consistently.

Names of custodial staffers are loaded in the work order system. The BCs are the staff level responsible for closing work orders and they have always had access, however a shortage in supervisory staff will impact timely close out in the system, although the actual work is completed.