Office of County Auditor (OCA)
Status of FY16 Recommendations and Open Carryover Recommendations

Audit Name	Bureau/ Department/Office	Rec #	Audit Report Date	Status	Brief Statement	Corrective Action Plan (CAP) / Updated Action	Estimated Completion Date (ECD)
Capital Construction Contract Monitoring	Capital Planning & Policy	1	10/30/2014	Open	A policy and procedure is not in place to ensure that projects remain in compliance and on track if the situation arises where the project manager is removed from the project (i.e. leave, another assignment, etc.).	The OCPP is looking to bring on a Program Manager and Construction Manager (PM/CM) to oversee the Capital Projects. This allows the Department to be seamless on transitions of projects as we will be able to target hiring additional staff when project loads are heavy and relieve that staff when the project loads do not require as many FTEs to oversee projects. The continuity of having PM/CM'S will ensure that projects are still completed timely when the Department suffers from critical staff on leave. Program management services for the Public Safety are being introduced at the October 5 board meeting to go to committee on October 26. Construction management services for the health system are going to the October 26 meeting for full board approval.	11/30/2016
Cash Reconciliation Project	County Clerk	4	8/22/2014	Open	There are no written policies and procedures documenting the bank reconciliation process for certain departments.	Department is still working on finalizing written procedures as they work through the reconciliation process.	11/30/2016
Cash Reconciliation Project	Medical Examiner/ Adult Probation	6	8/22/2014	Open	Bank reconciliations were not always completed accurately with the proper support for variances.	Both departments are working on system implementations to address the open recommendations. One department will be implementing iNovah and the other department is implementing a case management solution which includes managing the bank accounts.	12/31/2017
Circuit Court Revenue Process Audit	Clerk of the Circuit Court	1	10/23/2015	Open	The CCC's documentation supporting the formulation of the annual budget revenue forecast is lacking in regards to the assumptions, financial modeling method, and analysis process. From the documentation provided it is unclear as to the methodology that was applied and how it is supported.	The Clerk's Office has been working through the FY17 budget and through this process has been updating the processes. The Clerk's Office will codify the budget process and revenue justification process into policies and procedures by the start of FY17.	12/1/2016
Circuit Court Revenue Process Audit	Clerk of the Circuit Court	2	10/23/2015	Open	The CCC did not support revenue deviations with detailed, written analysis. The CCC's statistical data provided was lacking in order to validate that the decrease in case filings is leading to the decrease in revenues.	The Clerk's Office has been working through the FY17 budget and through this process has been updating the processes. The Clerk's Office will codify the budget process and revenue justification process into policies and procedures by the start of FY17.	12/1/2016
Circuit Court Revenue Process Audit	Clerk of the Circuit Court	3	10/23/2015	Open	The CCC operations have an opportunity to become more efficient and effective with the reported decrease in case filings, which leads to a decrease in workload.	Through developing the FY17 budget and the implementation of iNovah, the Clerk's Office continues to work on operational efficiencies. The Clerk's Office anticipates by the start of FY17 to be able to provide documentation to support the improvements made within the Office as well as the written analysis for workload and cross training of staff.	12/1/2016
Circuit Court Revenue Process Audit	Clerk of the Circuit Court	4	10/23/2015	Open	The CCC provided a high level chart indicating over $30 million 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 Clerk's Office has been working with the third party collectors to develop performance metrics and enhanced month end reporting. Along with working with the third party collectors, the Clerk's Office is working on the internal processes for improved tracking and analysis of outstanding debt to include collection analysis, support for the wage garnishment program plan, and local debt recovery program reports. The Clerk's Office anticipates that everything will be in place by the start of FY17.	12/1/2016
Delinquent Home Rule Tax Process	Revenue	1	1/28/2015	Open	Tax delinquencies are not being followed up in a timely and efficient manner to ensure the most optimal return to the County of money owed.	DOR is current with the delinquent mailings. Due to the interim database solution, DOR has improved the ability to recover delinquent tax dollars efficiently. The ITPS project implementation has been updated due to receiving the contract approval and final project plan.	12/31/2017
Delinquent Home Rule Tax Process	Revenue	2	1/28/2015	Open	The delinquent tax account data is not being accurately and efficiently maintained to ensure the reliability of the delinquent tax accounts and amounts.	DOR is current with the delinquent mailings. Due to the interim database solution, DOR has improved the ability to recover delinquent tax dollars efficiently. The ITPS project implementation has been updated due to receiving the contract approval and final project plan.	12/31/2017

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Job Order Contracting Process	Capital Planning & Policy/Contract Compliance	1	3/21/2016	Closed	The MBE/WBE reporting for the JOC projects indicated noncompliance with the goals, inconsistencies with payment amount and overdue reporting. The prime payment amounts reported in Diversity Management System (B2G) were not consistent with the payments amounts verified in the JD Edwards System.	The JOC Program now requires all projects submitted to meet the compliance goals or have a waiver approved by the Compliance Department. The next JOC contract will be reviewed for the opportunity to establish additional monitoring requirements for compliance goals.	
Liquor Control Commission	Revenue	6	8/7/2013	Open	The Liquor Control Commission does not have a written policies and procedures manual.	The LCC was transferred to the Revenue Department and administrative responsibilities were assigned to a position that vacated in April. The position was filled in August and is assigned to develop written policies and procedures.	11/30/2016
Payroll	Countywide/ERP/ Human Resources/ Comptroller's	1	7/7/2014	Open	There is a lack of standardized payroll and timekeeping processes and procedures across the County.	The Time and Attendance System project (Cook County Time) is targeted for completion by the end of the fiscal year. The project will help standardized and automate time and attendance processes. The Comptroller's Office will continue to provide the updated status.	11/30/2016
PD HOME Program	Planning & Development	5	9/22/2015	Open	The Department does not have formal written policies and procedures for forgiving HOME loan accounts. In addition, documentation was not provided to support the specific criteria used for each HOME loan account that was listed as forgiven.	The PD Home Program drafted policies and procedures for the Lien Release/Loan Forgiveness process. The OCA met with PD on 6/8/16 on some additional recommendations for the draft policy and procedures. The PD will work with legal counsel on finalizing the policy and procedures.	11/30/2016
Sheriff's Office Payroll Overtime	Sheriff's Office	3	4/15/2015	Open	Documentation to support overtime incurred and paid was lacking, inconsistent and is not being adequately maintained.	As part of the implementation of the Time and Attendance System (Cook County Time), the controls are being automated and processes will be more streamlined.	11/30/2016
Sheriff's Office Payroll Overtime	Sheriff's Office	6	4/15/2015	Open	There is no documented payroll supervisory review or reconciliation of overtime entered and paid to prevent or detect errors or abuse.	As part of the implementation of the Time and Attendance System (Cook County Time), the controls are being established for a payroll supervisory review and reconciliation process.	11/30/2016
Software Licenses	Technology	1	1/25/2016	Open	Countywide policies and procedures in regards to software licensing processes are lacking. Software licensing processes are managed separately by the Bureau of Technology and the Elected Offices. The Bureau of Technology and Elected Offices have varying procedures that address various components of the software licensing process but not the entire process to ensure that all the proper controls are in place.	BOT has deployed a software asset management solution called LanDesk for Offices under the President. The final draft of BOT's Software Asset Management policy is with the President's legal staff for review.	11/30/2016
Software Licenses	Technology	2	1/25/2016	Open	Procedures or specific guidelines do not exist Countywide on the usage of the Enterprise Licensing Agreements (ELA's).	BOT recommends the adoption of a share-first policy applicable to Offices under the President and all Elected Officials and require usage of BOT-managed contracts where multiple agencies use the same license or product. BOT has engaged the separately Elected Official CIOs on the issue of ELAs. BOT has made each official aware of the various agreements and will manage the procurement of software licenses through its Countywide concurrence policy.	11/30/2016
Software Licenses	Technology	3	1/25/2016	Open	Periodic monitoring throughout the year is not in place to ensure software licenses are appropriately accounted for and in compliance with relevant agreements.	BOT has deployed a software asset management solution to monitor license consumption for the Offices under the President.	11/30/2016

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Software Licenses	Technology	4	1/25/2016	Open	There is a lack of a central repository of software usage and license entitlements across the County. The Bureau of Technology and Elected Offices have various tools/systems used to track software licenses, but there is no consistency as to the information and level of data that is maintained.	BOT has deployed a software asset management solution to monitor license consumption for the Offices under the President. BOT will work through the CIO Roundtable to evaluate the feasibility of a policy requiring that Offices under the President and the Elected Officials share information regarding software deployment and usage. BOT will also engage Elected Officials about the possibility of using the software asset management solution to monitor software assets throughout the County. The value of this solution to the County as a whole will be contingent upon the Elected Officials' permission to deploy the solution on their systems.	11/30/2016
Sole Source and Emergency Procurements	Procurement	1	3/24/2016	Closed	The Emergency Purchase Justification Form does not define the process and requirements for obtaining quotes as stated in the Procurement Code.	OCPO issued a revised Emergency Purchase Justification Form.	
Sole Source and Emergency Procurements	Procurement	2	3/24/2016	Closed	There was a lack of controls noted with the approval process for sole source and emergency procurements.	The OCPO issued a memoranda to Using Agencies, Department Heads and separately Elected Officials reminding them of their responsibility to review their expiring Contracts and prepare accordingly to allow continuity of equipment usage, supplies, goods or services. Effective June 1, 2016, OCPO requires the heads of all Using Agencies to submit in writing why they failed to timely submit the necessary documentation to the OCPO to amend or enter into new Contracts for existing goods or services with Contractors. The OCPO redistributed a copy of a prior memoranda dated August 14, 2013 reminding Using Agencies that the OCPO will not concur on any Contracts over $1,000,000 if the SAO has not executed the Contract. At the OCPO staff meeting, the senior management team reminded OCPO staff to ensure that the SAO executes all Contracts over $1,000,000 prior to the OCPO's execution of such Contracts. All Emergency Forms will contain the CPO's signature.	
Sole Source and Emergency Procurements	Procurement	3	3/24/2016	Closed	Originating departments are not consistently providing sufficient justification to document the sole source procurements.	OCPO reminded OCPO staff that the entire Sole Source Form should be kept in the proper location in the file. OCPO senior staff will be responsible to ensure that the entire Sole Source Form documentation is scanned into Prodagio. OCPO established a Sole Source Review Committee to review and make recommendations on sole source procurements. OCPO will conduct a bi-annual workshop for Using Agencies concerning the required documentation for Sole Source Procurement requests and role of the new Sole Source Review Committee ("SSRC").	
Travel Expenditures	Administration/ Comptroller's	1	1/26/2016	Open	A standardized travel voucher does not exist to reduce opportunities for errors and to ensure an accurate reporting of all travel expenditures.	BOA established a new Transportation Expense Voucher System (TEVS) on December 1, 2015 to allow County employees to prepare and submit electronic reimbursement vouchers for mileage, taxi and public transportation reimbursement. The BOA and Comptroller are currently designing a new travel reimbursement pdf fillable form. This form will be in compliance with the new Transportation and Travel Expense Policy, which is currently being finalized through the Vehicle Steering Committee.	11/30/2016
Travel Expenditures	Administration/ Comptroller's	2	1/26/2016	Open	Procedures for Countywide travel do not fully define all the current processes and requirements as well as contain all necessary controls over the travel reimbursement process.	BOA updated the Countywide Transportation and Travel Expense Reimbursement Policy Manual and submitted the draft to the Vehicle Steering Committee for approval. Once the Manual is approved Countywide communication and distribution will occur.	11/30/2016
Travel Expenditures	Administration/ Comptroller's	3	1/26/2016	Open	Government rates were not obtained in all cases of hotel bookings and garage parking, and per diem rates were not properly applied.	BOA updated the Countywide Transportation and Travel Expense Reimbursement Policy Manual and submitted the draft to the Vehicle Steering Committee for approval. Once the Manual is approved Countywide communication and distribution will occur.	11/30/2016

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Travel Expenditures	Administration/ Comptroller's	4	1/26/2016	Open	Departments are not consistently granting authorization to employees prior to traveling.	BOA updated the Countywide Transportation and Travel Expense Reimbursement Policy Manual and submitted the draft to the Vehicle Steering Committee for approval. The Comptroller's Office will ensure that a department/agency's authorization is provided along with the necessary support to process payment.	11/30/2016
Vendor Payment Process	Comptroller's	1	4/18/2016	Open	Vendor payment discounts are not being fully realized, and the majority of accounts payable payments are still being processed by check.	The Comptroller's Office is reviewing and updating vendor records as part of the Oracle EBS ERP implementation with the user departments who establish and maintain the vendor relationship. The epayable's payment initiative is promoted through the Procurement contract process and the Comptroller's Office works with the County's third party administrator on a periodic basis to enhance vendor enrollment.	12/1/2016
Vendor Payment Process	Comptroller's	2	4/18/2016	Open	Invoices are not being processed in the most efficient manner to ensure prompt payment.	The Comptroller's Office is planning with the implementation of the Oracle EBS ERP system to implement a number of process improvements: departments will enter their invoices in the system once received and tracking of receiving/initial processing dates will occur in the system; department approvals and Comptroller's review and processing will be completed though an automated workflow process, which will eliminate the need for processing a hardcopy 29A form and reduce the time needed for submission and maintaining hardcopy documents.	12/1/2016
Vendor Payment Process	Comptroller's	3	4/18/2016	Closed	Invoices and purchase orders were not all in compliance with the Comptroller's Office Accounts Payable (AP) Policies and Procedures Manual.	The Comptroller's Office updated the AP procedure manual and signature cards to indicate names of designated AP staff authorized to use signature stamps for the Comptroller's and Deputy Comptroller.	
Vendor Payment Process	Comptroller's	4	4/18/2016	Open	The Comptroller's Office receives no assurance from the departments that service invoices submitted for payment comply with the Procurement Code Section 34-310(d).	The Comptroller's Office currently reviews service invoices based on the Procurement Code, but staffing resources are limited and a large volume of invoices are processed. The Comptroller's Office agrees that the departments need to be responsible for attesting to the fact that their department has reviewed and approved the itemized work and expense records. As part of the implementation of the ERP system, the Comptroller's Office will develop an instruction manual and circulate it to user departments. With the implementation of ERP, policies will be established to strengthen controls for processing invoices.	12/1/2016

Recommendations since FY13	116
Recommendations Implemented to Date	91

Open Recommendations	25
Carryover from prior fiscal years	14
FY16 Open	11