



Office of the County Auditor

**Mary Modelski**

Cook County Auditor

69 West Washington, Suite 840 • Chicago, Illinois 60602 • (312) 603-1500

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## MEMORANDUM

**To:** Elizabeth Soto, Superintendent Veterans Assistance of Cook County (VACCC)

**Cc:** Zahra Ali, Chief Administrative Officer – Bureau of Administration

**From:** Mary Modelski, County Auditor   
Julie Stack, Audit Supervisor  
Mark Wehren, Field Auditor V

**Subject:** VACCC Review

**Date:** February 22, 2023

Per your request, the Office of the County Auditor conducted a review of the VACCC operations, processes, and files. The objectives were as followed:

1. Reviewed the policies over the operations of the VACCC to ensure funds provided to veterans were properly documented and supported.
2. Verified accuracy of the VACCC Quarterly Reports.
3. Verified the balance of benefit cards issued to veterans.
4. Confirmed the bank reconciliation process was completed.

Based on our interviews and review of the VACCC records, we recommend the following improvements to the internal controls:

1. The VACCC needs to complete a bank reconciliation that includes all outstanding and reconciling items and accurately reflects the current balance.
2. The keyed door locks should be changed, due to staffing turnover.
3. Quarterly report totals should be independently verified and accurately reflect the number of veterans receiving benefits prior to submission to the Board of Commissioners.
4. Independent verification of veterans supporting documentation should take place and be noted, prior to disbursement of funds.
5. Cross training should take places for all employees, as appropriate.
6. All petty cash and benefit logs should be verified and initialed by independent persons other than the initiator.
7. Policies should be updated and communicated as to provisions for:
  - a. Guardians and/or executors of veterans.
  - b. Burials services.
  - c. Outstanding/uncashed checks.
  - d. Income requirements for self-employed veterans.
  - e. Income thresholds and provision for exceeding such thresholds.
  - f. Illinois House Bill 2369, which require assisting veterans with searching and filing for additional benefits and services outside of County resources.
8. Inquire as to how/why bank fees are incurred.

Thank you for the opportunity to assist you in improving your operations and internal controls, please feel free to contact us if we may be of any further assistance.