



Office of the County Auditor

Mary Modelski

Cook County Auditor

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

March 7, 2023

TONI PRECKWINKLE

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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 as of December 2022 to request an update as to the current status of each recommendation. Of the 16 open recommendations, 11 were reported as still in progress and 5 were reported as being completed by Management but are included in our report pending the verification of completion by the OCA. Please refer to the attached report for the status of each of the 16 open recommendations as of December 2022/January 2023.

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

Respectfully Submitted,

Mary Modelski
Cook County Auditor

Office of County Auditor

Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Clerk of the Circuit Court Revenue Process Audit					
4	10/23/2015	The Clerk of the Circuit Court 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 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; - Collection Agency Performance Measures for next contract.	<p><u>Current Update</u> - The Accounting Team and CFO are still contacting separate Government Agencies to confirm A/R Aging Reports.</p> <p><u>Prior Update</u> - The Clerk of the Circuit has held several meetings with Alliance One, the Collections Company, to discuss the Financial Documents that are needed for this open recommendation. The CFO of the Clerk of the Circuit Court is currently reviewing these reports to gather more details regarding this issue.</p>	On-going project
Law Library - Revenue Operations					
1	3/7/2017	We recommend that the Law Library complete training for all staff on processing transactions into iNovah for the credit card service and conduct a cost benefit analysis on automating the photocopier revenue collection process.	The Law Library will complete training for staff on processing transactions into iNovah for the credit card service and will conduct a cost benefit analysis on automating the photocopier revenue collection process.	<p><u>Current Update</u> - Complete. PINs were reset January 9 2023 and the system is now fully operational.</p> <p><u>Prior Update</u> - The software issue was resolved for front desk credit card acceptance in April 2022. In the 60 days following, no credit card transactions were requested and staff PINs have since expired. The staff member from Revenue who resets the PINs has been on vacation so the PINs have not been reset. To prevent PIN's from expiring in the future, the Law Library is currently revising revenue operations procedures to include all users to log in a minimum of once every 45 days so the PIN's don't expire.</p>	<p>Completed - OCA to verify PIN's have been reset as reported.</p> <p>The OCA did verify that the Revenue Operations Procedures were update regarding changing PIN's every 45 days.</p>

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Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Animal Control - Cash Management Process					
4	7/16/2020	The process of recording funds received for tag sales and summer clinics is highly manual and involves redundant processes. The Administrative Assistant I (Deposit Preparer) and Administrative Assistant I (Tag Room Clerk) log checks in two different check logs and there is no current process that calls for the review of such logbooks to help identify errors. In addition, Animal Control cannot currently process credit cards at the clinics or electronically process rabies certificates at the clinic site.	Animal and Rabies Control will eliminate the redundant process of the Administrative Assistant recording deposits in the deposit log. With the implementation of Hyland OnBase Phase II, Animal and Rabies Control will be totally automated. This will eliminate the redundant process for reporting and streamline our processes. Our Department will continue work Bureau of Technology and Department of Revenue to ascertain a solution to collect credit cards in the field at our seasonal clinics and to enter rabies certificates electronically.	<p><u>Current Update</u> - As ARC continues to move through the process of exploring a new vendor, steps are being taken to provide an interim solution. ARC will collaborate with the appropriate County departments to address this issue as we continue to seek and a long term final solution through this Fiscal Year.</p> <p><u>Prior Update</u> - After thorough contract negotiations with Hyland, without resolution, ARC will seek to explore a new vendor and move forward with the software upgrade/modernization project. Based on this new course of action, the completion date will be later than initially expected. More details will be provided by the next quarterly status update.</p>	ARC will offer a status update for an interim solution 1st qtr. of 2023.
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 in 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 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><u>Current Update</u> - As ARC continues to move through the process of exploring a new vendor, steps are being taken to provide an interim solution. ARC will collaborate with the appropriate County departments to address this issue as we continue to seek and a long term final solution through this Fiscal Year.</p> <p><u>Prior Update</u> - After thorough contract negotiations with Hyland, without resolution, ARC will seek to explore a new vendor and move forward with the software upgrade/modernization project. Based on this new course of action, the completion date will be later than initially expected. More details will be provided by the next quarterly status update.</p>	ARC will offer a status update for an interim solution 1st qtr. of 2023.

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Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
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 task force to include representation and input from grant departments to focus on items to centralize the grant management process.	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), 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.	<p><u>Current Update</u> - No further update at this time. We have a draft RFP scope prepared and it is currently under review. We hope to have the grant consultant RFP hit the market by 2Q 2023.</p> <p><u>Prior Update</u> - Though we thought we were going to use Guidehouse to do the grants task force, based on the broad need for strategic planning and infrastructure building, we will submit a separate RFP to the OCPO for review and solicitation this fall/winter. We are still working on separate parts of this recommendation, including the build out of subaward policies. We have created a new subaward financial management manual, fund advancement policy, extensive sub-monitoring training for County departments and subrecipients, and a new grants management platform for ARPA program management. We will build upon this work once the consultant is hired.</p>	Updated completion by end of 2023

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Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Grant Management Process Continued - Recommendation 2					
2	3/31/2021	<p>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.</p>	<p>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 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 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.</p>	<p><u>Current Update</u> - This project is currently under way. We are making good progress and hope to have a policies and procedures manual by the end of 2nd Q 2023 as previously noted.</p> <p><u>Prior Update</u> - We are still working on this. Now that we have entered full budget phase, we have had to put this project on hold. However, in the mean time, we have built out our full grants team, hiring all 7 members during the first three quarters of the year (Managing Deputy, Director, Asst. Director and 4 grants management analysts). With the Director starting in October (he is moving from Texas), this project will begin again in earnest with an expected completion date of 2nd quarter 2023.</p>	2Q 2023

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Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process					
1	6/10/2021	<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. 	<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 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 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. 	<p><u>Current Update</u> - N/A - Closed with the implementation of the new inventory policy and procedure manual</p> <p><u>Prior Update</u> - EMRS has completed a new inventory policy and procedure document that includes a detailed syntax guide to all the data fields used in Elliott Data Systems and walks the user through the process of how EMRS procures and inventories grant-funded assets.</p>	<p>Completed - The OCA is in receipt of the new inventory policy and procedures manual and is currently reviewing.</p>

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Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process Continued - Recommendation 1, Point 2					
		2) Complete a full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System.	2) Conduct a complete full inventory of assets within their responsibility and reconcile such inventory to the Elliott Data System. <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> - Approximately 50% of our total inventory has been completed. Work has been slowed by the loss of our Inventory Analyst -- in the process now of working with BHR to hire a new Analyst so we can complete inventory in 2023.</p> <p><u>Prior Update</u> - Focus in this item remains on the Sheriff radios and subrecipient assets. Radio inventory requires a lot of time and effort and may push the estimated date of completion back into FY 2023.</p>	11/30/2023

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Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process Continued - 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>Current Update</u> - This item remains on hold -- focus will remain on basic implementation and other Auditor recommendations before we examine this interconnection.</p> <p><u>Prior Update</u> - 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. 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 - No Expected Date of Completion needed</p>

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Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process Continued - Recommendation 1, Point 4 & 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>Current Update</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><u>Prior Update</u> - 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 - 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 fund, 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. EMRS is taking great care to ensure that EDS equipment records for all new equipment entered into EDS since January 1, 2021, contain all required asset information specified at 2 C.F.R. 200.313 (d)(1). 	<p><u>Current Update</u> - N/A - Closed with the implementation of the new inventory policy and procedure manual.</p> <p><u>Prior Update</u> - The new policy and procedure document includes a syntax guide to all the data fields we use in EDS. EMRS reached out to Finance and Procurement to make sure our nomenclature was consistent with County's accounting standards.</p>	<p>Completed - The OCA is in receipt of the new inventory policy and procedures manual and is currently reviewing.</p>

Office of County Auditor

Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process Continued - Recommendation 2					
2	6/10/2021	EMRS should clearly define its inventory goals and objectives to improve the inventory process, management, and controls. Furthermore, the Policies and Procedures for Asset Management document should be updated and communicated to the relevant stakeholders on at least an annual basis. The updated Policies and Procedures for Asset Management document should include all controls related to inventory management using the Elliott Data System, asset disposal process, etc.	EMRS concurs with Recommendation #2. EMRS has already initiated a review of its asset management policies and procedures with ROI to ensure they comport with the County Auditor's Recommendations and Uniform Grant Guidance. It is EMRS' goal to be in full compliance with federal equipment requirements, which are clearly stated in the Uniform Guidance. EMRS will provide the Policies and Procedures for Asset Management document (as may be revised) to subgrantees for informational purposes and as a possible supplement to their own asset management policies and procedures.	<p><u>Current Update</u> - We now have a subrecipient inventory policy which we began to roll out back in November of 2022. We print our new inventory labels and have our subrecipients verify their inventory / place the new labels on their assets. Work on this process will continue into 2023 (probably will be complete around 6/23)</p> <p><u>Prior Update</u> - See answer to item (1) above. New policy and procedure document details procedures for working with stakeholders although EMRS is finalizing a subrecipient inventory verification form which will be complete by 9/30.</p>	6/30/2023

Office of County Auditor

Open Recommendations Status - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process Continued - Recommendation 3					
3	6/10/2021	EMRS should record 100% of asset inventory, i.e., assets purchased with corporate or grant funds, using the Elliott Data System. This should include accurate and complete asset information recorded in the Elliott Data System. Such information at a minimum must include quantity, location (base and physical), condition, the value of inventory, detailed financial information, and acquisition and expiration dates. All supporting and relevant documents such as purchase request forms, invoices, purchase orders, grant information, vendor information, memorandum of agreements, disposal reports, incident reports, investigation reports, etc. should be uploaded into the Elliott Data System.	<p>EMRS agrees with this recommendation to the extent that it requires EMRS to record accurate and complete federally funded asset information in EDS for assets purchased on a specific date forward. EMRS cannot, at this time, commit to recording key attributes for 100% of its assets – both corporate and federally funded – in EDS. The inventory effort seeks to ensure that EMRS is in full compliance with its federal equipment requirements. All new equipment (with a purchase date of January 1, 2021, or later) has (and will have) EDS entries containing accurate and complete asset information. Historical purchases – including those near or past their useful life – often have incomplete or inaccurate information that cannot be located before said assets are salvaged. While EMRS is committed to cleaning up those historical entries, newer assets will be prioritized, as their information/documentation is more readily available. In all cases, EMRS will strive to include as much accurate information for each of its assets within EDS.</p> <p>To the extent the recommendation implicates inventory synchronization, e.g., common syntax, EMRS will consult with ROI and the Comptroller as to feasibility and practicality of EMRS (and perhaps other county departments) recording 100% of asset inventory in EDS.</p>	<p><u>Current Update</u> - We have been working with our database software provided to make updates to the Elliott system to ensure it captures all of the required fields. They are in the process of making a few minor modifications and helping us upload some key fields with missing data. Scheduled date of completion is 3/31/23.</p> <p><u>Prior Update</u> - EMRS has inventoried and recorded relevant federally-funded assets in its possession in EDS. Its efforts to do the same for relevant assets in the possession of sub-recipients is ongoing. EMRS and ROI have started to strategize on the best way to analyze all of the data captured in EDS to ensure it includes as much of the federally required fields as feasible. As noted in its original response, all new equipment (with a purchase date of 1/1/21 or later) has (and will have) EDS entries containing accurate and complete asset information. Historical purchases - including those near or past their useful life - often have incomplete or inaccurate information that cannot be located before said assets are salvaged. While EMRS is committed to cleaning up those historical entries (and has eliminated numerous assets with IEMA approval), ensuring accurate information for newer equipment will be prioritized, as their information/documentation is more readily available. In all cases, EMRS will strive to include as much accurate information for each of its assets within EDS as possible.</p>	3/31/2023

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Orig. Rec #	Audit Report Date	Item	Corrective Action Plan	Management Update	Expected Date of Completion
Elliott Data System Implementation Process Continued - Recommendation 4 & 5					
4	6/10/2021	EMRS should update and enforce inventory count policies and procedures for consistent and accurate inventory records and to ensure compliance with regulations for the timeliness of inventory counts. The update of the inventory count policies and procedures should at minimum require blind and cycle inventory counts, sufficient documentation of counts and adjustment, and appropriate segregation of duties. The updated policies and procedures should include a standardized form that the sub-recipients will utilize in their physical inventory count process. The updated policies and procedures document and reporting timeline should be communicated with all the stakeholders, including the sub-recipients.	Recommendation speaks to EMRS' inventory obligations as to corporate funded assets. Our current priority is to fully implement EDS in the context of federally funded assets.	<p><u>Current Update</u> - Completed new policy for working with subrecipients and implementation began last November with site visits to key stakeholders. The work to inventory all subrecipients assets is ongoing and is anticipated to be complete in June of 2023.</p> <p><u>Prior Update</u> - See answer to item (1) above. New policy and procedure document details procedures for working with stakeholders although EMRS is finalizing a subrecipient inventory verification form which will be complete by 9/30.</p>	6/30/2023
5	6/10/2021	EMRS should update the policies and procedures to include a segregation of duties matrix to ensure proper authorization and accountability for all transactions recorded in the Elliott Data System. After such policies and procedures are updated, access within the Elliott Data System should be modified to reflect the clearly defined level of authorities. A process by which periodic review should also take place to ensure access controls are functioning appropriately and as intended. In addition, periodic review of system generated audit trails should be reviewed.	EMRS agrees with the Auditor's recommendation that segregation of duties is important in any inventory management system. EMRS has been thoughtful in its implementation of EDS to ensure authorization and accountability for all transactions recorded in EDS. EMRS will continue to refine its access controls, update its procedures accordingly, and work with ROI to implement periodic reviews of its access control and system generated audit trails.	<p><u>Current Update</u> - N/A - Close with the implementation of the new inventory policy and procedure manual.</p> <p><u>Prior Update</u> - See answer to item (1) above. New policy and procedure document clearly defines roles and responsibilities and segregates duties among EMRS staff appropriately.</p>	Completed - The OCA is in receipt of the new inventory policy and procedures manual and is currently reviewing.

Office of County Auditor

Open Recommendations Status - Bureau of Human Resources - December 2022 / January 2023

Orig. Rec #	Audit Report Date	Recommendation	Management's Response	Management Update and Corrective Action Plan	Expected Date of Completion
Bureau of Human Resources - Onboarding Process					
1	01/27/22	<p>The Bureau of Human Resources has developed an Onboarding Program Resource Guide for all the hiring departments for Offices Under the President to follow, we found that the Bureau of Human Resources Workforce Strategy, Human Resources Information Technology and Compliance did not have internal written policies and procedures for their staff members to follow. Personnel Services does have their own Standard Operating Procedure manual, but it does need to be updated to include the current Fingerprinting process. The current Fingerprinting process is an interim process, due to the COVID pandemic. Since it has been in effect for almost two years, policies and procedures should be updated to reflect the process. There is no complete policy and procedures manual inclusive of all sections in the BHR to help guide the staff from beginning to end, and to properly monitor each open positions and/or candidates. The hiring process was segregated by each section under the BHR. Without written policies and procedures for staff to follow:</p>	<p>The Office of the County Auditor recommended that the Bureau of Human Resources develop a comprehensive internal procedure manual inclusive of all our current recruiting/hiring processes for all sections. We considered the recommendation and concluded that the Bureau of Human Resources is currently compliant with the spirit of the recommendation. The <i>Onboarding Program Resource Guide</i> and <i>Hiring Process Resource Guide</i> outline the roles of Workforce Strategy, Personnel Services, the Compliance Office and Training and Development to a sufficient level for each division to understand how their role differs and compliments other divisions' roles in the onboarding process. Please note that Training and Development is a critical part of the onboarding process but was excluded without explanation from the audit. As such, our response will not include information about the division.</p> <p>The Office of the County Auditor represented that the Bureau of Human Resources Workforce Strategy Division and Compliance Office do not have internal written policies and procedures for their staff members to follow. In fact, Workforce Strategy, Personnel Services and the Compliance Office follow the requirements of the Cook County Employment Plan, Cook County Employment Plan Supplemental Policies, Background Check Policy, Drug and Alcohol Policy, the Cook County Personnel Rules and a plethora of Standard Operating Procedures ("SOPs") detailing the internal processes in the respective divisions.</p>	<p><u>Current Update</u> - The BHR has implemented these recommendations. Information on the Tracker has been updated and is accurate. The file room SOP has been created, and the interim fingerprinting process has been incorporated in the Personnel Services SOP.</p> <p><u>Corrective Action Plan</u> - Information on the Tracker will be checked for accuracy, the file room SOP will be completed and the interim fingerprinting process will be incorporated into the Personnel Services SOP by April 4, 2022.</p>	<p>Completed 02/17/2023 - The OCA is in receipt of the new SOP's and is currently reviewing.</p>

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 1					

Human Resources Information Systems does not have or require the creation of separate internal procedures because they do not have a decision-making role in the onboarding process. Human Resources Information Systems data enters information from completed forms into Oracle EBS and uses Oracle instructional guides as a resource. Personnel Services will add the interim fingerprinting process, due to the COVID-19 pandemic, to its existing SOPs. The Office of the County Auditor also indicated that there is no complete policy and procedures manual to properly monitor each open position and/or candidate. Please note that Hiring Departments monitor their respective open positions and determine when there is an operational need to fill. Additionally, ATAS tracks candidate submission of applications through disposition. In making the recommendation for the Bureau of Human Resources to develop a comprehensive internal procedure manual inclusive of all our current recruiting/hiring processes for all sections, the Office of the County Auditor made several assertions that the Bureau of Human Resources will address individually below.

- Personnel Services does not have a routing system to begin the onboard process for new candidates. Workforce Strategy sends an email to three Personnel Services employees to be processed by one of the three, which can cause redundancy and time wasted if the same candidate is being processed inadvertently by all three Personnel Services employees.
- Candidates' sensitive information should be secured throughout the day and locked up at the end of the business day by the Information Records Coordinator.

- Personnel Services is a small division that consists of three employees. Emails include all team members to ensure that the onboarding process is not delayed and that there is no work stoppage if an employee is absent. The Personnel Services team members communicate with each other concerning which candidates they are processing to ensure there is no redundant work.
- Candidates' onboarding information is securely locked in a cabinet at the end of the business day. During the workday, information may be on a desk as it is being reviewed prior to being filed.

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 1					
		<ul style="list-style-type: none"> ● Excel reports, such as Tracker, used to track open positions contained errors and/or omissions which could have been detected if reviewed by a supervisor. ● New hire personnel files sampled for proper hiring documentation, were missing, i.e., the I-9 form, signed orientation attendance form, reference check form and transcripts. ● Documentation submitted by Workforce Strategy and/or Personnel Services to the Human Resources Information Systems section was found to contain errors which caused delays to entering information into County systems. 	<ul style="list-style-type: none"> ● The applicable divisions have been directed to double check their entries as human error is prone to occur on spreadsheets. ● The Bureau of Human Resources strives to ensure that all required documents are included in employees' personnel files. However, there are instances when employees who attend orientation, fail to return the signed orientation attendance forms even after Training and Development has reminded them that the forms are outstanding. Depending on the vacancy filled, a transcript would not be required if the position did not require a degree to meet the Minimum Qualifications. In those instances, a high school diploma or GED certificate would suffice. Occasionally, when the Bureau of Human Resources contacts professional references, they do not respond. The Bureau does not penalize candidates for the lack of response. Accordingly, the document would not be included in the personnel file. Also, some, but not all employees have letters of recommendation which are included in employees' personnel files. Please note that it is recommended that I-9 forms be kept separately from personnel files. As such, I-9 forms, which have a short retention period, are maintained separately. ● Workforce Strategy and Personnel Services strive to provide accurate information to Human Resources Information Systems. In instances when mistakes were made due to human error, they were quickly rectified before any important dates were missed. 		

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 1					

- Evidence of management monitoring and/or oversight of the recruiting/hiring process did not appear to be present

- Please note that the Office of the County Auditor did not provide the Bureau of Human Resources with support or evidence for this statement. Management closely monitors and provides oversight of the recruiting/hiring process. The Personnel Services manager monitors processes for Personnel Services; the Director of Human Resources Information Systems for Human Resources Information Systems; the Compliance Officer for the Compliance Office; and the Assistant Deputy Director - Human Resources, in the interim, for Workforce Strategy. The Deputy Bureau Chief/Director of Exempt Administration monitors the overall process, except for the Compliance Office which is independent. The Office of the Independent Inspector General also monitors the Shakman Exempt hiring process.

- The combination to the file room lock had not been changed in 10+ years.

- A limited number of relevant positions in the Bureau of Human Resources requiring access to the file room have the combination to the file room lock. The suite in which the file room is located is behind a door with a keypad lock. The keypad lock code is changed whenever an employee leaves BHR by resignation, termination or retirement. BHR will create an SOP including this information and detail which positions will have access to the file room.

- Hiring department head signatures did not appear to be obtained on necessary documentation in a timely manner.

- As you are aware, the onboarding process involves the cooperation of different bureaus and departments who have competing priorities. Department Heads sign necessary documentation, the requisition and justification/decision to hire, at their first opportunity. The Bureau of Human Resources follows up with Department Heads for signatures, but ultimately, does not control when they sign a document. Without additional details from the Office of the County Auditor, we are unsure of the full scope of documents that were not signed in a timely manner.

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 1					

- The hiring process appears to take three to eleven months.

We recommend that the Bureau of Human Resources develop a comprehensive internal procedure manual inclusive of all their current recruiting/hiring processes for all sections. These manuals should include the current step-by-step instructions and timeframes for the staff to follow. The procedures manual should also include instructions on how to:

- Ninety days is the average time to fill a position. However, there are limited exceptions to the average timeframe that require additional time to fill a vacancy. For example, there are instances when positions need to be reposted because no applicants applied during the original posting period and times when Hiring Departments need to delay the interview process.

As explained above, the *Onboarding Program Resource Guide* and *Hiring Process Resource Guide* outline the roles of Workforce Strategy, Personnel Services, the Compliance Office and Training and Development to sufficiently comply with the spirit of the Office of the County Auditor's recommendation. Bureau Chiefs and Department Heads contributed to the creation of the *Onboarding Program Resource Guide* and were trained on it prior to implementation in 2019. The *Hiring Process Resource Guide* was recently amended and training will be provided upon request to Bureau Chiefs and Department Heads. The individual divisions do not require detailed step-by-step instructions of the other division's processes since their onboarding functions are distinct. They require enough information to understand how their functions fits into the overall process. Where appropriate, the Cook County Employment Plan includes timelines for the hiring process. It is difficult to set strict timelines outside of the Cook County Employment Plan since many of the Bureau of Human Resources onboarding functions are directly tied to steps in other Bureaus and Departments for which the Bureau of Human Resources does not have jurisdiction. Please note that Personnel Services creates proxy cards upon the request of Hiring Departments and is not involved with check routes.

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 1					

- Prepare the Tracker database to include all required fields.
 - Management’s review and approval requirements of Tracker’s key data elements.
 - Tools to use to aid in tracking timelines to move forward with each stage of processes.

 - Expand the “Checklist for Processing County Employees Under the President” for full verification of documentation that is passed on to another process/phase. The checklist should show the tasks performed, by who and when. Also, deadlines as to when Personnel Services must submit proxy cards and when hiring departments must provide check routes. It should be signed and dated by the Analyst responsible for that candidate/new hire to ensure that it is correct and complete. Documentation pertaining to new hires should also be kept in electronic form and placed in a secured and backed up network location.
 - Include in the manual, job titles as to whom should have access to the file room along with the process of obtaining the access code.
 - The access code to the file room should be changed when individuals terminate or at least on an annual basis and included as a written policy.
- Upon completion and approval of the manual by the Bureau of Human Resource Management, staff should be trained on its contents and such portion of the manual applicable to outside departments should be also educated on its contents that pertains to their area.

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Orig. Rec #	Audit Report Date	Recommendation	Management's Response	Management Update and Corrective Action Plan	Expected Date of Completion
Bureau of Human Resources - Onboarding Process					
2	01/27/22	<p>Our office tested nine departments that contained 14 new hires for the onboarding process against the <i>Onboarding Program Resource Guide</i> to determine whether the departments implemented it or at least followed some-type of consistent process for their new hires. Of these 14 new hires, 11 of them were conducted through surveys to expand our testing and the last three were tested through interviews and documentation. Of these 14 new hires, only three were properly onboarded. Additionally, the 14 new hires, there were two transfers hired from outside of the Offices Under the President where there was no documentation pertaining to the disciplinary history required per the Employment Plan. Here are some of the tasks that the hiring departments did not complete for their new employees:</p> <ul style="list-style-type: none"> • Send employee a welcome email. • Send an email to the department about the new employee. • Set-up meetings with critical employees that the new employee must meet. • Set-up new employee's workstation. • Provide policies and procedures. • Assigning a first work assignment. • Assigning a buddy/mentor. • Training. • Follow-up meetings with their supervisor/manager. 	<p>The Office of the County Auditor recommended that the Bureau of Human Resources inform Offices Under the President that there is an Onboarding Program Resource Guide on our website to assist with properly onboarding their new employees. Also, the recommendation included for the Bureau of Human Resources to provide a training on the guide as soon as possible with annual trainings thereafter. The BHR considered the Office of the County Auditor's recommendation and concluded it is mostly compliant with the recommendation. The BHR will post an annual Onboarding Program Resources Guide training on the Learning Management system and will use that opportunity to remind Bureau Chiefs and Department Heads that the guide is on our website.</p> <p>In 2019, the Onboarding Program Resource Guide was issued to Bureau Chiefs and Department Heads. With the rollout, the BHR provided training and held meetings to obtain Bureau Chiefs' and Department Heads' feedback. The BHR walked through each step of the process with the Bureau Chiefs and Department Heads. Now, BHR provides the guide to Department Heads and managers when they receive a new hire.</p> <p>The BHR would like to have seen a higher number of candidates onboarded in accordance with the</p>	<p><u>Current Update</u> - Ongoing - The BHR is in the process of updating the Onboarding Program Resource Guide to ensure the information is current. The training will be created once the Onboarding Program Resource Guide is updated which is anticipated to be in March 2023.</p> <p><u>Corrective Action Plan</u> - The <i>Onboarding Program Resource Guide</i> training will be completed by the end of 2022.</p>	3/31/2023

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 2					

Once the hiring department receives notice from the Bureau of Human Resources that their candidate has successfully cleared the necessary steps and confirmed a start date, the hiring department must prepare for their arrival. The *Onboarding Program Resource Guide* that the Bureau of Human Resources implemented in October 2019 and located on their website, provides the hiring departments with these important steps. It contains checklists, forms, training plans, templates, etc. to assist new hire transitioning into the office surroundings and become acclimated to their new role in an efficient and timely manner to start on their first day.

In addition, we recommend that the Bureau of Human Resources inform Offices Under the President that there is an Onboarding Program Resource Guide on their website to assist with properly onboarding their new employees. Also, the Bureau of Human Resources should provide a training on this guide as soon as possible with annual trainings thereafter. To ensure that the hiring departments are following this guide, the Bureau of Human Resources should:

- Request the hiring departments submit the completed checklists of their new employee. These checklists should be verified for completion and that they contain the signatures of their director, immediate supervisor, and the new employee.

Onboarding Program Resource Guide, however, we acknowledge that the Guide is permissive and not a mandate for Bureaus and Departments. Therefore, Bureau Chiefs and Department Heads have discretion concerning how to orient their new employees, whether it is completely in compliance with the guide or somewhat deviates. The tasks that the Departments did not complete for their new employees are managed at the departmental level, pursuant to the Onboarding Program Resource Guide, and as such, the Bureau of Human Resources recommends for the Departments to be monitored and audited separately. Also, please note that discipline imposed outside of Offices under the President (“OUP”) would not be considered in OUP. Only OUP Bureaus, Departments and Dependent Agencies are subject to the Cook County Employment Plan.

The Office of the County Auditor made several recommendations for the BHR to ensure that the hiring departments are following the Onboarding Program Resource Guide. Collectively, the recommendations are more appropriate to implement at the hiring department level since BHR has limited interactions with new employees after New Employee Orientation, facilitated by Training and Development. Hiring Departments are responsible for orienting new employees on the specifics of the Department's operations, ordering equipment and following up to ensure that employees are well adjusted.

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 2					

- The Bureau of Human Resources should place these checklists in the new hire’s personnel folder. The Bureau of Human Resource Chief should review and sign that they verified the hiring departments have properly implemented the onboarding process.
- The Bureau of Human Resources should contact the new employee and their immediate supervisor at least one month after the new hire's start date to "check-in" on how the new hire is doing and to address any concerns or questions that may have been raised.
- Ensure proper disciplinary history inquiry is done for employee transfers from outside the Offices Under the President and place those documents in their personnel file folder for reference purposes.

As such, Bureau Chiefs and Department Heads can create separate files to maintain appropriate checklists and verify that employees are properly oriented. The Bureau of Human Resources recommends for the Bureau Chief or Department Head to contact the new employee and their immediate supervisor to see how they are adjusting. We think this would be more impactful as new employees’ interaction with the Bureau of Human Resources is limited after orientation. The Hiring Department should work to build a rapport with the new employee.

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Bureau of Human Resources - Onboarding Process					
3	01/27/22	<p>At the time of testing, it was found that the Quarterly Employee Action Reports had not been published on the Bureau of Human Resource website since the first quarter of 2019. These postings did not take place due to the position responsible for this task had not been filled until June of 2020. The Employment Plan states that these Quarterly Employee Action Reports should be posted on a quarterly basis. This caused the Bureau of Human Resources to be non-compliant with a County Ordinance that pertains to the Employment Plan; Chapter 44 Human Resources, Article II, Sec.44-47. Additionally, lack of availability of these reports does not provide transparency into hiring actions of Offices Under the President.</p> <p>Our office revisited the Bureau of Human Resources website under Compliance and Information Reports in October 2021 and saw that the Quarterly Employee Action Reports had been posted up to the 2nd Quarter of 2021 which ended June 2021.</p> <p>We also found the biweekly reports were not all publicized in Legistar. We were unable to determine why the BHR did not publish the biweekly reports in Legistar.</p> <p>We also recommend that BHR include a procedure in the internal Policy and Procedure Manual stating the steps on how to publicize the bi-weekly reports in Legistar.</p>	<p>The BHR considered the Office of the County Auditor's recommendation and concluded it is mostly compliant with the recommendation.</p> <p>The Compliance Office is aware of the process for creating and posting Quarterly Employment Action Reports. Pursuant to the Employment Plan, Quarterly Reports are included within the General Principles and Responsibilities of BHR.</p> <p>Human Resources Information System, the Bureau of Technology and the Compliance Office have worked to refine and optimize the BHR Quarterly Employment Action Report. Major system challenges were resolved and specifications for the refined report were approved in May of 2021. BHR's website has been updated to include Reports for Quarter 1 and Quarter 2 of 2021. The Report for Quarter 3 of 2021 is currently being reviewed.</p> <p>The procedures for how to publicize reports in Legistar are appropriately captured in the Board Office's Legistar training manual. This process is under the jurisdiction of the Board Office and is uniform regardless of who publicizes reports on Legistar.</p> <p>The bi-weekly reports not being publicized in Legistar is a longstanding practice. Every bi-weekly report is on Legistar, and the worksheet, with details, are available to download by those who have access to Legistar. Members of the public can see that the bi-weekly report is a board agenda item along with a summary of what the report entails. Members of the public cannot see the worksheets. Please note the governing ordinance does not require such publication.</p>	<p><u>Current Update</u> - The BHR has implemented this recommendation. The Quarterly Employment Action Report for Quarter 3 of 2021 can be found at https://www.cookcountyl.gov/service/compliance-information-and-reports.</p> <p><u>Corrective Action Plan</u> - The BHR Quarterly Employment Action Report for Quarter 3 of 2021 should be uploaded by of the year 12/31/21.</p> <p><u>Corrective Action Plan - N/A</u></p>	<p style="color: red;">Completed 12/31/21</p> <p>The OCA confirmed that the Quarterly Employment Action Report for Quarter 3 of 2021 was posted as indicated. Additionally, The OCA did note that the Quarterly Employment Action Reports are posted up-to-date through Quarter 4 of 2022.</p>

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Bureau of Human Resources - Onboarding Process Continued - Recommendation 3					

As part of our testing, we found that the BHR Management Information systems was not able to produce a report identifying the total number of new hires, transfers, rehires and terminations for Offices Under the President for the last five fiscal years. Due to the conversion of EBS in 2018, such information was comingled with database corrections, updates, budget adjustments, increases etc., for all the departments in the County, and for every employee who had these updates/changes.

We recommend the BHR run the new hire, termination, rehire, and transfer reports for all Offices Under the President on a quarterly basis. The Bureau Chief should review them for completeness and approve them.

Currently, Human Resources Information Systems does run the BHR Quarterly Employment Action Report which includes new hires, terminations, rehires, and transfers for Offices under the President. The Deputy Bureau Chief/Director of Exempt Administration and the Compliance Office review the Reports for completeness and approves them.

Corrective Action Plan - N/A

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Bureau of Human Resources - Onboarding Process					
4	01/27/22	<p>Due to a system error in the Human Resources Self Service System, new hires cannot be approved properly in Workflow by the Workforce Strategy Analysts. When a new hire is entered, Workflow is getting a system error that does not allow the Workforce Strategy Analysts to approve the transaction, so the Transaction Specialist must manually enter the new hire data into EBS. This causes the transaction to bypass the Workforce Strategy Analysts approval process, as they are the only one authorized to approve these transactions in Workflow. The BHR reported they reached out to the Bureau of Technology about this issue. The BOT stated they could not see the system error on their end and told BHR it was a "browser issue".</p> <p>We recommend the BHR continue to work with the Bureau of Technology to correct this system error in Self Service.</p> <p>In the meantime, the Transaction Specialist should communicate on a weekly basis the new hires that were bypassed so that the Workforce Analysts are aware of them.</p>	<p>The BHR considered the recommendations and will adopt the recommendation to continue working with the BOT to rectify the system error.</p> <p>BHR originally submitted a Cherwell Ticket to the BOT in December 2019 and again more recently for the issue to be identified and resolved. The error is occasionally generated during the new hire workflow and prevents the flow from successfully passing the new hire information from Oracle Self-Service into the JAVA screens. The Transaction Specialist self-monitors this error and performs JAVA data entry when it is received. The process remains seamless.</p> <p>The BHR declines to adopt the second recommendation because it would not add value to notify Workforce Strategy when an error is received, unless entry of the employee using JAVA cannot occur. Thus far, JAVA has been 100% successful with data entry.</p>	<p><u>Current Update</u> - The Cherwell ticket was closed by BOT on 5/23/2022 as they were not able to replicate the issue. If this issue arises again, a Cherwell ticket will be submitted so BOT can review the issue in real time.</p> <p><u>Corrective Action Plan</u> - Ongoing - BHR completed the action of submitting a Cherwell Ticket and will await the BOT resolution on the issue.</p> <p><u>Corrective Action Plan - N/A</u></p>	<p>Completed 05/23/2022</p>

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Bureau of Human Resources - Offboarding Process					
1	01/27/22	<p>We have tested 18 former employees against the draft of the <i>Offboarding Program Resource Guide</i> . Of the 18, three were offboarded properly. These three former employees came from the same department using their own department's policies and procedures, which aligned with the Bureau of Human Resources guide. Also, one department did not collect an investigator's badge due to employee reporting it lost. Also, we found separation packages were not given to eight employees nor does the <i>Offboarding Program Resource Guide</i> include instructions as to what to include in the separation package.</p>	<p>The Office of the County Auditor made several recommendations concerning the <i>Offboarding Program Resource Guide</i> which will be addressed individually below. When the Bureau of Human Resources was notified that the Office of the County Auditor intended to audit the <i>Offboarding Program Resource Guide</i>, we thought that it was premature because we planned to issue the Guide in the near future. As a result of the Office of the County Auditor's decision to proceed with auditing the <i>Offboarding Program Resource Guide</i>, the Bureau of Human Resources delayed implementation awaiting results of the audit. As such, the <i>Offboarding Program Resource Guide</i> has yet to be finalized and has not been shared for implementation with Bureau Chiefs and Department Heads. Therefore, Bureau Chiefs and Department Heads are using their own internal procedures to offboard employees. Currently, when an employee requires offboarding, Bureau Chiefs and Department Heads contact the Bureau of Human Resources to request separation packets. The Bureau of Human Resources then compiles the required separation packet documents and forwards them to Bureau Chiefs and Department Heads. When the <i>Offboarding Program Resource Guide</i> is finalized, the Bureau of Human Resources will follow the same implementation process used to issue the <i>Onboarding Program Resource Guide</i> . The Guide will be placed on the Bureau of Human Resources website; it will be emailed to Bureau Chiefs and Department Heads with a note that it is also on the Bureau of Human Resources website; and a training will be conducted. The training will be placed on the Learning Management System to ensure that it is easily accessible. Please see the Office of the County Auditor's recommendations below with responses from the Bureau of Human Resources.</p>	<p><u>Corrective Action Plan</u> - Not applicable. Please see Management Response for a complete explanation.</p>	N/A

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Bureau of Human Resources - Offboarding Process Continued - Recommendation 1					
		<p>We recommend the Bureau of Human Resources include in their <i>Offboarding Program Resource Guide</i> :</p> <ul style="list-style-type: none"> • Require the offboarding departments to submit all checklists to ensure that offboarding is complete for their former employee. The checklists should be completed, signed, and dated by the person responsible for ensuring the tasks on the checklists are complete as well as the soon-to-be former employee. The Bureau of Human Resources should place these checklists in the former employee's personnel file for reference. • Place in the Offboarding Program Resource Guide separation packages information on how to continue your medical benefits (COBRA), post-employment restrictions, termination summaries, Illinois Department of Employment Security information, and a resource guide. • Include a procedure in the Offboarding Program Resource Guide that user departments request for the Bureau of Technology evidence that the former employee(s) system access has become deactivated. Such evidence should be placed in the former employee's personnel file. 	<ul style="list-style-type: none"> • Offboarding is within the jurisdiction of departments and as such, the checklists should remain in the Terminating Departments. The various checklists are quick reference documents tailored for the Terminating Department and other departments to ensure that they are complying with their respective roles in the offboarding process. The checklists do not contain information about a former employee that would need to be placed in their personnel file or requires the employee's signature. The Terminating Departments do sign the checklists. Please note that employees sign the Employee Inventory Checklist and pursuant to the Offboarding Program Resource Guide, upon completion, the Employee Inventory Checklist will be forwarded to the Bureau of Human Resources. • The separation package was revised to include the above referenced information. The separation package will not be included in the <i>Offboarding Program Resource Guide</i> as to ensure that Terminating Departments directly ask the Bureau of Human Resources for the most recent version of the package because the contents are subject to change. • The important task of ensuring that former employees' system access is deactivated is included in the <i>Offboarding Program Resource Guide</i>; however, the actual process and procedure resides in the Bureau of Technology. The Bureau of Technology has a mechanism by which to track all requests submitted to the Bureau, including requests to deactivate system access, through Cherwell tickets. When a request to deactivate system access is submitted to the Bureau of Technology, the requestor will receive an email confirmation that the task was completed. The Bureau of Human Resources does not find that including such evidence that the task was completed is appropriate to include in a former employee's personnel file because personnel files include evidence of employment actions. 		

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Bureau of Human Resources - Offboarding Process Continued - Recommendation 1					

- Work with the Bureau of Technology to develop a process to recover assets that were not and/or could not be collected.

- The Terminating Department is responsible for recovering former employees' assets and completing the Employee Inventory Checklist to the extent employees have not returned such assets. Departments are advised to report any unreturned County equipment as stolen to the proper authorities.