



Mary Modelski  
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Cook County Auditor  
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August 27, 2020

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 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 Audit Committee.

Please refer to the following Open Recommendations Status Report as of July 2020. There are currently five open recommendations and one was implemented. We have obtained and provided an update on the current status of each open recommendation in the attached report.

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

**TONI PRECKWINKLE**

PRESIDENT

**Cook County Board  
of Commissioners**

BRANDON JOHNSON

1st District

DENNIS DEER

2nd District

BILL LOWRY

3rd District

STANLEY MOORE

4th District

DEBORAH SIMS

5th District

DONNA MILLER

6th District

ALMA E. ANAYA

7th District

LUIS ARROYO, JR.

8th District

PETER N. SILVESTRI

9th District

BRIDGET GAINER

10th District

JOHN P. DALEY

11th District

BRIDGET DEGNEN

12th District

LARRY SUFFREDIN

13th District

SCOTT R. BRITTON

14th District

KEVIN B. MORRISON

15th District

FRANK J. AGUILAR

16th District

SEAN M. MORRISON

17th District

# Office of County Auditor

## Open Recommendations Status - July 2020

### Chief Judge-Cash Reconciliation Project

Item #	Item	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	<p>Bank reconciliations were not always completed accurately with the proper support for variances.</p> <p>Adult Probation Finding 4 - The Promis System cannot produce data to reconcile to the cash balances in the Restitution and Fee bank accounts. We recommend that Adult Probation personnel request Promis system reports from their Information Technology support that will capture the total amount of undisbursed receipts from the Promis system. The report balance could then be reconciled to the cash balances in the Restitution and the Fee bank accounts to determine if any differences exist.</p>	<p>Management agreed and will implement corrective action.</p> <p>The Adult Probation Departments' current case management system, PROMIS (Prosecutor's Management Information System), was designed for the court by Cook County in the 1970's. The department's cashier's office continues to struggle with the limitations of the out-of-date system's ability to produce accurate reports and consistently account for the transactions recorded by the office. To affect a sorely needed upgrade to the department's overall case management system, the court issued a RFP in April 2014 to design and implement a new comprehensive case management information system for probation and pretrial operations. The new system will replace, consolidate, and enhance the department's current systems and applications, including the accounting functions of the cashier's office.</p>	<p>The Adult Probation System was indeed delayed from the anticipated go-live in January. As you know, the probation system supports criminal case types and at the time we were intending to go live, the Clerk of the Court launched their Odyssey Case Management System for Criminal Case Types. There was various issues with the launch of that system impacting court operations, that we were concerned that launching the new probation system could potentially create roll - out problems. As such, we requested a delay to give some time for the Clerk to iron out their issues. Then Covid came and we have since been delayed. We are hoping to get this system in this year. However, I am confident that when we do, the new financial system embedded in CFive Supervisor will satisfy the Auditor's original findings.</p>	11/30/2020

### Clerk of the Circuit Court Revenue Process Audit

Item #	Item	Corrective Action Plan (CAP)	Most Recent Update	ECD
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2	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 CAP 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.	The current outstanding balance in the Traffic Division is \$31,308,150. The Clerk of the Circuit Court Technology and Innovation Bureau produces a TRIMS report via the Revenue Collector system that writes to our Case Management Systems and identifies all payments received. The wage garnishment Policies and Procedures was implemented in February 1, 2017. The prior open recommendation report indicated that Penn Credit's contract was not renewed under the Countywide contract, and therefore ended on January 30, 2020. Alliance One contract was renewed and was extended until January 30, 2021. All collections are being handled by Alliance One. There are no performance measurements in the current contract. They would have to be included in the next contract. Prior responses indicated that the Clerk's Office sent postcards to those owing traffic debt that a request to the Secretary of State's Office to place a lien on their driver's license until payment is made. Also delinquent accounts aged (2-7 years) were referred to the Illinois Comptroller's Local Debt Recovery Program	None reported
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**Law Library - Revenue Operations**

Item #	Item	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	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.	The Law Library has identified a solution to this issue and has ordered the equipment necessary to implement it. After conducting a cost/benefit analysis, because the vendor, Jamex charges a flat monthly credit card processing fee acquiring credit card readers for branch locations would not be financially viable. It is expected that credit card payments will be accepted at the Daley Center before the end of August. At this time credit cards will only be accepted at copy machines. We still have not managed to resolve the iNovah issues that have been the primary stumbling block on this issue.	8/31/2020

**Department of Revenue - Delinquent Home Rule Tax Process**

Item #	Item	Corrective Action Plan (CAP)	Most Recent Update	ECD
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4	The delinquent tax account data is not being accurately and efficiently maintained to ensure the reliability of the delinquent tax accounts and amounts.	Management agrees that there is a need for a more accurate and comprehensive system to manage accounts, and as mentioned before, plans to address these issues as part of its ITPS implementation, with select improvements to its interim process.	Notices for the six tax types that were part of our first release of ITPS are being generated on a monthly basis. To date, we have collected over \$2.1MM in additional revenue. In addition, we are currently working to complete design and testing of ITPS for our remaining Home Rules Taxes. Once the additional taxes are brought into ITPS, the Deficiency and Delinquency billing for those tax types will have a one-time "catch-up" process for past periods that are being converted from our Legacy system. Afterwards, they too will be included on the monthly notice routine. Data from our Legacy system is currently being reviewed and cleansed in anticipation of the conversion into ITPS to ensure that we will only be billing legitimate accounts and periods.	10/15/2020
5	Item	Corrective Action Plan (CAP)	Most Recent Update	ECD
5	<p>Bank reconciliations were not always completed accurately with the proper support for variances.</p> <p>Adult Probation Finding 4 - The Promis System cannot produce data to reconcile to the cash balances in the Restitution and Fee bank accounts. We recommend that Adult Probation personnel request Promis system reports from their Information Technology support that will capture the total amount of undisbursed receipts from the Promis system. The report balance could then be reconciled to the cash balances in the Restitution and the Fee bank accounts to determine if any differences exist.</p>	<p>Management agreed and will implement corrective action.</p> <p>The Adult Probation Departments' current case management system, PROMIS (Prosecutor's Management Information System), was designed for the court by Cook County in the 1970's. The department's cashier's office continues to struggle with the limitations of the out-of-date system's ability to produce accurate reports and consistently account for the transactions recorded by the office. To affect a sorely needed upgrade to the department's overall case management system, the court issued a RFP in April 2014 to design and implement a new comprehensive case management information system for probation and pretrial operations. The new system will replace, consolidate, and enhance the department's current systems and applications, including the accounting functions of the cashier's office.</p>	<p>Notices for the six tax types that were part of our first release of ITPS are being generated on a monthly basis. To date, we have collected over \$2.1MM in additional revenue. In addition, we are currently working to complete design and testing of ITPS for our remaining Home Rules Taxes. Once the additional taxes are brought into ITPS, the Deficiency and Delinquency billing for those tax types will have a one-time "catch-up" process for past periods that are being converted from our Legacy system. Afterwards, they too will be included on the monthly notice routine. Data from our Legacy system is currently being reviewed and cleansed in anticipation of the conversion into ITPS to ensure that we will only be billing legitimate accounts and periods.</p>	10/15/2020

**Office of Contract Compliance- WBE MBE Process**

Item #	Item	Corrective Action Plan (CAP)	Most Recent Update	Completion
6	To manage the compliance with stated goals, OCC is responsible for certifying vendors and ensuring vendors adhere to the County's MBE/WBE Ordinance prior to contract award. With the large amount of contracts awarded with compliance goals, a collaborative approach is needed to ensure vendor's compliance in meeting the County's compliance goals.	OCC agrees with the Auditor's recommendation. OCC has already requested B2GNow to allow our office to set up view access only for departments to see their contracts.	The Office of Contract Compliance open recommendation to provide limited access to all User Departments that have contracts has been completed	7/17/2020