



COOK COUNTY
OFFICE OF THE
County Auditor

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TONI PRECKWINKLE

President

Cook County Board
of Commissioners

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1st District

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16th District

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17th District

February 9, 2026

The Honorable Toni Preckwinkle, President
and Board of Cook County Commissioners
118 North Clark Street
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 shall request periodic status reports from audited agencies regarding actions taken to address reported deficiencies and audit recommendations.” OCA submits its status reports on recommendations to the Board of Commissioners for referral to the Forest Preserve District of Cook County’s (FPDCC) Audit Committee.

Per the approval of FPDCC’s Audit Committee/Board of Commissioners on January 13, 2026, OCA will report on FPDCC’s open recommendations semi-annually. Attached is the Recommendations Status Report for FPDCC as of January 2026. Please note that there are no open recommendations.

OCA remains available to assist FPDCC in its implementation of OCA’s recommendations. If you or the Audit Committee has any questions, please contact me at (312) 603-1515 or at heath.wolfe@cookcountyil.gov.

Sincerely,

Heath Wolfe
County Auditor

Attachment

cc: Adam Bianchi, General Superintendent, FPDCC
Damon Howell, Chief Financial Officer, FPDCC
James Cunnea, Comptroller, FPDCC

Office of the County Auditor (OCA)
Forest Preserve District of Cook County (FPDCC) - Recommendations Status Report as of January 2026

Item # Audit Report Date

Recommendation

FPDCC's Planned Corrective Actions

FPDCC's Update

Recommendation Status

There are no open recommendations from the Office of the County Auditor for FPDCC.