

**Report on Internal Control  
Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
With *Government Auditing Standards***

Independent Auditors' Report

To the Honorable President and Members of the Board of Commissioners of  
Forest Preserve District of Cook County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Forest Preserve District of Cook County, (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated July 31, 2023. The financial statements of the Pension Fund and the Postemployment Group Health Benefit Fund were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Pension Fund and the Postemployment Group Health Benefit Fund. Our report includes a reference to other auditors who audited the financial statements of Chicago Horticultural Society, the Chicago Zoological Society, the Pension Fund, and the Postemployment Group Health Benefit Fund, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-001 and 2022-002, that we consider to be material weaknesses.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **The District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Baker Tilly US, LLP*

Chicago, Illinois  
August 23, 2023

## Forest Preserve District of Cook County, Illinois

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Schedule of Findings and Responses  
Year Ended December 31, 2022

### **Finding 2022-01: External Financial Reporting**

*Criteria:* An internal control structure over external financial reporting is necessary to ensure the proper presentation of the financial statements.

*Condition:* The District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.

*Cause/Effect:* The District does not have an external reporting function, but relies upon the auditor for expertise in external financial reporting. External financial statements would not have been presented in accordance with GAAP without reliance on the external auditor. Material adjustments in order to present in accordance with GAAP were found by the auditor. Management is ultimately responsible for the fair presentation of the financial statements.

*Management Response:* Budget constraints has limited the District's ability to hire with expertise in government financial reporting. We feel that this is an acceptable level of risk in that finance staff works closely with the auditors to ensure that the statements are a fair presentation of our financial condition.

## **Forest Preserve District of Cook County, Illinois**

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Schedule of Findings and Responses

Year Ended December 31, 2022

### **Finding 2022-02: Capital Asset Accounting**

*Criteria:* An internal control structure over the financial reporting for capital assets should be able to provide an accurate accounting of historical cost and depreciation information of the entity's capital asset inventory.

*Condition:* Management is responsible for maintaining accounting records pertaining to the entity's capital assets for purposes of financial reporting.

*Cause/Effect:* A materially complete capital asset accounting would not have been presented in accordance with GAAP without reliance on the external auditor.

*Management Response:* Staffing constraints has limited the District's ability as assign dedicated staff to assist with capital asset accounting. The District is actively working to hire staff to fill this void. The District works closely with the auditors to ensure that the statements are a fair presentation of our financial condition. The District intends to work with closely with the auditors to address this finding.



**TONI PRECKWINKLE,  
PRESIDENT**

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SUPERINTENDENT**

Arnold L. Randall

Forest Preserve District of Cook County, Illinois  
Corrective Action Plan  
For the Year Ended December 31, 2022

*Finding 2022-01: External Financial Reporting*

Budget constraints has limited the District's ability to hire with expertise in government financial reporting. We feel that this is an acceptable level of risk in that finance staff works closely with the auditors to ensure that the statements are a fair presentation of our financial condition.

*Official Responsible for Ensuring the Corrective Action Plan: Damon Howell, Chief Financial Officer*

*Planned Completion Date for the Corrective Action Plan: December 31, 2023*

*Finding 2022-02: Capital Asset Accounting*

Staffing constraints has limited the District's ability as assign dedicated staff to assist with capital asset accounting. The District is actively working to hire staff to fill this void. The District works closely with the auditors to ensure that the statements are a fair presentation of our financial condition. The District intends to work with closely with the auditors to address this finding.

*Official Responsible for Ensuring the Corrective Action Plan: Damon Howell, Chief Financial Officer*

*Planned Completion Date for the Corrective Action Plan: December 31, 2023*