



**COOK COUNTY**  
**OFFICE OF THE**  
**County Auditor**

69 W. Washington Street  
Suite 840  
Chicago, IL 60602

(312) 603-1500  
officecounty.auditor@cookcountyil.gov

**TONI PRECKWINKLE**

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March 11, 2025

The Honorable Toni Preckwinkle, President  
Cook County Board of Commissioners  
118 North Clark Street, Room 537  
Chicago, Illinois 60602

Dear President Preckwinkle and Board of Commissioners:

In accordance with the [Cook County Auditor Ordinance](#) and our Fiscal Year 2025 Audit Plan, the Office of the County Auditor (OCA) conducted an audit of the Forest Preserve District of Cook County (FPDCC) Law Enforcement Department's time and attendance system. The objective of the audit was to determine if FPDCC's Law Enforcement Department had adequate controls over the capturing of time and whether the system worked as intended.

We conducted the audit from April 21 through September 17, 2025. Attached is OCA's audit report which includes one finding and recommendation for corrective action. FPDCC agreed with OCA's finding and recommendation. FPDCC's management comments are included in OCA's report (see Appendix II). We appreciate the cooperation extended by FPDCC's staff during the audit.

Sincerely,

Heath Wolfe, County Auditor

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



COOK COUNTY GOVERNMENT  
OFFICE OF THE COUNTY AUDITOR

Forest Preserve District of Cook County  
Law Enforcement Time and Attendance  
Internal Audit Report  
March 11, 2026

Issued By:

Heath Wolfe, County Auditor

Audit Conducted By:

Frances M. Roybal, Senior Field Auditor  
Kimberly Sampey, Deputy County Auditor

## EXECUTIVE SUMMARY

The Office of the County Auditor (OCA) completed an audit of the Forest Preserve District of Cook County (FPDCC) Law Enforcement Department's time and attendance system. The objective of the audit was to determine if FPDCC's Law Enforcement Department had adequate controls over the capturing of time and whether the system worked as intended. This audit resulted in one finding in the following key area:

- **Terminated employees had active, Elevated Access user roles in the system:** Three employees whose employment terminated between July 29, 2022, and February 1, 2024, were listed in Cook County Time (CCT) system and had Elevated Access user roles as of July 15, 2025. An email was sent by FPDCC's Finance Department on September 4, 2025, to the Bureau of Technology (BOT) to terminate the roles. The roles were terminated by BOT on September 8, 2025, and a new report was generated. OCA reviewed the new report and verified that the three roles were terminated.

OCA provides one recommendation to address the finding and FPDCC's management comments are included in this audit report (see Appendix II). We performed this audit in accordance with the Institute of Internal Auditors' Global Internal Audit Standards (also known as the Redbook) and the evidence obtained provides a reasonable basis for our conclusions. The fieldwork was conducted from April 21 through September 17, 2025.

We appreciate the cooperation of FPDCC's staff, as well as the assistance of all those who contributed to the preparation of this report. OCA provided FPDCC with an opportunity to provide technical comments on our draft report. FPDCC did not provide any technical comments. This report has been distributed to the County's Board of Commissioners and Audit Committee, and others and will be posted on OCA's website.

## **ABBREVIATIONS**

BOT	Cook County's Bureau of Technology
CAP	Corrective Action Plan
CBA	Collective Bargaining Agreement
CCT	Cook County Time
FLSA	Fair Labor Standards Act
FPDCC	Forest Preserve District of Cook County
FY	Fiscal Year
OCA	Cook County's Office of the County Auditor

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## BACKGROUND

Established in 1915, FPDCC is the oldest and largest forest preserve district in the United States. While FPDCC is a separate body and political subdivision of the State of Illinois with independent taxing powers, it is governed by a President elected by the voters of Cook County (County) along with a Board of Commissioners from the 17 districts within the County who also serve on the County Board. FPDCC shares the same boundaries as the County. Covering nearly 70,000 acres, FPDCC receives more than 62 million visits annually and its facilities include nature centers, boat rentals, equestrian stables, golf courses, driving ranges, and aquatic centers. FPDCC also provides land and funding for the [Brookfield Zoo](#) and the [Chicago Botanic Garden](#).

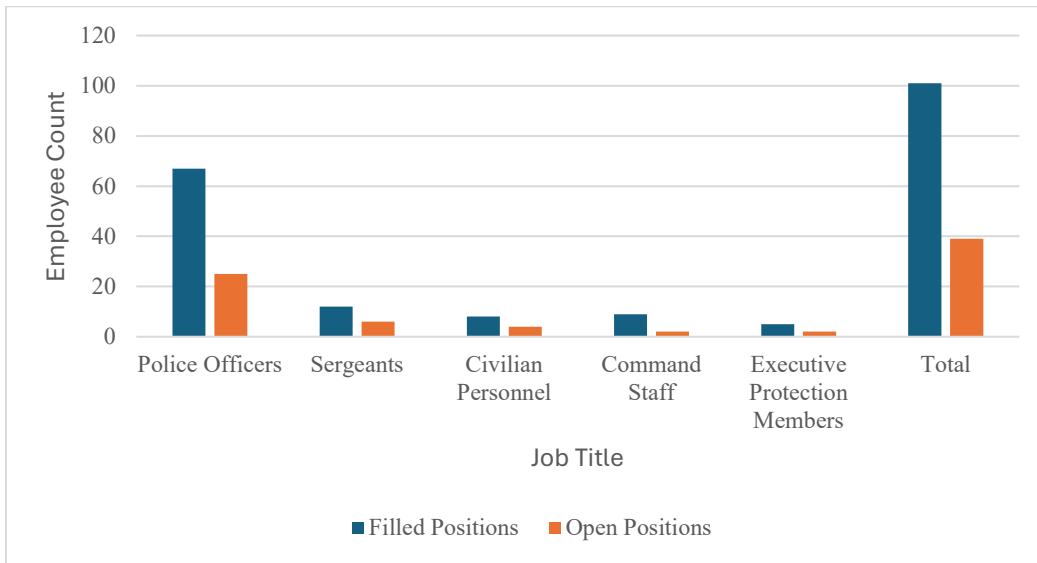
FPDCC's senior leadership team consists of the General Superintendent and 10 department heads, including the Law Enforcement Department's Chief of Police. The mission of FPDCC's Law Enforcement Department is to "...uphold and enforce all State, County and Forest Preserve District laws and ordinances in order to serve and protect citizens visiting the Forest Preserve, and to protect the property and natural lands of the District."<sup>1</sup> FPDCC's law enforcement personnel are sworn police officers responsible for protecting FPDCC's employees, visitors, land, and buildings/structures. FPDCC's police officers respond to emergency calls and regularly patrol FPDCC's property. The Law Enforcement Department operates 24 hours a day, 7 days a week with 3 shifts per day. This unique role not only involves typical policing duties, but FPDCC police officers also perform duties related to conservation efforts, including enforcing laws related to fishing and hunting licenses, illegal dumping and poaching of FPDCC property, including archaeological artifacts.

For Fiscal Year 2025, there were 140 budgeted positions for FPDCC's Law Enforcement Department. On the next page, **Figure 1** shows that 101 of the 140 budgeted positions were filled and the remaining 39 positions were vacant as of March 11, 2025. **Figure 2** on the following page shows that of the 101 occupied positions, 15 were exempt from the Fair Labor Standards Act (FLSA) and 86 were non-exempt. The non-exempt employees are subject to the minimum wage and overtime provisions of FLSA.

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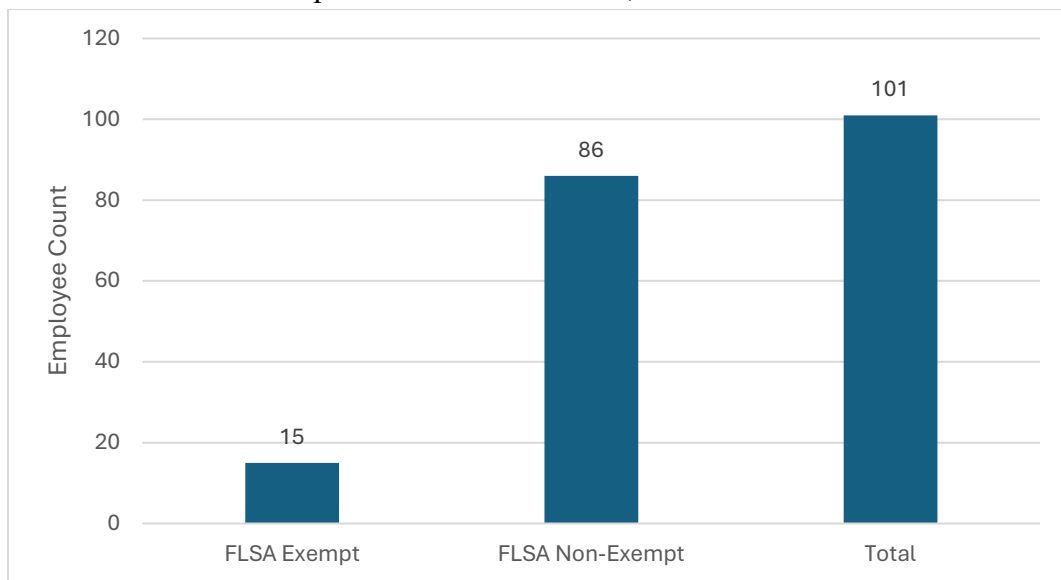
<sup>1</sup> See [FPDCC's 2025 Executive Budget Recommendation](#) (accessed January 21, 2026).

**Figure 1.** FPDCC’s Law Enforcement Department Employee Count by Job Title as of March 11, 2025



Source: FPDCC’s 2025 Executive Budget Recommendation and Oracle E-Business Suite system’s report.

**Figure 2.** Exempt and Non-Exempt FLSA Employees in FPDCC’s Law Enforcement Department as of March 11, 2025



Source: FPDCC’s Oracle E-Business Suite system’s report.

### CCT System

FPDCC’s Law Enforcement Department must follow the terms and conditions established in their collective bargaining agreements (CBAs), the County’s Time and Attendance Policy (Policy), and modifications noted in FPDCC’s Timekeeping Policy Exceptions document.

Per the Policy, “Timely and regular attendance is a condition of employment and is an expectation of performance for all employees. Additionally, employees must accurately report time worked including an appropriate accounting of benefit and leave time taken.”<sup>2</sup> CCT is an electronic, time and attendance platform that employees can access via physical time clocks, an Interactive Voice Response clock, or the web-based Dashboard. BOT manages CCT’s County-wide contract with a vendor. BOT is responsible for supporting CCT, which includes providing information technology support to employees County-wide, escalating tickets to the vendor, and maintaining CCT’s biometric time clocks.

CCT allows all County employees, including FPDCC’s Law Enforcement Department, to clock in and out, submit time off requests, view timesheets, and check accrued time-off balances. When hired, County employees are set up with a “Standard – Employee” role in CCT tied to their County email address and employee identification number. A “Standard - Manager” role in CCT allows managers to approve timesheets for submission to payroll and time-off requests for assigned employees. In addition to the standard CCT role, “Elevated Access” roles exist in CCT. In two of these roles, “Payroll Certifier” and “Payroll Admin” users can approve and reject employees’ timesheets and “lock down” payroll to submit for final processing and payment.

During this audit, OCA identified three employees who were no longer employed by FPDCC but were still active with CCT Elevated Access user roles as of July 15, 2025. The three employees were terminated from FPDCC’s Finance Department between July 29, 2022, and February 1, 2024. Upon further review, OCA determined that while the three employees’ Standard user roles were automatically deactivated at their termination, their Elevated Access user roles needed to be deactivated by a BOT service ticket. During this audit, BOT was establishing an automated process for deactivating CCT Elevated Access roles. OCA confirmed that this issue impacts the entire County; therefore, we plan to conduct an audit of BOT’s CCT Elevated Access user roles in Fiscal Year (FY) 2026.<sup>3</sup>

## AUDIT SCOPE AND OBJECTIVES

OCA’s audit of FPDCC Law Enforcement Department’s time and attendance processes addressed the following objectives:

- Written policies and procedures were developed and implemented that outline the entire time and attendance process in FPDCC’s Law Enforcement Department.
- The time and attendance information captured in CCT for FPDCC Law Enforcement Department’s employees was accurate and met the applicable CBA.

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<sup>2</sup> See [Cook County Bureau of Human Resources’ Employee Time and Attendance Policy](#), effective June 1, 2020 (accessed January 22, 2026).

<sup>3</sup> See OCA’s [FY 2026 Audit Plan](#), dated November 7, 2025 (accessed January 30, 2026).

- Exception reports were produced and reviewed, and required corrections were made prior to payroll processing.
- Proper segregation of duties exists in CCT over the review, approval, and certification of payroll to ensure errors were identified and corrected prior to payroll processing.
- Timesheet allocation forms were completed and approved by FPDCC's management prior to overtime being worked and earned overtime was paid according to the applicable CBA.
- CCT access levels were proper for the assigned level of responsibility and only authorized personnel could make changes to employees' timesheets.

The audit focused on the time and attendance processes in FPDCC's Law Enforcement Department during FY 2025 and included the testing of controls in CCT to ensure information was captured correctly and was working as intended. The audit procedures involved assessing compliance with applicable policies and procedures and reviewing FPDCC's CBAs, employees' timesheets, exception reports, the segregation of duties over timesheet reviews, approval, and certification before payroll processing, timesheet allocation forms, pay slip documents, and access rights in CCT.

## RESULTS

The audit identified one area for improvement. While the audit determined that FPDCC generally had adequate controls to ensure information in CCT was captured correctly and working as intended, one area needs improvement.

### **Finding: Three employees had elevated CCT user access roles after their termination from FPDCC**

Three employees had Elevated Access user roles in CCT after they were terminated by FPDCC's Finance Department. The employees were terminated between July 29, 2022, and February 1, 2024. However, their Elevated Access user roles in CCT were active as of July 2025.

After OCA informed FPDCC's Finance Department that the three employees' Elevated Access user roles were still active, they sent an email to BOT to terminate the roles. The roles were terminated by BOT on September 8, 2025, and a new report was generated. OCA verified that the three roles were terminated.

## RECOMMENDATION AND MANAGEMENT COMMENTS

OCA offers one recommendation to address the finding.

### **Recommendation #1: Implement procedures and controls to ensure that employees' Elevated Access user roles are terminated when their FPDCC employment ends**

FPDCC implemented procedures to ensure Elevated Access user roles are terminated when an FPDCC employee leaves employment, if applicable. However, we recommend FPDCC also implement an additional procedure to periodically ensure the list of Elevated Access users is current and implement the necessary, corresponding controls.

- **Management Comments and Corrective Action Plan (CAP):** Management agrees with the recommendation to implement an additional procedure and controls to periodically ensure the list of Elevated Access users is current.
- **Implementation Details:** FPDCC will conduct an annual review (each December) of Elevated Access users in conjunction with BOT sending the list to the Forest Preserve's Payroll Manager for verification.

**Supporting documentation to support the CAP:** The correspondence from BOT will act as the supporting documentation. It will be confirmed by the Payroll Manager with a signature or an email.

- **Person Responsible for Implementation:** FPDCC's Payroll Manager will be responsible for the implementation.
- **Expected Completion Date:** This will be effective immediately.

## APPENDIX I: METHODOLOGY

### Audit Methodology for FPDCC

The methodology followed by OCA during the audit of FPDCC Law Enforcement Department's time and attendance was a comprehensive, risk-based approach conducted in accordance with the Institute of Internal Auditors' Global Internal Audit Standards. The methodology can be broken down into the following key phases:

#### 1. Planning and Objective Setting

- **Overall Objective:** The audit's primary objective was to determine if the time and attendance processes in FPDCC's Law Enforcement Department had adequate controls to ensure information was captured correctly and working as intended.
- **Detailed Objectives:** The audit was planned around six specific objectives:
  - Written policies and procedures were developed and implemented that outline the entire time and attendance processes in FPDCC's Law Enforcement Department.
  - The time and attendance information captured in CCT for FPDCC Law Enforcement Department's employees was accurate and met the applicable CBA.
  - Exception reports were produced and reviewed, and required corrections were made prior to payroll processing.
  - Proper segregation of duties exists in CCT over the review, approval, and certification of payroll to ensure errors were identified and corrected prior to payroll processing.
  - Timesheet allocation forms were completed and approved by FPDCC's management prior to overtime being worked and earned overtime was paid according to the applicable CBA.
  - CCT access levels were proper for the assigned level of responsibility and only authorized personnel could make changes to employees' timesheets.

**Scope:** The audit focused on activities during FY 2025, reviewing relevant documents, conducting interviews with key personnel, and testing FPDCC's time and attendance processes.

#### 2. Fieldwork and Evidence Gathering

- **Documentation Review:** The audit team reviewed various documents related to FPDCC Law Enforcement Department's time and attendance processes, including policies and procedures, FPDCC's CBAs, timesheet information, exceptions reports, Elevated Access

user roles in CCT, timesheet allocation forms, pay slip documents, and user access reports.

- **Control Testing:** The methodology included “end-to-end testing” of FPDCC Law Enforcement Department’s time and attendance processes over employee time and attendance reporting.
- **Interviews:** OCA conducted interviews with key personnel, including FPDCC’s Finance Comptroller, Finance Payroll Manager, Law Enforcement Operations Manager, and Law Enforcement Timekeeper to understand the processes and controls in place.

### 3. Reporting and Conclusion

- **Finding and Recommendation:** The audit concluded that FPDCC’s Law Enforcement Department generally had adequate controls to ensure employees’ time and attendance information was captured correctly and working as intended. However, the termination of Elevated Access user roles in CCT for former employees was only partially effective. Therefore, OCA issued one recommendation to address this deficiency.
- **Management Response:** The methodology included a step where the finding and recommendation were presented to FPDCC’s management, who were then given the opportunity to provide comments and a CAP.

### Test Approach for FPDCC’s Law Enforcement Department

Audit Objective	Test Plans	Audit Procedures	Key Information and Documents Reviewed/Tested	Results
<b>Written policies and procedures were developed and implemented that outline the entire time and attendance processes for FPDCC’s Law Enforcement Department.</b>	Review FPDCC’s policies and procedures related to time and attendance.	The audit included a review of the policies and procedures related to time and attendance.	The documents reviewed were the County’s Employee Time and Attendance Policy, FPDCC’s Timekeeping Policy Exceptions, and the applicable CBAs.	<b>Effective.</b> The audit concluded that written policies and procedures were developed and implemented for the Law Enforcement Department’s time and attendance.

<b>Audit Objective</b>	<b>Test Plans</b>	<b>Audit Procedures</b>	<b>Key Information and Documents Reviewed/Tested</b>	<b>Results</b>
<b>The time and attendance information captured in CCT for FPDCC Law Enforcement Department’s employees was accurate and met the applicable CBA.</b>	Review of sampled employees’ timesheets captured in CCT.	The audit included a review of sampled employees’ timesheets in CCT. The review included a recalculation of the hours worked, a comparison of the hours recorded in CCT, a comparison of the hours captured as paid in CCT and reported on the pay slip documents.	The documents reviewed were the sampled employees’ timesheets in CCT and pay slips for pay period February 7 to February 20, 2025.	<b>Effective.</b> The audit concluded that the time and attendance information captured in CCT for FPDCC’s Law Enforcement Department employees was accurate and complied with the applicable CBAs.
<b>Exception reports were produced and reviewed, and required corrections were made prior to payroll processing.</b>	Review of sampled exception reports generated by CCT.	The audit included a review of sampled exception reports generated by CCT. This included verifying that all required corrections were made prior to the processing of payroll.	The documents reviewed were the sampled exception reports for the pay period ending March 20, 2025, of employees’ timesheet corrections needed and exceptions corrected.	<b>Effective.</b> The audit concluded that exception reports were produced and reviewed, and all required corrections were made prior to the processing of payroll.
<b>Proper segregation of duties exists in CCT</b>	Test the segregation of duties in CCT for the review,	The audit reviewed the overall processes of	The audit reviewed the Law Enforcement Department’s time and attendance processes	<b>Effective.</b> The audit concluded that errors were

Audit Objective	Test Plans	Audit Procedures	Key Information and Documents Reviewed/Tested	Results
<p>over the review, approval, and certification of payroll to ensure errors were identified and corrected prior to payroll processing.</p>	<p>approval, and certification prior to the processing of payroll.</p>	<p>timekeeper reviews, manager approval, and certification prior to the processing of payroll.</p>	<p>from end-to-end including the timekeeper and manager roles, payroll administrator role, and payroll certifier role in CCT. Additionally, we verified: FPDCC’s Law Enforcement Timekeeper reviews of timesheets and corrections made; FPDCC’s Timekeeper notified managers that the timesheet review was completed. FPDCC’s managers reviewed and approved timesheets; FPDCC’s managers did not approve their own timesheets and they were approved by another FPDCC manager; FPDCC’s managers notified the Finance Payroll Manager that timesheets were approved; FPDCC’s Finance Payroll Manager notified FPDCC’s Chief Financial Officer that timesheets were ready for review and approval; FPDCC’s Chief Financial Officer reviewed and certified employee timesheets; and the Chief Financial Officer notified FPDCC’s Finance Payroll Manager that timesheet approval was completed.</p>	<p>identified and corrected prior to the processing of payroll. Segregation of duties existed over the review, approval, and certification of payroll.</p>
<p><b>The timesheet allocation</b></p>	<p>Review of timesheet allocation</p>	<p>The audit included a review of</p>	<p>The documents reviewed were the timesheet allocation forms,</p>	<p><b>Effective.</b> The audit concluded that</p>

<b>Audit Objective</b>	<b>Test Plans</b>	<b>Audit Procedures</b>	<b>Key Information and Documents Reviewed/Tested</b>	<b>Results</b>
<p><b>forms were completed and approved by FPDCC’s management prior to overtime being worked and earned overtime was paid according to the applicable CBA.</b></p>	<p>forms, timesheet information captured in CCT for overtime worked, and pay slip documents for sampled employees.</p>	<p>timesheet allocation forms and verifying that the timesheet information captured in CCT for overtime worked was accurate, agreed with the timesheet allocation form to the applicable CBA, and verifying that the overtime hours captured in CCT to overtime hours paid in the pay slip documents for sample employees.</p>	<p>timesheet information captured in CCT, and pay slips for the sampled pay period of February 7 to February 20, 2025.</p>	<p>the time allocation forms were completed and approved by FPDCC management prior to the hours worked and that the overtime earned was paid in accordance with the applicable CBA.</p>
<p><b>CCT access levels were proper for the assigned level of responsibility and only authorized personnel could make changes to employees’ timesheets.</b></p>	<p>Review of user roles assigned in CCT to ensure the proper level of responsibility was assigned.</p>	<p>The audit included a review of the user roles assigned in CCT. This included testing and verifying employee information was correct and reflected the current employment status.</p>	<p>The audit included a review of the user rights by group report from CCT and provided by BOT.</p>	<p><b>Partially Effective.</b> The audit identified a deficiency where three employees who were terminated by FPDCC between July 29, 2022, and February 1, 2024, still had Elevated Access user</p>

<b>Audit Objective</b>	<b>Test Plans</b>	<b>Audit Procedures</b>	<b>Key Information and Documents Reviewed/Tested</b>	<b>Results</b>
				roles as of July 2025.

## APPENDIX II: MANAGEMENT COMMENTS



**TONI PRECKWINKLE**  
President

**Board of  
Commissioners**

Frank J. Aguilar  
Alma E. Anaya  
Scott R. Britton  
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Tara S. Stamps  
Maggie Trevor  
Jessica Vásquez

**General  
Superintendent**  
Adam Bianchi

March 4, 2026

Heath Wolfe  
Cook County Auditor  
69 West Washington, Suite 840  
Chicago, IL 60602

Dear County Auditor Wolfe,

We have received and reviewed the Law Enforcement Time and Attendance Internal Audit Report which you and your team conducted. Management agrees with the recommendation to implement an additional procedure and controls to periodically ensure the list of Elevated Access users is current.

Thank you and the Audit Team for their time, effort, and professionalism throughout the review.

Respectfully Submitted,

A handwritten signature in blue ink that reads "James P. Cunnea".

James P. Cunnea  
Comptroller, Forest Preserve of Cook County

## **CONTACT DETAILS**

Office of the County Auditor  
69 West Washington Street – Suite 840  
Chicago, IL 60602  
Office: (312) 603-1500  
<https://www.cookcountyil.gov/agency/auditor>



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