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Office of the County Auditor  
69 West Washington, Suite 2200 • Chicago, Illinois 60602 • (312) 603-1500

March 8, 2019

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:

We have conducted the Law Enforcement Inventory Audit of the Forest Preserve District (FPD) of Cook County. We conducted our audit in accordance with the Cook County Auditor Ordinance.

The scope and objectives of our audit were designed to evaluate the effectiveness of the internal controls that are in place to ensure the proper recording, tracking, and safeguarding of all inventory under the control of the FPD Law Enforcement Department.

Please refer to the following audit report for the results of our audit. The audit report contains five recommendations to be implemented by the FPD Law Enforcement with the assistance of the Office of the County Auditor. The [Executive Summary](#) provides an overview of the audit with the main recommendation areas.

We express our appreciation for the assistance that the FPD Law Enforcement staff extended to Mr. Damon Howell during the course of our audit. We have discussed the control improvements with FPD Law Enforcement management and would be pleased to discuss further or to assist with any additional implementations.

Respectfully Submitted,

William J. Carroll  
Deputy County Auditor

cc: Arnold Randall, Superintendent FPDCC  
Stephen Hughes, Chief Financial Officer FPDCC  
Chief Kelvin Pope, Law Enforcement FPDCC



COOK COUNTY GOVERNMENT  
OFFICE OF THE COUNTY AUDITOR

Law Enforcement Inventory of the Forest Preserve District of Cook County

Internal Audit Report

Report Date: March 2019

Issued By:  
William J. Carroll, Deputy County Auditor

Audit Conducted By:  
Damon Howell, Field Auditor V

## EXECUTIVE SUMMARY

The Office of the County Auditor (OCA) has completed an audit of the Law Enforcement Inventory of the Forest Preserve District (FPD) of Cook County. Our audit included reviewing and testing the inventory schedules prepared for purchased items, items found in the forest preserves, and items confiscated and/or collected as evidence. We also reviewed the Evidence and Recovered Property Procedures developed by the FPD Law Enforcement Department.

The scope and objectives of our audit were designed to evaluate the effectiveness of the internal controls that are in place to ensure the proper recording, tracking, and safeguarding of all inventory under the control of the FPD Law Enforcement Department. Our objectives were also designed to determine if the Law Enforcement Inventory is handled in accordance with the established policies, procedures and guidelines of the FPD Law Enforcement Department. We conducted this audit in accordance with Generally Accepted Government Auditing Standards, which require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our recommendations.

The following recommendations were provided to strengthen controls and improve operational efficiency:

- Finalize the Law Enforcement Policy Manual
- Establish uniform procedures for inventory items
- Develop a centralized inventory tracking database
- Track the property tag numbers in the database
- Document and track data on donated unclaimed inventory items

We presented the recommendations to the FPD Law Enforcement management and will provide any additional assistance to strengthen the internal controls over key processes. Please refer to the [Recommendations Section](#) for detail regarding recommendations, corrective action plans and estimated completion dates.

## BACKGROUND

The Department of Law Enforcement is a department within the FPD and has the responsibility of patrolling FPD grounds twenty-four hours per day, 365 days per year.

The core mission of the Department of Law Enforcement is to uphold and enforce all state, county, and FPD laws and ordinances in order to serve and protect citizens visiting the forest preserve as well as protect the property and natural lands of the district.

The Department of Law Enforcement is comprised of several patrol areas throughout the county. Officers may patrol their respective areas using Patrol Cars, Foot Patrols, Snowmobiles, K-9's, Watercrafts, and all-Terrain Vehicles. FPD Law Enforcement Officers are State Certified and trained. Officers are expected to enforce ordinances, rules and regulations of Forest Preserve District and the laws of the State of Illinois.

The Officers are expected to help foster good public relations and direct and assist the public in the appropriate use and enjoyment of the forest preserves. Overall Forest Preserve Officers are designated to help maintain the peace, order and quiet within the jurisdiction of the District.

## AUDIT SCOPE AND OBJECTIVES

The scope and objectives of our audit were designed to evaluate the effectiveness of the internal controls that are in place to ensure proper recording, tracking, and safeguarding of all inventory under the control of the FPD Law Enforcement Department. Our objectives were also designed to determine if the Law Enforcement Inventory is handled in accordance with the established policies, procedures and guidelines of the FPD Law Enforcement Department.

Our objectives included determining if:

- Written policies and procedures are in place governing inventory processes including items purchased as well as items found or confiscated
- Inventory is properly recorded, safeguarded and tracked
- Management approval is obtained prior to inventory purchases, disbursements or transfers
- Actual inventory status agrees with inventory tracking system

In order to reach a conclusion on our objectives, we performed the following procedures regarding the FPD Law Enforcement Inventory:

- Reviewed the FPD Law Enforcement Evidence and Recovered Property Procedure Manual
- Reviewed statutes that are applicable to FPD Law Enforcement Inventory Procedures
- Performed walk-throughs of Patrol Area Headquarters to document controls and operating procedures
- Tested evidence and property records for procedural compliance and accuracy
- Verified inventory listings for completeness and accuracy

## RECOMMENDATIONS

### Recommendation #1:

The FPD Law Enforcement Policy Manual has been in effect since 1998. An updated policy manual outlining the procedures for handling evidence and property is in the drafting process, but not yet finalized.

Developing detailed written policy and procedures along with measures to ensure periodic updates are performed when processes are modified provides a foundation for maintaining strong internal controls and establishing guidance to employees in understanding their roles and responsibilities.

OCA recommends that FPD Law Enforcement finalize an updated version of the Law Enforcement Policy Manual. In relation to the inventory control procedures, we recommend that the policies and procedures for purchased, donated or otherwise acquired inventory is differentiated from the inventory procedures dealing with evidence and recovered property.

### Corrective Action Plan:

FPD Law Enforcement is in the process of finalizing its policy manual, to include policies related to acquired inventory, property inventory and evidence inventory.

Estimated Completion Date: June 30, 2019

Recommendation #2:

Controls over the inventory tagging process need to be strengthened. There were furniture and equipment items at several Patrol Area Headquarters that were not tagged. For the items tagged, there was a lack of standardization in the process where tags were not uniform, pre-numbered, assigned sequentially, or centrally affixed to inventoried items.

There is no central tagging process in place for the FPD. Each FPD Department is responsible for recording, tagging and tracking its inventory. Lack of inventory controls can lead to loss, damage or misappropriation.

OCA recommends that FPD Law Enforcement management establish uniform procedures for inventory items to include an inventory tagging process that consists of sequential, pre-numbered tags that are affixed in a central location on items to be easily observed.

Corrective Action Plan:

FPD Law Enforcement concurs with the recommendation to establish uniform procedures for inventory items to include an inventory tagging process with sequential, pre-numbered tags that are affixed in a central location on items to be easily observed. FPD Finance & Administration will work with Law Enforcement to implement an inventory control procedure to include pre-numbered tags.

Estimated Completion Date: August 31, 2019

Recommendation #3:

The inventory tracking process is highly manual and not structured in the most efficient manner. The Property Log Book and Evidence Log Book are handwritten documents, inventory lists are maintained in spreadsheets at separate locations and there are various forms and reports prepared for dispersements/tracking of inventory.

Decentralized tracking and handwritten forms are time consuming, can lead to undetected errors and do not provide for efficient reporting and tracking of the data.

The following errors were discovered:

- Several items on the inventory listing did not have an inventory tag #, evidence tag # or serial# listed
- Several items on the inventory listing could not be physically located
- One item physically observed could not be found on the inventory listing
- One item did not have the related Property Control Report accompanying the item prior to transfer
- One item did not have an attached Property/Evidence Tag
- One item's tag number did not agree to the tag number on the Property Control Report
- Instances where inventory items actual storage locker locations were different than what was recorded on the Property Control Report
- Unable to locate one item in the Evidence Log Book
- One evidence tag did not have a completed chain of possession section with approving officer signature

OCA recommends that FPD Law Enforcement implement the following controls for more efficient tracking and to ensure the accuracy of inventory records:

- Create a centralized database to track the inventory data for all FPD Law Enforcement locations
- Eliminate the handwritten Property Log Book, the Evidence Log Book, separate spreadsheets and creation of separate forms through the use of a central database
- Add fields to ensure key inventory item identifiers are tracked in the central database
- Create the necessary forms and reports in the database to pull from the existing data
- Establish periodic supervisory reviews of the inventory data

- Establish periodic inventory reconciliations
- Develop written procedures on the tracking, reporting and supervisory review processes

Corrective Action Plan:

FPD Law Enforcement concurs with this recommendation and will begin evaluating solutions to centralizing its inventory database, standardize our inventory collection procedures and strengthening internal controls. Systems used by other law enforcement agencies will be evaluated to verify that our needs are met and obtain preliminary cost estimates.

Some recommendations will be implemented prior to the implementation of a centralized database.

- Establish periodic supervisory reviews of the inventory data
- Establish periodic inventory reconciliations
- Develop written procedures on the tracking, reporting and supervisory review processes

Estimated Completion Date:

Phase One: Implement review and reconciliations procedures	August 31, 2019
Phase Two: Evaluation and selection of inventory system	August 31, 2019
Phase Three: Procurement and implementation of new system	TBD

Recommendation #4:

The Property Log Book does not record the item’s tag number as is the process in the Evidence Log Book.

Tracking the tag numbers in the Property Log Book would strengthen the controls relating to property storage. The tag number is a key component to properly account for inventory items.

In coordination with automating the inventory log books and lists, OCA recommends that FPD Law Enforcement add a field in the database to track the property tag numbers.

Corrective Action Plan:

FPD Law Enforcement agrees with the recommendation.

Estimated Completion Date:

Phase One: Update current Property Log Book with tag number data.	August 31, 2019
Phase Two: Evaluation and selection of inventory system	August 31, 2019
Phase Three: Procurement and implementation of new system	TBD

Recommendation #5:

FPD Law Enforcement Management has historically donated unclaimed inventory items (i.e. bicycles) to a designated not for profit organization. According to the FPD Legal Department, Illinois law, 765 ILCS 1030, indicates that the FPD Law Enforcement may donate property valued at less than \$100 provided that the FPD Law Enforcement Department makes reasonable efforts to identify and notify the property owner for a minimum period of 6 months. The Legal Department suggested that a form/sworn statement be developed for the officers to assert the date of item recovery and that reasonable efforts were made to locate the original property owner(s) during the minimum 6 month period and that those efforts were unsuccessful.

OCA recommends that the FPD Law Enforcement Department as part of the development of an inventory database create additional tracking fields to document the following: date of item recovery, reasonable efforts made to locate property owner(s) for the required minimum 6 month period, officer responsible, results of efforts, proof of ownership, date item returned to owner, date of dispersal to not for profit,

receiving organizations name, verification receiving organization(s) is an Illinois registered not for profit, estimated value of property and confirmation of FPD management approval.

Corrective Action Plan:

FPD Law Enforcement agrees with the recommendation to update its policies and procedures to include unclaimed inventory items.

Estimated Completion Date:

Phase One: Update current Policy and procedures.	August 31, 2019
Phase Two: Evaluation and selection of inventory system.	August 31, 2019
Phase Three: Procurement and implementation of new database/system.	TBD