



Mary Modelski
Office of the County Auditor
Cook County Auditor
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December 6, 2021

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 for the Cook County Forest Preserve District (CCFPD) as of December 2021. Currently there is one open recommendation at the Cook County Forest Preserve District (CCFPD). We have obtained and provided an update on the current status of the one open recommendation in the attached report.

We express our appreciation to the Forest Preserve District for providing us with updates to the recommendations. We are continually available to assist the CCFPD in their implementation of our recommendations.

Respectfully Submitted,

Mary Modelski
Cook County Auditor

cc: Arnold Randall, Superintendent FPDC
Stephen Hughes, Chief Financial Officer FPDC
Damon Howell, Comptroller, FPDC

TONI PRECKWINKLE

PRESIDENT

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of Commissioners**

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Office of County Auditor
Forest Preserve District - Recommendations Status - December 2021

Workers Compensation Process

Item #	Audit Report Date	Item	Corrective Action Plan	Most Recent Update	Estimated Completion Date
6	3/25/2021	<p>The Forest Preserve District of Cook County does not have a formal set of policies and procedures that outline the entire Workers' Compensation Process. Currently the only procedure that is documented is a one-page Work Injury procedure that outlines the forms that need to be completed to begin a claim. Prior to fiscal year 2009, the Cook County Department of Risk Management processed all Workers Compensation claims for both Cook County and the Forest Preserve District of Cook County. Policies and procedures were developed for Cook County Department of Risk Management that outlined the entire Workers Compensation Claim Process. In fiscal year 2009, the Forest Preserve District of Cook County took over processing their own Workers Compensation claims. However, policies and procedures that outlined the Workers Compensation Process specific to the Forest Preserve District of Cook County were never developed. Without documented policies and procedures, changes to laws and regulations may not be documented and followed and could result in non-compliance. Additionally, well developed policies and procedures allow for a smooth transition should an employee leave the organization or is absent for an extended period.</p>	<p>The Forest Preserve District of Cook County concurs with the recommendation of the County Auditor for the development of written policies and procedures that are specific to the Forest Preserve District of Cook County and document the entire Workers' Compensation Process from when an incident occurs to when the incident is closed. The Forest Preserve District agrees that such policies and procedures should include step by step instructions and guidance for decision making and streamlining internal processes including when working remotely.</p>	<p>The Forest Preserve District of Cook County has completed a full review of all aspects of its Workers Compensation process. Information gathered from this review was used to assist in the development of a preliminary and draft procedure manual that is specific to the Forest Preserve District. Research of applicable laws and regulations, review of auditor notes and staff interviews were used to assist in the development of this preliminary and draft procedure manual. A draft version to be reviewed with management by mid-November. The District is scheduled to meet with the Office of the County Auditor to review the draft procedure manual on December 13, 2021. The finalized written procedure manual and supporting materials (intranet updates, forms, and employee guidance) has an anticipated completion date of December 31, 2021.</p>	12/31/2021