



Mary Modelski
Office of the County Auditor
Cook County Auditor
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December 15, 2023

TONI PRECKWINKLE

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Cook County Board
of Commissioners

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17th District

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 2023. Of the three open recommendations at the Cook County Forest Preserve District (CCFPD), one recommendation has been implemented and two are currently open. We have obtained and provided an update on the current status of the two recommendations 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 FPDCC
Damon Howell, Chief Financial Officer, FPDCC

Office of County Auditor

Forest Preserve District - Recommendations Status - December 2023

On and Off Boarding Process

Item #	Audit Report Date	Item	Corrective Action Plan	Most Recent Update	Estimated Completion Date
1	6/14/2023	<p>Written Policies and Procedures have been developed and implemented regarding the On and Off-boarding process. The Policy and Procedures include the Employment Plan, which sets forth the general principles that govern the hiring and employment policies and procedures for the Forest Preserves District of Cook County. In addition, there is a written procedure that has been created by Human Resources that documents the department specific On and Off-boarding process.</p> <p>However, based on our interviews, we found one instance where the department did not document their individual On and Off-boarding procedures in a formal written policy/procedure. Without having formal written policies and procedures for specific On and Off-boarding processes that relate to department specific laws, regulations, technology, and industry best practices may not be followed and could result in non-compliance.</p>	<p>Management agrees with the recommendation for departments to develop and maintain written policies and procedures over On and Off-boarding processes, implementing an annual review of On and Off-boarding processes and complete an annual review of On & Off-board related forms. Estimated Completion Date October 31, 2023.</p>	<p>FPD is working with all user departments to develop and complete their written processes for On and Off boarding.</p>	1/31/2024
2	6/14/2023	<p>One department did not notify Forest Preserve Human Resources when a seasonal employee was terminated. The employee was hired on 6/25/2021 and their employment ended on 8/15/2021. We verified with the Payroll department that the employee's last standard payroll date was 8/26/2021.</p> <p>We recommend that the Forest Preserve District of Cook County should create a checklist outlining the Seasonal Employee Termination Process. This will ensure that Departments are notifying Human Resources and Forest Preserve Financial Information Technology to terminate/disable accounts and supporting documentation is submitted when the seasonal employee is terminated and maintained to ensure compliance.</p>	<p>Management agrees with the recommendation to create a checklist outlining the Seasonal Employee Termination Process . Estimated Completion Date September 30 2023.</p>	<p>FPD has developed a checklist for all user departments to use for Off-boarding seasonal employees. Once a Request to Hire is approved for a seasonal position the user departments will receive a Seasonal Off-boarding Checklist to be used for each seasonal employee.</p>	Completed 9/30/2023
3	6/14/2023	<p>The Inventory Asset Tag Management System tracks all equipment including computer items, however, the tracker system does not have the capability to maintain the historical data of the terminated user once the asset is assigned to a new user.</p> <p>We recommend that Forest Preserve District of Cook County create a field in SharePoint to allow for items to be checked in upon return. This field should allow for historical tracking of the last user of a piece of equipment.</p> <p>Additionally, Financial Information Technology should export an annual inventory, based upon department number, and require departments to validate equipment is still present, assigned to the documented user and in working order.</p>	<p>Management agrees with the recommendation to create historical tracking of equipment use via SharePoint or use of other suitable software to capture the historical tracking of IT equipment users. Estimated Completion Date October 31, 2023.</p> <p>Management agrees with the recommendation to require departments to review inventory listings annually, validating equipment status and user assignment. Estimated Completion Date October 31, 2023.</p>	<p>FPDCC is working with a SharePoint consultant to build a web part to track the chronological history of hardware used by FPDCC employees.</p> <p>FPDCC anticipates working with each user department to review its inventory listings annually and validating equipment status and user assignment during the month of January.</p>	1/31/2024