



Mary Modelski
Office of the County Auditor
Cook County Auditor
69 West Washington, Suite 840 • Chicago, Illinois 60602 • (312) 603-1500

November 13, 2020

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 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 Auditor’s Office 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 as of November 2020. There are currently five open recommendations at the Forest Preserve. We have obtained and provided an update on the current status of each open recommendation in the attached report.

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

Respectfully Submitted,

Mary Modelski
Cook County Auditor

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

TONI PRECKWINKLE

PRESIDENT

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of Commissioners**

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Office of County Auditor

Forest Preserve District - Open Recommendations Status - November 2020

Law Enforcement Inventory

Item #	Audit Report Date	Item	Corrective Action Plan	Most Recent Update	Estimated Completion Date
1	3/8/2019	The Forest Preserve Law Enforcement should 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.	Forest Preserve Law Enforcement is in the process of finalizing its policy manual, to include polices related to acquired inventory, property inventory and evidence inventory.	Forest Preserve Law Enforcement continues to work with vendor addressing needed changes to the initial product, which caused further delay in implementation. Updates to policy and procedures manual will need to mirror processes of the new asset management system currently still being developed. Law Enforcement feels they will need additional time to finalize updated policy and procedures relating to the new asset management system as it appears likely Vendor procedures will not be finalized until close to month end.	12/31/2020
2	3/8/2019	Forest Preserve Law Enforcement management should 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.	Forest Preserve 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. Forest Preserve Finance & Administration will work with Law Enforcement to implement and inventory control procedure to include pre-numbered tags.	Forest Preserve Law Enforcement is currently researching separate paid software options, as previous free options did not meet the needs of the Department. The current asset management Vendor does not offer options for asset tag management for non-evidence property. The anticipated completion date remains on target as per previous update.	1/31/2021
3	3/8/2019	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 disbursement/tracking of inventory. The Forest Preserve District Enforcement Department should implement controls for more efficient tracking and to ensure the accuracy of inventory records.	Forest Preserve Law Enforcement 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. Recommendations to be implemented prior to the implementation of a centralized database. 1) Establish periodic supervisory reviews of the inventory data. 2) Evaluation and selection of inventory system. 3) Procurement and implementation of new system.	Phase One: Implement review and reconciliation procedures - Project Start Date August 2019 - Completed Phase Two: Evaluation and selection of inventory system - Completed Phase Three: Procurement and implementation of new system - Project Trial Phase Began October 2020 - Small test group of Law Enforcement staff have access to trial deployment. Testing is expected to run through the end of the month. Upon successful completion of testing phase, the anticipated start of the next phase of the iPhone Operating System rollout to begin in early November - Currently in implementation process.	11/30/2020

Office of County Auditor

Forest Preserve District - Open Recommendations Status - November 2020

Law Enforcement Inventory

Item #	Audit Report Date	Item	Corrective Action Plan	Most Recent Update	Estimated Completion Date
4	3/8/2019	<p>The Property Log Book does not record the item's tag number as is the process in the Evidence Log Book.</p> <p>Tracking the tag number in the Property Log Book would strengthen the controls related to property storage. The tag number is the key component to properly account for inventory items.</p> <p>In coordination with automating the inventory log books and lists, the Forest Preserve Law Enforcement department should add a field in the database to track the property tag numbers.</p>	<p>Forest Preserve Law Enforcement agrees with the recommendation. The Forest Preserve will update the current Property Log Book with tag number data. The Forest Preserve will evaluate, select and implement a new inventory system.</p>	<p>Phase One: Implement review and reconciliation procedures - Project Start Date August 2019 - Completed</p> <p>Phase Two: Evaluation and selection of inventory system - Completed</p> <p>Phase Three: Procurement and implementation of new system - Project Trial Phase Began October 2020 - Small test group of Law Enforcement staff have access to trial deployment. Testing is expected to run through the end of the month. Upon successful completion of testing phase, the anticipated start of the next phase of the iPhone Operating System rollout to begin in early November - Currently in implementation process.</p>	11/30/2020
5	3/8/2019	<p>Forest Preserve Law Enforcement Management has historically donated unclaimed property inventory items to a designated not for profit organization. As part of the development of an inventory database, the Forest Preserve Law Enforcement Management should create additional tracking field for unclaimed property. The fields should include: 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</p>	<p>Forest Preserve Law Enforcement agrees with the recommendation to update its policies and procedures to include unclaimed inventory items.</p>	<p>Phase One: Implement review and reconciliation procedures - Project Start Date August 2019 - Completed</p> <p>Phase Two: Evaluation and selection of inventory system - Completed</p> <p>Phase Three: Procurement and implementation of new system - Project Trial Phase Began October 2020 - Small test group of Law Enforcement staff have access to trial deployment. Testing is expected to run through the end of the month. Upon successful completion of testing phase, the anticipated start of the next phase of the iPhone Operating System rollout to begin in early November. - Currently in implementation process.</p>	11/30/2020