



COOK COUNTY
OFFICE OF THE
County Auditor

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TONI PRECKWINKLE

President

Cook County Board
of Commissioners

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17th District

August 1, 2025

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

Dear President Preckwinkle and Board of Commissioners:

The Office of the 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 shall request periodic status reports from audited agencies regarding actions taken to address reported deficiencies and audit recommendations.” OCA submits its status reports on recommendations to the Board of Commissioners for referral to the County’s Audit Committee.

Attached is the Recommendations Status Report for the Forest Preserve District of Cook County (FPDCC) as of July 2025. The previously reported open recommendation was implemented by FPDCC. OCA obtained and is providing an update on the recommendation in the attachment.

We appreciate FPDCC providing OCA with the recommendation update. OCA remains available to assist FPDCC in its implementation of OCA’s recommendations. If you or the Audit Committee has any questions, please contact me at (312) 603-1515 or at heath.wolfe@cookcountyil.gov.

Sincerely,

Heath Wolfe
County Auditor

Attachment

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

Office of the County Auditor (OCA)

Forest Preserve District of Cook County (FPDCC) - Recommendations Status Report as of July 2025

FPDCC's Minority and Women Business Enterprise Process

Item #	Audit Report Date	Recommendation	FPDCC's Planned Corrective Actions	FPDCC's Update	Recommendation Status
1	9/9/2024	<p>During our interviews with the staff at the FPCC, we were advised that policies and procedures over the MBE/WBE process were in place, and being followed, but were not documented in written form.</p> <p>Without having formal written policies and procedures that outline the MBE/WBE process from beginning to end, applicable laws and regulations, technology, and industry best practices may not be followed which could result in non-compliance.</p> <p>We recommend that written policies and procedures be developed that document the entire MBE/WBE process from beginning to end. We also recommend that a process be developed to periodically review the policies and procedures to ensure they are up to date and reflect any current changes to laws and regulations, technology, and industry best practices.</p>	<p>Management concurs with the recommendation that written policies and procedures be developed to document the MBE/WBE processes. Estimated Completion Date 2/28/2025</p>	<p>Management met with the Contract Compliance Administrator who documented the MBE/WBE process.</p> <p>The written policies and procedures were developed to document the MBE/WBE process and submitted to OCA on January 14, 2025.</p>	Completed/Implemented