March 27, 2024

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 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 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 Forest Preserve District of Cook County as of March 2024. Of the two open recommendations at the Forest Preserve District of Cook County, one recommendation was reported as being completed by Management but is included in our report pending verification of completion by the OCA. 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 Forest Preserve District in their implementation of our recommendations.

Respectfully Submitted,

Mary Modelski
Cook County Auditor

cc: Eileen Figel, Interim Superintendent, Forest Preserve District of Cook County
    Damon Howell, Chief Financial Officer, Forest Preserve District of County
    James Cunnea, Comptroller, Forest Preserve District of Cook County

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On and Off Boarding Process

Item #	Audit Report Date	Item	Corrective Action Plan	Most Recent Update	Estimated Completion Date
1	6/14/2023	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. 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.	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.	FPD has met with user departments to discuss updating each department's On and Off-boarding processes. User departments are updating the department's On and Off-boarding processses. Revised estimated completion date is April 30, 2024.	4/30/2024
2	6/14/2023	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. 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. 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.	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. 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.	The FPCC IT Department has addressed a significant limitation within the current asset management/inventory system, which was internally developed by FPCC IT staff back in 2016. This limitation involves the SharePoint system's inability to effectively track the historical ownership of IT assets, particularly Laptops and Desktops, in scenarios such as staff retirement, resignation, or termination, as well as when IT assets are redeployed to different staff members. To overcome this limitation, we have implemented a new asset management/inventory system (Asset Tiger) with advanced features, notably the incorporation of an event history log. This functionality enables FPCC IT to have thorough tracking of changes in asset assignments. FPCC IT can now easily access a historical record showcasing previous employees associated with the asset, the current assignee, and the IT staff person responsible for the entering the change. This information is integrated into the asset's view within the system, accessible under a dedicated tab labeled "history." Moreover, the new system has robust reporting capabilities, providing insights into the entire lifecycle of an IT asset, from initial acquisition to its eventual disposal. This reporting functionality will track changes at every stage of an asset's journey, for efficient management, and enhanced accountability of the asset management processes.	Completed 12/31/2023 - Note: The OCA is in the process of reviewing the reports produced by the Asset Tiger system.