

**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

To the Honorable President and Members of the Board of Commissioners of
Forest Preserve District of Cook County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Forest Preserve District of Cook County, (the District) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated July 11, 2022. Our report includes a reference to other auditors who audited the financial statements of the Chicago Horticultural Society, the Chicago Zoological Society and the Pension Fund and the Postemployment Group Health Benefit Fund, as described in our report on the District's financial statements. The financial statements of the Chicago Zoological Society and the Pension Fund and the Postemployment Group Health Benefit Fund were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Chicago Zoological Society and the Pension Fund and the Postemployment Group Health Benefit Fund or that are reported on separately by those auditors who audited the financial statements of the Chicago Horticultural Society, the Chicago Zoological Society and the Pension Fund and the Postemployment Group Health Benefit Fund. Our report includes a reference to other auditors who audited the financial statements of the Chicago Horticultural Society, the Chicago Zoological Society and the Pension Fund and the Postemployment Group Health Benefit Fund, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-01 and 2021-02, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Chicago, Illinois
July 11, 2022

FOREST PRESERVE DISTRICT OF COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES As of and for the Year Ended December 31, 2021

Finding No.: 2021-01 – External Financial Reporting

Criteria: An internal control structure over external financial reporting is necessary to ensure the proper presentation of the financial statements.

Condition: The District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.

Cause/Effect: The District does not have an external reporting function, but relies upon the auditor for expertise in external financial reporting. External financial statements would not have been presented in accordance with GAAP without reliance on the external auditor. Material adjustments in order to present in accordance with GAAP were found by the auditor. Management is ultimately responsible for the fair presentation of the financial statements.

Management Response: Budget constraints has limited the District's ability to hire with expertise in government financial reporting. We feel that this is an acceptable level of risk in that finance staff works closely with the auditors to ensure that the statements are a fair presentation of our financial condition.

FOREST PRESERVE DISTRICT OF COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND RESPONSES As of and for the Year Ended December 31, 2021

Finding No.: 2021-02 – Capital Asset Accounting

Criteria: An internal control structure over the financial reporting for capital assets should be able to provide an accurate accounting of historical cost and depreciation information of the entity's capital asset inventory.

Condition: Management is responsible for maintaining accounting records pertaining to the entity's capital assets for purposes of financial reporting.

Cause/Effect: A materially complete capital asset accounting would not have been presented in accordance with GAAP without reliance on the external auditor.

Management Response: Staffing constraints has limited the District's ability as assign dedicated staff to assist with capital asset accounting. The District is actively working to hire staff to fill this void. The District works closely with the auditors to ensure that the statements are a fair presentation of our financial condition. For 2022 we intend to assign a dedicated staff person to implement our new financial system to address this finding.