



Mary Modelski
Office of the County Auditor
Cook County Auditor
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July 31, 2020

TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

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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 July 2020. There are currently five open recommendations at the CCFPD. 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 CCFPD 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

Office of County Auditor

Forest Preserve District - Open Recommendations Status - July 2020

Law Enforcement Inventory

Item #	Item	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	The FPD Law Enforcement Department 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.	FPD Law Enforcement is in the process of finalizing its policy manual, to include policies related to acquired inventory, property inventory and evidence inventory.	FPD Law Enforcement continues to work with the vendor. There was a delay due to Covid 19. However, weekly meetings have been held between Department and Vendor. While monitoring the progress from the vendor it was determined that the initial product was not efficient for the department and several changes had to be made, which caused further delay.	11/30/2020
2	FPD 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.	FPD 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. FPD Finance and Administration will work with Law Enforcement to implement and inventory control procedure to include pre-numbered tags.	FPD Law Enforcement research the free software for asset management however, it was determined that there were additional agreements that need to be made in order for the product to be free. Upon successful completion of the evidence management product the FPD Law Enforcement will work with Finance and Administration to determine if the product can also be used for asset management. In addition, FPD Law Enforcement has worked with the Vendor on implementation of a BodyCam management system which has added to the length of time necessary for project completion.	1/31/2021
3	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 FPD Law Enforcement Department should implement controls for more efficient tracking and to ensure the accuracy of inventory records.	FPD 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 - <u>Completed</u> Phase Two: Evaluation and selection of inventory system - <u>Completed</u> Phase Three: Procurement and implementation of new system - Project Start Date August 2019 - Currently in implementation process.	11/30/2020

Office of County Auditor

Forest Preserve District - Open Recommendations Status - July 2020

Law Enforcement Inventory

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4	<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 FPD Law Enforcement department should add a field in the database to track the property tag numbers.</p>	<p>FPD Law Enforcement agrees with the recommendation. The FPD will update the current Property Log Book with tag number data. The FPD will evaluate, select and implement a new inventory system.</p>	<p>Phase One: Implement review and reconciliation procedures - Project Start Date August 2019 - <u>Completed</u></p> <p>Phase Two: Evaluation and selection of inventory system - <u>Completed</u></p> <p>Phase Three: Procurement and implementation of new system - Project Start Date August 2019 - Currently in implementation process.</p>	11/30/2020
5	<p>FPD 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 FPD Law Enforcement Management should create an 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 not for profit, estimated value of property and confirmation of FPD management approval.</p>	<p>FPD 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 - <u>Completed</u></p> <p>Phase Two: Evaluation and selection of inventory system - <u>Completed</u></p> <p>Phase Three: Procurement and implementation of new system - Project Start Date August 2019 - Currently in implementation process.</p>	11/30/2020