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April 30, 2021

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 May 2021. There are six open recommendations including one additional recommendation for this quarter. 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 FPDC  
Stephen Hughes, Chief Financial Officer FPDC  
Damon Howell, Comptroller, FPDC

**TONI PRECKWINKLE**

PRESIDENT

**Cook County Board  
of Commissioners**

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## Office of County Auditor

### Forest Preserve District - Open Recommendations Status - May 2021

#### 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 policies related to acquired inventory, property inventory and evidence inventory.	Work continues on updating the Law Enforcement Policy Manual as a whole. Based on the current climate of policing reform, priority is being given to updating those policies that have the potential for the most societal impact – Use of force, Taser and Body Worn Camera Deployment, Canine, etc. The Quickest Evidence Management System beta testing continues with the Law enforcement Department and as the system is refined, the procedures and policies for its use will be fully developed and vetted.	8/31/2021
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.	The Law Enforcement Department has decided to adopt the asset management system currently used by the Department of Information and Technology. This will reduce the implementation time and will provide a proven system. IT currently, uses a pre numbered bar-coding system. The pre-numbered tags will be affixed to durable assets such as furniture and other law enforcement related equipment. Law Enforcement is currently in the process of updating the current inventory list for all five reporting locations. This is anticipated on being completed by June 30, 2021. Once the comprehensive list is completed all inventory items will be placed in one tracking document. IT will assist Law Enforcement in obtaining the Prenumbered tags and best practices for tracking. This will allow time to correct any additional issues that may arise.	8/31/2021
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.	The Quickest Evidence Management System beta testing continues with the Law Enforcement Department and this system will replace handwritten documents and separate logbooks in each reporting Location with a digitally accessed central repository for information associated with the evidence and property. This system will be quarriable and allow for reports generated to document aged evidence, status of individual cases or exhibits, and assist in the timely disposal of evidence and/or property. During the 1st Quarter of 2021, the Law Enforcement Department met with the vendor to discuss system improvements and to develop certification scenarios for end users. These certification scenarios will help ensure the user is comfortable with using the system. Improved testing Scenarios are anticipated to be developed, and deployed to beta testing group by May 15th 2021. The scenarios will be deployed and completed by department by June 30, 2021. This will allow the department time to correct any additional issues that may arise.	8/31/2021
4	3/8/2019	The Property Log Book does not record the item's tag number as is the process in the Evidence Log Book. 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. 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.	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.	The Quickest Evidence Management System beta testing continues with the Law Enforcement Department and this system will be designed to include the necessary information stipulated in the audit recommendations. In this system, each exhibit will be assigned a unique identification number linked to the specific case number for which it was obtained. These unique exhibit numbers, which replace handwritten evidence tags currently in use, will be generated by the automated evidence management system and will be quarriable for supervisory and case management purposes. During the 1st Quarter of 2021, the Law Enforcement Department met with the vendor to discuss system improvements and to develop certification scenarios for end users.	8/31/2021
5	3/8/2019	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 not for profit, estimated value of property and confirmation of Forest Preserve District management approval.	Forest Preserve Law Enforcement agrees with the recommendation to update its policies and procedures to include unclaimed inventory items.	The Quickest Evidence Management System beta testing continues with the Law Enforcement Department and this system will be designed to include the necessary information stipulated in the audit recommendations. During the 1st Quarter of 2021, the Law Enforcement Department met with the vendor to discuss system improvements and to develop certification scenarios for end users. The automated system will account for property in contrast to evidence. The Department will be able to track attempts related to determining or contacting an owner of the item, and will provide timely notices of items meeting the definition of "unclaimed."	8/31/2021

#### Workers Compensation Process

**Office of County Auditor**  
**Forest Preserve District - Open Recommendations Status - May 2021**

**Law Enforcement Inventory**

Item #	Audit Report Date	Item	Corrective Action Plan	Most Recent Update	Estimated Completion Date
6	3/25/2021	<p>The Forest Preserve District of Cook County does not have a formal set of policies and procedures that outline the entire Workers' Compensation Process. Currently the only procedure that is documented is a one-page Work Injury procedure that outlines the forms that need to be completed to begin a claim. Prior to fiscal year 2009, the Cook County Department of Risk Management processed all Workers Compensation claims for both Cook County and the Forest Preserve District of Cook County. Policies and procedures were developed for Cook County Department of Risk Management that outlined the entire Workers Compensation Claim Process. In fiscal year 2009, the Forest Preserve District of Cook County took over processing their own Workers Compensation claims. However, policies and procedures that outlined the Workers Compensation Process specific to the Forest Preserve District of Cook County were never developed. Without documented policies and procedures, changes to laws and regulations may not be documented and followed and could result in non-compliance. Additionally, well developed policies and procedures allow for a smooth transition should an employee leave the organization or is absent for an extended period.</p>	<p>The Forest Preserve District of Cook County concurs with the recommendation of the County Auditor for the development of written policies and procedures that are specific to the Forest Preserve District of Cook County and document the entire Workers' Compensation Process from when an incident occurs to when the incident is closed. The Forest Preserve District agrees that such policies and procedures should include step by step instructions and guidance for decision making and streamlining internal processes including when working remotely.</p>	<p>The Forest Preserve District of Cook County is preparing a full review of all aspects of its Workers Compensation process. This review will be used to assist in the development of written policies and procedures that are specific to the Forest Preserve District. Research of applicable laws and regulations, review of auditor notes and staff interviews will be used to assist in developing a working draft of policies and procedures, anticipated to be completed by September 22,2021. The Finalized written policies and procedures have an anticipated completion date of December 31, 2021.</p>	12/31/2021