



Office of the Independent Inspector General

“[T]o detect, deter and prevent corruption, fraud, waste, mismanagement, unlawful political discrimination or misconduct in the operation of County government.”

**Quarterly Report
4th Quarter 2024**

January 15, 2025

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OFFICE OF THE INDEPENDENT INSPECTOR GENERAL

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January 15, 2025

Transmittal via email only

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

Re: Independent Inspector General Quarterly Report (4th Qtr. 2024)

Dear President Preckwinkle and Members of the Board of Commissioners:

This report is written in accordance with Section 2-287 of the Independent Inspector General Ordinance, Cook County, Ill., Ordinances 07-O-52 (2007), to apprise you of the activities of this office during the time period beginning October 1, 2024, through December 31, 2024.

OIIG Complaints

The Office of the Independent Inspector General (OIIG) received a total of 193 complaints during this reporting period.¹ Ten new OIIG investigations have been initiated. This number includes those investigations resulting from the exercise of my own initiative (OIIG Ordinance, Sec. 2-284(2)). Additionally, 32 OIIG inquiries have been initiated during this reporting period while a total of 147 OIIG inquiries remain pending at the present time. We referred 48 complaints to management or outside agencies for further consideration. The OIIG currently has a total of 12 matters under investigation. The number of open investigations beyond 180 days of the issuance of this report is six due to various issues including the nature of the investigation, availability of resources and prosecutorial considerations.

New Summary Reports

During the 4th Quarter of 2024, the OIIG issued sixteen summary reports. The following provides a general description of each matter and states whether OIIG recommendations for

¹ Upon receipt of a complaint, a triage/screening process of each complaint is undertaken. In order to streamline the OIIG process and maximize the number of complaints that will be subject to review, if a complaint is not initially opened as a formal investigation, it may also be reviewed as an "OIIG inquiry." This level of review involves a determination of corroborating evidence before opening a formal investigation. When the initial review reveals information warranting the opening of a formal investigation, the matter is upgraded to an "OIIG Investigation." Conversely, if additional information is developed to warrant the closing of the OIIG inquiry, the matter will be closed without further inquiry.

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remediation or discipline have been adopted. Specific identifying information is being withheld in accordance with the OIIG Ordinance where appropriate.²

IIG22-0581 – Office of Contract Compliance. The OIIG received an allegation that a contractor (Contractor) that applied to the County’s Minority Business Enterprise (MBE) program was improperly certified by the City of Chicago Department of Procurement Resources (City). It was further alleged that the Cook County Office of Contract Compliance (Contract Compliance) utilized the County’s reciprocal agreement with the City to accept the Contractor’s MBE certification despite the known improprieties, allowing a non-owner of the Contractor to exploit the MBE program.

During this investigation, the OIIG reviewed the Contractor’s MBE certification application, the City’s Certified Firms Directory, and contracts with other parties. This office also reviewed a Woman-owned Business Enterprise (WBE) listed on a City contract with the owner of the Contractor.

The preponderance of the evidence developed during this investigation revealed that the Contractor did not submit complete and accurate material information to Contract Compliance as part of its MBE application. The evidence obtained by the OIIG supports the owner of the Contractor and the owner of a subcontractor (Subcontractor A) are cohabitating non-marital partners from the time he submitted his application to Contract Compliance. In addition, both work in the elevator industry and she at one point was the manager of the Contractor. These conditions establish that they are collectively considered one-and-the-same person. As such, the Contractor should have disclosed these material facts to Contract Compliance as part of the MBE application. The Contractor applied for MBE certification on March 24, 2021 and Contract Compliance issued a letter of certification on September 29, 2021. Subcontractor A was the General Contractor on a contract with Chicago Public Schools (CPS) executed on July 28, 2021. The OIIG reviewed the CPS Contract Awards portal and learned that Subcontractor A listed another subcontractor (Subcontractor B) as an MBE subcontractor to satisfy MWBE requirements pursuant to CPS’s procurement rules. However, the evidence revealed that Subcontractor A never used Subcontractor B in the contract. Instead, Subcontractor A added the Contractor as an MBE and only used Subcontractor A to fulfill the MBE subcontracting requirement. Importantly, at the time the Contractor submitted the intent letter, Subcontractor B had not provided any services as a subcontractor to the CPS contract despite having submitted its intent letter 241 days prior. After obtaining MBE certification from Cook County, the Contractor submitted a letter of intent to CPS to provide 20% direct participation in the form of labor to Subcontractor A. The foregoing sequence of events demonstrate the owner of Subcontractor A employed a scheme that allowed her to use Subcontractor B, a certified MBE, to bid on a CPS contract even though she had no intentions of subcontracting any of the work to Subcontractor B. Instead, she waited until the

² Please note that OIIG Quarterly Reports pertaining to the Metropolitan Water Reclamation District of Greater Chicago (MWRD) are reported separately. Those reports can be found at:
<https://www.cookcountyil.gov/service/metropolitan-water-reclamation-district-greater-chicago>.

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Contractor, a firm owned by the father of her children, a related party, obtained MBE certification from the County.

Based on the results of this investigation, we recommended Contract Compliance re-evaluate the Contractor's MBE application taking into account the OIIG's findings and determine whether the Contractor qualifies for Cook County's MBE certification. Additionally, Contract Compliance should initiate any and all corrective actions deemed necessary to ensure the Contractor is compliant with Cook County Code Section 34-268 (m). This report was issued December 17, 2024, and the response is not yet due.

IIG22-0839 – Cook County Health. The OIIG conducted a review for dual employment compliance of Cook County Health ("CCH") employees who applied for federal Small Business Administration Paycheck Protection Program loans ("PPP loan")³ to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$41,000. On her loan applications, the subject employee stated she was the "Sole Proprietor" of a business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, Cook County Time records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee's statements during her OIIG interview prove that she does not own a business and that she provided false and misleading information about the revenue the alleged business generated to obtain two federal PPP loans. Moreover, after receiving more than \$41,000 in federal PPP funds, the subject employee admitted to improperly expending the money to repair her property and pay her mortgage. Although the subject employee owns rental property and generates passive income from the rental of that property, it is not an established business that would have met the qualifications or requirements for a federal PPP loan.

³ The CARES Act is a federal law enacted on March 29, 2020, to provide emergency financial assistance in connection with economic effects of the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of up to \$349 billion in forgivable loans to small businesses for job retention and certain other expenses, through the PPP. The PPP allows qualifying small businesses and other organizations to receive loans with a maturity of two years and an interest rate of 1%. PPP loan proceeds must be used by businesses on payroll costs, interest on mortgages, rent, and utilities. The PPP allows the interest and principal on the PPP loan to be forgiven if the business spends the loan proceeds on these expense items within a designated period of time after receiving the proceeds and uses at least a certain percentage of the PPP loan proceeds on payroll expenses.

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After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent a portion of the federal PPP funds she received on “Payroll Costs” for her fictitious business. Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings discredit to CCH as it can erode the public’s trust in Cook County government, CCH, and their employees. This is especially true in this case, considering that some of the subject employee’s fraudulent conduct in obtaining the PPP loans occurred while she was on CCH time and network.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee’s employment be terminated and that she be placed on the *Ineligible for Hire List*. Aggravating factors considered in making this recommendation include the fact that the subject employee committed fraud against the federal government while on duty at CCH. This report was issued on December 31, 2024, and the response is not yet due.

IIG22-0845 – Cook County Health. The OIIG conducted a review for dual employment compliance of CCH employees who applied for federal Small Business Administration Paycheck Protection Program loans (“PPP loan”) to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought two federal PPP loans totaling over \$41,000. On her loan applications, the subject employee stated she was the “Sole Proprietor” of a business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s CCH dual employment records, public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The records obtained in this investigation and the subject employee’s statements during her OIIG interview prove that she provided false and misleading information about owning a business and the revenue the business generated to obtain two federal PPP loans. Moreover, after receiving more than \$41,000 in federal PPP funds, the subject employee admitted that she improperly expended the money on personal expenses such as credit card payments, household utility bills, and other personal living expenses.

After fraudulently obtaining the federal PPP funds, the subject employee requested forgiveness of the two federal PPP loans and falsely certified that she spent the entire amount in federal PPP funds she received on payroll costs for the fictitious business. Committing financial fraud directed at the federal government tarnishes the subject employee’s reputation and brings

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discredit to CCH as it can erode the public's trust in Cook County government, CCH, and their employees.

Based on the serious nature of the misconduct, as well as other aggravating factors present, we recommended that the subject employee's employment be terminated and that she be placed on the *Ineligible for Hire List*. This report was issued on December 31, 2024, and the response is not yet due.

IIG22-0879 – Clerk's Office. The OIIG conducted a review for dual employment compliance of Cook County Clerk's Office employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether information submitted by such employees for the PPP loans was consistent with Clerk's Office records and/or in violation of any Personnel Rules. Based on this review, we discovered that a Clerk's Office employee sought a federal PPP loan totaling over \$20,000. On his loan application, the subject employee stated he was the sole proprietor of a business. The OIIG conducted an investigation to determine whether the subject employee informed the Clerk's Office that he was engaging in secondary employment and otherwise complied with Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's dual employment records, public and subpoenaed federal SBA PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

Evidence showed that the subject employee violated Cook County Clerk's Policy 2.2(a)(13) – Criminal or Improper Conduct by falsely claiming on a federal PPP loan application that he owned a business wherein he earned gross receipts of \$106,000 in 2019 from that fictitious business. After fraudulently obtaining over \$20,000 in federal PPP funds, the employee admitted to improperly spending those funds on personal expenses for home repairs, including a new roof and driveway resurfacing. The employee then fraudulently requested forgiveness of the federal PPP loan, certifying that he spent some of the funds he received on "Payroll Costs" for the fictitious business. Evidence also showed that the subject employee violated the Cook County Clerk's Policy Manual Section 4.13(b) – Dual Employment, as he engaged in outside employment (though not the business listed on his PPP loan) and failed to report that outside employment to the Clerk's Office as required.

Based on the serious nature of the misconduct, the sensitive nature of the employee's employment with the Clerk's Office, and other aggravating factors, the OIIG recommended the employee be terminated and placed on the *Ineligible for Hire List*. This report was issued on December 9, 2024, and the response is not yet due.

IIG23-0055 – Cook County Land Bank Authority. The OIIG received an allegation that the Cook County Land Bank Authority (CCLBA) improperly sold a property to a property developer at an unreasonably low price, without making the property available for sale to the

general public. During this investigation, the OIIG reviewed CCLBA acquisition and disposition documents, the Cook County Assessor's Office assessment records, an operational assessment report, a prior OIIG report regarding disposition of CCLBA properties (IIG19-0567), and an RSM compliance audit.

The OIIG's review and analysis of the CCLBA's policies and procedures that were in effect at the time the five properties were sold to the property developer revealed that updates to the policies and procedures made in 2020 removed the "general guidelines" that instructed CCLBA staff how to determine the value of consideration for a CCLBA property sold to a buyer. Staff are required to document the justification for a certain sales price, but not how they specifically determined the price. Furthermore, the OIIG discovered that the CCLBA has not completely implemented the recommendations made in the RSM audit and in a prior OIIG review. We noted that properties sold were not adequately documented to demonstrate how sales prices were determined and there was no supporting documentation demonstrating that the properties were made available to the general public. Additionally, this review revealed the CCLBA lacks an effective system of controls to ensure property files are consistently documenting applicable CCLBA disposition forms.

Based on the foregoing findings and conclusions, the OIIG recommended the following:

1. The CCLBA should conduct a thorough analysis of its policies and procedures related to consideration given to the CCLBA for the sale of properties. The CCLBA should implement a procedure to ensure proper consideration is conveyed and there is sufficient transparency in the sales process. The CCLBA should ensure that acquisition specialists document how they determined the sales price of properties.
2. The CCLBA should review the recommendations offered in the OIIG's previous CCLBA Review (IIG19-0567), the RSM audit and the RSHC operational assessment and ensure those recommendations are implemented.
3. We recommend the CCLBA ensure that all properties sold are adequately documented to demonstrate how the CCLBA determined the sales price of each property.
4. The CCLBA should ensure that all properties available for sale are properly made available to the general public. In doing so, the CCLBA should develop and codify standard operating procedures that specifically delegate the step-by-step process of listing properties for sale. The CCLBA should make sure acquisition specialists comply with these procedures.
5. The CCLBA should take the necessary steps to ensure that the Scorecard or similar evaluation documentation is codified and made part of the CCLBA's policies and procedures. The CCLBA should ensure that the Scorecard or any other method of evaluation employed is consistently applied to evaluate potential bidders.

6. The CCLBA should ensure that Tax Certificate Applications and Offer Applications are uniformly used as part of the application process.
7. The CCLBA should implement a written policy governing conflicts of interest involving Chicago City Council Alderpersons who engage in transactions with the CCLBA. The CCLBA should ensure that the policy contains provisions that require acquisition specialists to consistently record when an Alderperson is involved in the conveyance of a property.

This report was issued on December 11, 2024. The CCLBA responded to our recommendations and adopted recommendations 5 and 7. The CCLBA rejected recommendations 1, 2, 3, 4, and 6.

IIG23-0219 – Board of Review. In March 2023, the OIIG issued a report with a finding that the Cook County Board of Review (BOR) violated its Employment Plan (IIG22-0968). During that investigation, we developed information that the BOR's practice of hiring employees in violation of the BOR's Employment Plan was more widespread than the single instance we investigated in IIG22-0968 and included hiring activity which violated the First and Fourteenth Amendments to the United States Constitution.

Our period of review in this investigation was the four-month period following the arrival of the two new BOR Commissioners on December 5, 2022. During this investigation, the OIIG interviewed 27 BOR officials and employees. These officials and employees were either involved in the hiring of the new employees brought on from December 5, 2022, through March 27, 2023; were the employees hired during that time frame; or are current or former BOR employees with knowledge of the BOR's hiring practices. We also reviewed the three versions of the BOR's Employment Plan in effect from November 4, 2022, through the date of the issuance of this report, multiple versions of the BOR's Personnel Rules and Ethics Rules, the various versions of the BOR's *Shakman* Exempt employee list, BOR internal email records, BOR public meeting minutes, new hire personnel files, and other internal and public BOR records.

Violations of the BOR's Employment Plan

Our investigation revealed that none of the 20 new employees hired by the BOR to fill openings in BOR Districts 1, 2, or 3, following the arrival of two new Commissioners in December 2022 were hired in accordance with the BOR's Employment Plan approved by the Commissioners on November 4, 2022.

The BOR's previous use of undated job postings without unique numbers to advertise open positions made it impossible to determine a pool of applicants for a position, with no way to determine whether an applicant competed against other applicants for a position or whether an

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applicant's qualifications, or lack thereof, was compared against others.⁴ The November 2022 Employment Plan required HR to create a "list of minimally qualified candidates for a position," required interview questions to be designed to assess "candidates' match to hiring criteria," and required that a consensus meeting be held "following the interviews for the vacancy are completed." The November 2022 Employment Plan clearly lays out a process by which multiple applicants for a position are to be compared against one another, with the best qualified to be extended an employment offer. Applicants who were hired during the period we reviewed were not compared against other applicants, nor were they selected by consensus. Their qualifications were considered on an individual basis. The process by its nature did not provide "equal employment opportunity to all qualified Applicants" as required by the Employment Plan.

BOR records concerning the hiring of the 20 new non-*Shakman* exempt employees hired during the period December 5, 2022, through March 27, 2023, show the BOR maintained records of the interviews of only seven of the 20 new employees hired. The interviews were, in all seven cases, conducted by one HR employee and the First Assistant from each hiring District. Six of the seven new employees were interviewed using a uniform template, which appears to be a candidate evaluation form as contemplated by the Employment Plan.

There is no record that the BOR certified any interviewee that met predetermined minimum criteria, nor did the BOR create a list of minimally qualified candidates. (These two requirements have been removed by subsequent amendments to the BOR's Employment Plan.) Interviewers filled out a one-size-fits-all form which did not include job specific questions as required by the Employment Plan (the September 2024 Employment Plan now only requires that interview questions "assess the candidate's job-related qualifications, skills, and suitability for employment"). The same form was used for interviews for Administrative Assistant, Analyst, Communications, and Data Scientist positions.⁵ The BOR did not document that they had consensus meetings to select successful candidates (although email records indicate there were informal follow-up discussions regarding certain candidates).

The OIIG previously issued a Summary Report to the BOR (IIG22-0968) where we found a specific BOR hiring did not follow its Employment Plan. The BOR's response stated the BOR's failure to follow its Employment Plan was attributed to one, now departed, BOR manager, the former General Counsel/Secretary of the Board. The problem with this response is that there is no sole gatekeeper of information at the BOR who is responsible for informing other managers at the BOR of policy developments. While it is true that the BOR assigns to the Secretary of the Board the "Essential Job Duty" of "Proposing human resource policies; implementation and management

⁴ While no BOR employee was able to advise when the BOR began placing dates and unique numbers on job postings, our review of BOR emails show the BOR using job postings carrying unique numbers and opening and closing dates in March 2023.

⁵ The BOR did not advertise these job openings as "Data Scientist" and "Communications" positions. The applicants who were hired to fill those positions applied to "analyst" postings. The applicants who ultimately were hired to Communications and Data Science roles told us they knew going in they were not actually being interviewed to be analysts.

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of the same,” there are many senior BOR employees engaged in creating policy and staffing the agency. We identified no fewer than eight BOR officials and employees who, as part of their duties, participated in the processing of applications, interviews, and the making of final hiring decisions.

Most BOR managers involved in hiring told us they knew nothing about the new Employment Plan. However, several of these managers had been informed of the existence of the new Employment Plan and its imminent consideration by the Commissioners prior to November 4, 2022. We identified four current BOR employees and officials (Commissioner C, Manager A, Manager Y, and Manager B) who attended the November 4, 2022, public meeting of the BOR at which the Employment Plan was discussed by the Commissioners and approved.

Email records showed five BOR managers and officials were emailed drafts of the Employment Plan by the former Secretary of the Board/General Counsel on October 28, 2022. These individuals were Manager Z, Manager A, Manager DD, Manager Y, and former Manager HH.

Email records showed eight BOR employees and officials were emailed drafts of the Employment Plan by the former Secretary of the Board/General Counsel on November 2, 2022. These individuals were Manager Z, Manager A, Manager DD, Manager Y, former Manager HH, Commissioner C, and former Commissioners EE and GG.

Email records showed Manager Z responded to the former General Counsel on November 2, 2022, copying Manager A, with suggested edits to several of the draft documents, including the Employment Plan. Email records show the former General Counsel responded to Manager Z on November 2, 2022, copying Manager A, stating he would make the revisions and send them out to the First Assistants. Text and email records show Commissioner C received an email from Former Manager BB on November 3, 2022, to which was attached the new proposed Employment Plan, among other BOR policy drafts to be voted on by the Commissioners the next day. These managers all had policy making or supervisory roles at the BOR.

The former General Counsel/Secretary of the Board and Commissioner C told the OIIG that the Employment Plan was intended to be implemented in an ongoing or gradual basis after its approval on November 4, 2022. However, the minutes from the Board meeting on November 4, 2022, contain no direction from the Commissioners that the Employment Plan was anything other than policy to be used going forward. Former Commissioner EE said the Employment Plan was for the “new folks to come in and do their hiring....” Further, no BOR manager told us they were aware of any plan to roll out the new Employment Plan in stages—rather, most BOR managers claimed they were unaware that the new Employment Plan even existed until we began asking them about it.

The BOR’s Employment Plan omits certain important considerations, such as an employee duty to report Political Reasons or Factors in hiring (which we are aware exists in the BOR’s

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Personnel Rules, separate from the Employment Plan), transparency provisions in hiring, and requiring hiring managers to certify they did not consider Political Reasons or Factors in their *Shakman* exempt hiring decisions.

BOR officials and staff who arrived at the BOR following the November 2022 election described to us a challenging transition during which they were provided little to no guidance on BOR policies and procedures by the then-General Counsel/Secretary of the Board or Human Resources. The transition appears to have been particularly difficult within Commissioner B's District due to the mass transfer of analysts out of that District prior to new Commissioners taking office. Public officials have a legitimate expectation that upon taking office, they may rely on professional staff to provide adequate guidance to ensure a transition which is as smooth as possible. This did not happen at the BOR following the November 2022 election. The November 9, 2022, Transition Plan for incoming officials and staff does not provide any guidance relating to hiring. The Transition Plan contains the agenda for the November 4, 2022, Board meeting, which shows a motion for the "Amendment to the Cook County Board of Review Employment Plan" to be considered as Board business on November 4, 2022. The Transition Plan references the Employment Plan as part of the Transition Plan's "Appendix, Policies" but the Employment Plan itself was not attached.

Commissioners B and C were provided a draft of the new Employment Plan prior to its approval. Others, such as Commissioner A and his First Assistant Manager K, came to the BOR following long tenures with the City of Chicago, which has had in place a comprehensive Employment Plan for years.

Our investigation was not whether the new hires at the BOR were qualified because the facts show that many were. The issue is whether hiring occurred under the requirements of the Employment Plan; no hires within the period we examined were done pursuant to the Employment Plan.

Constitutional Violations and BOR Personnel Rule 1.7(a)

The BOR is not a party to the *Shakman* litigation however, the BOR is nonetheless obligated to follow the *Branti* (and progeny such as *Rutan*) principle that employment actions, including hiring, based on political affiliation represent an impermissible violation of the First Amendment. BOR officials and employees may not fill positions to reward political work or to politically connected people. Our investigation in IIG18-0344 found violations of the Constitution in BOR hiring. This current investigation revealed that hiring in violation of the principles contained in the First and Fourteenth Amendments continued at the BOR following the 2022 general election.

Hiring based on political affiliation is also prohibited by BOR Personnel Rule 1.7(a), which provides, "Political discrimination in all aspects of Cook County Board of Review employment,

including the hiring... of employees in Cook County Board of Review positions shall be strictly prohibited.”

We found First and Fourteenth Amendment violations in hiring to vary among the three BOR Districts. In Commissioner A’s District, we found instances of the hiring of politically connected individuals as appeals analysts, with three of the five non-*Shakman* exempt hires in Commissioner A’s District having political connections to Commissioner A.

Newly Hired Employee N told us he worked for Commissioner A when Commissioner A was an Alderman for 20 years, then worked on his 2022 BOR campaign, then received a non-*Shakman* exempt appeals analyst job at the BOR without competing against other candidates for the position. A BOR HR spreadsheet showed Newly Hired Employee N as “not responsive, no application” during his hiring process. Nonetheless, Newly Hired Employee N was hired.

While Newly Hired Employee L denied having done political work for BOR candidate Commissioner A, Former Employee J told us Newly Hired Employee L had done political work for Commissioner A “for years.” Newly Hired Employee N told us he worked with Newly Hired Employee L on Commissioner A’s BOR campaign and saw him regularly at Commissioner A’s BOR campaign office. Newly Hired Employee L then received a non-*Shakman* exempt appeals analyst job at the BOR without competing with other candidates for the position or even being interviewed. During his OIIG interview, Newly Hired Employee L was asked what qualifications he had for the Assessment Analyst position for which he was hired. He responded, “I know how to do the computer,” but was unable to name any computer applications, including the system used by BOR analysts in their daily work. He was also unable to describe basic BOR processes.

Newly Hired Employee M told us he had never worked on the campaign of any current or former BOR Commissioner. Our review of BOR Commissioner candidate Commissioner A’s petition signature sheets show Newly Hired Employee M collected signatures for Commissioner A’s BOR Commissioner campaign. Newly Hired Employee M then received a non-*Shakman* exempt appeals analyst job at the BOR without competing against other candidates for the position.

We also found instances of the hiring of politically connected individuals as appeals analysts in Commissioner B’s District, with seven of the ten non-*Shakman* exempt hires in that District having political connections to Commissioner B.

Newly Hired Employee I told us she attended campaign events for Commissioner B when Commissioner B was running for BOR Commissioner, attended a party at Commissioner B’s residence following the election to the BOR, and collected signatures for Commissioner B in early 2022. Newly Hired Employee I then received a non-*Shakman* exempt appeals analyst job at the BOR without competing against other candidates for the position.

Newly Hired Employee Q told us she attended a political event for BOR Commissioner B during the BOR campaign and accepted blank petition signature sheets on which to collect

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signatures for Commissioner B, although Newly Hired Employee Q said she never collected any signatures. Newly Hired Employee Q also appeared in a photograph with then-candidate Commissioner B on Commissioner B's BOR campaign website. Newly Hired Employee Q then received a non-*Shakman* exempt appeals analyst job at the BOR without competing against other candidates for the position.

Newly Hired Employee F performed both volunteer and paid political work for then candidate Commissioner B during Commissioner B's BOR campaign, then received a non-*Shakman* exempt appeals analyst/communications job at the BOR without competing against other candidates for the position.

Newly Hired Employee H served as Commissioner B's campaign manager during Commissioner B's BOR campaign and received a non-*Shakman* exempt analyst position at the BOR without competing against other candidates for the position.

Newly Hired Employee G, who described himself as a "professional friend" of Commissioner B, donated money to Commissioner B's BOR campaign, then received a non-*Shakman* exempt analyst job at the BOR without competing against other candidates for the position.

Newly Hired Employee W donated money to Commissioner B's BOR campaign, then received a non-*Shakman* exempt analyst job at the BOR without competing against other candidates for the position.

Newly Hired Employee FF was hired to work in Commissioner B's District without competing against other candidates for the position but was asked to resign after a familial relationship to Commissioner A by marriage came to light.

We found no First or Fourteenth Amendment issues in hiring in Commissioner C's District among the four new employees hired during the date range December 5, 2022, through March 27, 2023.

The BOR's Use of Email to Accept Resumes

Despite our recommendation in IIG18-0344 in June 2020 that the BOR begin the use of Taleo to accept and process its employment applications, as of November 2024 the BOR continues to utilize email to accept applications for employment. Both versions of the BOR's Employment Plan describe the BOR's dedication to "equal employment opportunity" for all qualified applicants using a "transparent hiring system." We found the BOR's use of email to accept and process applications for employment to be neither equal nor transparent.

During the period we reviewed, the BOR applied no standard to determine which emailed resumes were forwarded to hiring managers and which were not. Of the approximately 159

resumes received by the BOR from applicants from September 1, 2022, through March 31, 2023, only approximately 43 were forwarded to BOR hiring managers. Since eight BOR employees had access to BORHiring@cookcountyil.gov, we were not able to determine who forwarded resumes to BOR hiring managers. There was no screening process in place to determine which resumes were forwarded to hiring managers, with a large number of resumes from interested applicants simply languishing in BORHiring@cookcountyil.gov, ultimately having no action taken on them.

OIIG Recommendations

Based on the foregoing, the OIIG made the following recommendations to the BOR:

1. The 20 BOR positions which we found to have been filled in violation of the Employment Plan and/or the First and Fourteenth Amendment should be reposted and filled following principles of the Constitution and the requirements of the Employment Plan. While we are not recommending the termination of the 16 remaining employees who were hired in violation of the law and BOR policy, they should compete with other applicants in a transparent process which adheres to the Constitution and the BOR's Employment Plan. We have received credible allegations that hirings which violated *Shakman* principles or the Employment Plan occurred at the BOR following the end of our review period, i.e., after March 27, 2023. The BOR should ensure all hirings for non-*Shakman* exempt positions for the period after our review to the present conformed to *Shakman* principles and the BOR's Employment Plan.
2. The BOR Commissioners should vote to approve a *Shakman* Exempt list, constructed in accordance with *Branti* principles as our office previously recommended, and made part of the BOR's Employment Plan.
3. The BOR should discontinue its use of email as a method of receiving and processing applications for employment. The BOR should, as soon as practicable, adopt and begin using Taleo as its official system for processing employment applications. Our office is aware the BOR has taken initial steps toward adopting Taleo. The BOR may contact the Bureau of Technology's Deputy Chief Information Officer to coordinate its Taleo rollout.
4. As long as the BOR continues to use email to receive and process resumes and applications for employment, it should develop a resume screening process, as required by the Employment Plan, to be used to determine which resumes are forwarded to hiring managers prior to scheduling interviews.
5. The BOR should amend its current Employment Plan as follows:
 - a. It should include a definition of "Political Reasons or Factors."

- b. It should include an “Employee Duty to Report” section which creates an obligation to report to the OIIG hiring activity within the BOR which included Political Reasons or Factors. Our office is aware that this duty exists within the BOR’s Personnel Rules.
 - c. It should require a written certification by all interviewers of applicants for employment at the BOR that their hiring selection was not based on any Political Reasons or Factors.
 - d. It should contain a provision which prohibits its modification by any means other than by vote of the Commissioners.
6. The BOR should designate a non-*Shakman* exempt manager within the Secretary’s Office or the General Counsel’s Office to serve as Employment Plan Officer. This officer should be charged with monitoring all BOR hires to ensure they were conducted within the bounds of BOR policy and the law. This position, and its duties and responsibilities, should be described in the Employment Plan.
 7. All BOR officials and employees should receive training on *Shakman* principles within the next six months and annually thereafter.
 8. We are aware that the September 10, 2024, BOR Employment Plan requires Employment Plan training for Human Resources personnel and Hiring Managers. This training requirement should extend to all BOR officials and employees involved in the hiring process (the Commissioners, all HR personnel, all First Assistants, the Secretary of the Board, the Chief Deputy Commissioner, the Chief Clerk, and the Deputy Secretary of the Board), all of whom should receive Employment Plan training within the next six months and annually thereafter.
 9. The BOR should develop and implement a plan under which all policy approved by the Commissioners is maintained. The BOR should designate a non-*Shakman* exempt manager to serve as Policy Officer who is responsible for documenting policy in a central location accessible to all BOR employees. The Policy Officer should develop and implement a system by which policy is disseminated to BOR employees once approved by the Commissioners.
 10. All BOR new hires should receive onboarding training similar to that which is provided by the Cook County Bureau of Human Resources (BHR) to Offices Under the President. While the BHR is not able to provide its actual onboarding sessions to BOR personnel, it does make training materials and templates available to agencies outside Offices Under the President. BOR HR personnel may contact the BHR Bureau Chief for assistance in obtaining these training materials.

11. The BOR should conduct a job audit to determine whether employee job titles match their true job functions.

This report was issued December 30, 2024, and a response is not yet due.

IIG23-0343 – Cook County Health. The OIIG received an allegation that the former Interim Chief Operating Officer (COO) for CCH participated in awarding a contract to a contractor (Contractor), despite the existence of a conflict of interest. It was further alleged that the COO had been receiving financial compensation from the contractor and its subcontractor (Subcontractor), which is co-owned by former employees of CountyCare and former colleagues of the COO.

During this investigation, the OIIG searched the Clear database, the Corporation/LLC registration databases for the Illinois Secretary of State and Florida Department of State. The OIIG also reviewed agreements between the Contractor and Subcontractor, and other corporate documents and bank records. The OIIG investigators reviewed CountyCare Requests for Proposals (RFP), contracts, and email correspondence. We also reviewed other County memorandum, rules and laws relevant to the allegations. In addition, the OIIG conducted interviews with CountyCare employees, Cook County Office of the Chief Procurement Officer employees, and representatives of the Contractor and Subcontractor.

The investigation revealed that the co-owner of the Subcontractor advocated for the Contractor while still a CountyCare employee. The spirit of the Ethics Ordinance is to eliminate the opportunity for County employees to use their positions to benefit themselves at the County's expense. The preponderance of the evidence suggests that the co-owner used her position with CountyCare to build an economic relationship with the Contractor.

The preponderance of the evidence developed during this investigation also supports the conclusion that the COO violated the CCH Conflict of Interest policy. She was a voting member of the RFP evaluation panel and had a significant personal relationship with the co-owners of the Subcontractor. The COO purchased the co-owner's 2013 Toyota Prius. Additionally, they attended regular personal dinners and vacationed together on personal trips. The COO failed to disclose her personal relationship with the Subcontractor owners to the RFP evaluation panel. Instead, she remained on the RFP evaluation panel that awarded a contract to the Contractor and Subcontractor. The COO should have recused herself or disclosed the conflict of interest to the Panel.

Based on the facts gathered in this investigation the OIIG recommended the following:

1. The OIIG recommended that CCH evaluates its contractual relationship with the Subcontractor and determine whether it should be prohibited from further contracts.
2. The OIIG recommended that CCH implements procurement procedures so that the Conflict-of-Interest disclosures are collected and preserved prior to commencement of evaluations.

3. The OIIG recommended that the Cook County Board of Ethics amends Section 2-580(c) Post-employment restrictions of the Ordinance to adopt language that bars former employees from subcontracting with the County if the employee participated personally or substantially on behalf of the County in the decision to award a contract(s) with a value of over \$15,000 to that person or entity.
4. The OIIG recommended that the Cook County Board of Ethics amends Section 2-580(e) Post-employment restrictions of the Ordinance to extend the ban for no acceptance of employment, compensation, consideration, or fees from any person or entity if the employee participated personally or substantially on behalf of the County in the decision to award a contract(s) with a value of over \$15,000 to that person or entity to two years following County employment. This new two-year ban should apply to sub-contractors as well.

This report was issued on December 30, 2024, and the response is not yet due.

IIG24-0105 – Cook County Health. The OIIG conducted a review to determine how many CCH employees logged zero working hours but continued to receive healthcare benefits and the cost of those benefits to Cook County.

The OIIG received a list from the Department of Risk Management (DRM) of 39 CCH employees who were coded as “active” employees in the County’s EBS Oracle system, despite logging zero hours of work during a nine month span from September of 2023 through May of 2024. A number of these employees were still actively enrolled in healthcare benefits from the County due to being coded as “active” employees. In fact, out of the 39 employees who had logged zero hours during those nine months, 26 employees were still enrolled in healthcare benefits. Of the 26 employees who logged zero hours and were still enrolled in healthcare benefits, eleven employees were on authorized leaves of absence (LOA) for short term disabilities, nine employees were on authorized leaves with related workers’ compensation claims, and six employees were not documented as being on any kind of leave whatsoever. Two of the employees with no documented leave status last worked for CCH in 2022, while the other four last worked for CCH in 2023. CCH, however, coded these six employees, as well as the other 20 employees on various LOAs, as “active.” Of the nine employees listed as “active” by CCH despite being on authorized leaves with related workers compensation claims, four employees were not paying towards their monthly employee healthcare contribution. As a result, these employees received their healthcare benefits at no cost to themselves but would have been eligible to have their benefits terminated had they been properly coded as on a LOA. The cost to the County for the healthcare benefits for those four employees from the month following the last day the employee worked through May of 2024 was \$120,125.31. Of the six employees who worked zero hours and were not on any documented leave, four made payments towards their monthly employee contribution, while two did not. All six were listed as “active” by CCH despite no documented LOA of any kind. As a result of their “active” status, the County continued to pay for their healthcare benefits. The cost to the County for those six employees’ healthcare benefits was \$151,709.40.

A preponderance of the evidence supports the conclusion that mismanagement of CCH resources and failure to properly code its employees resulted in the County spending a total of \$271,834.71 on healthcare benefits for employees who were not eligible for those benefits. The preponderance of the evidence also supports the conclusion that CCH is not in compliance with its Employee Identification, Time and Attendance, Time Recording Policy. Section (II)(A)(3) of the policy states that CCH managers must, “[p]erform on-going audits of Employee time records, including Payroll Approval of Non-Punch Hours Form requests, to ensure compliance with time recording procedures.”

Based on the foregoing, the OIIG recommended:

1. CCH should develop a written policy to facilitate the tracking and reporting of employees who are in a zero work hours status and report such employees to Risk Management in a timely manner to help prevent further healthcare coverage costs to those who are not entitled to receive such benefit.
2. CCH should periodically convene with Risk Management to discuss attendance issues and emerging risks regarding benefits coverage.

This report was issued on November 8, 2024, and CCH was granted an extension to provide their response.

IIG24-0116 – Forest Preserves. The OIIG conducted a review for dual employment compliance of Forest Preserves of Cook County (FP) employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any FP Personnel Rules. Based on this review, we discovered that an FP employee sought a federal PPP loan totaling over \$3,000. On his loan application, the subject employee stated he was a self-employed independent contractor for a business. The OIIG conducted an investigation to determine whether the subject employee informed the FP that he was engaging in secondary employment and otherwise complied with FP Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s FP dual employment records, public and subpoenaed federal SBA PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

Evidence showed that the subject employee was, in fact, an independent contractor for a business and appears to have properly applied for a PPP loan. However, the investigation revealed the employee did not disclose his secondary employment to the FP from 2017-2021. The preponderance of the evidence in this investigation supports the conclusion that the subject employee violated Cook County Personnel Rule 13.4 – Dual Employment - Falsification or omission of information. The OIIG recommended that the FP impose discipline on the employee

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consistent with factors set forth in Cook County Personnel Rule 8.04(d), including the department practice in recent similar cases. This report was issued on December 6, 2024, and the response is not yet due.

IIG24-0117 – Forest Preserves. The OIIG conducted a review for dual employment compliance of Forest Preserves of Cook County (FP) employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any FP Personnel Rules. Based on this review, we discovered that an FP employee sought a federal PPP loan totaling over \$4,000. On her loan application, the subject employee stated she was a sole proprietor of a business. The OIIG conducted an investigation to determine whether the subject employee informed the FP that she was engaging in secondary employment and otherwise complied with FP Personnel Rules.

During this investigation, the OIIG reviewed the employee's FP dual employment records, Cook County Time records (CCT), public and subpoenaed federal Small Business Administration PPP loan records, Illinois Secretary of State Corporation/LLC records (ILSOS), and other public records.

The preponderance of the evidence developed in this investigation did not support the conclusion that the employee violated Cook County Personnel Rule 13.2(b) - Report of Dual Employment, as she properly disclosed her secondary employment to the FP. The preponderance of evidence developed in this investigation also did not support the conclusion that the employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The evidence shows that the employee owned and operated the business in 2019-2020 as demonstrated by the documents included with her SBA PPP loan application submission. Further, the evidence shows that the employee submitted the same IRS 1040 Schedule C to both the financial institution, as part of her PPP loan application, and the IRS with her 2019 1040 Federal tax forms. As such, the allegations were not sustained.

IIG24-0119 – Forest Preserves. The OIIG conducted a review for dual employment compliance of Forest Preserves of Cook County (FP) employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any FP Personnel Rules. Based on this review, we discovered that an FP employee sought a federal PPP loan totaling over \$20,000. On his loan application, the subject employee stated he was a sole proprietor of a business. The OIIG conducted an investigation to determine whether the subject employee informed the FP that he was engaging in secondary employment and otherwise complied with FP Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's FP dual employment records, public and subpoenaed federal SBA PPP loan records, Illinois Secretary of State

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Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The evidence shows the subject employee did own and operate a non-profit charity that did not generate any revenue and from which he did not earn a salary in 2019. However, the business that the subject employee claimed to own on his PPP loan application did not exist. The subject employee engaged in fraud against the federal government by certifying and submitting documents containing false information with his loan application to obtain a federal PPP loan. When requesting forgiveness of the PPP loans, the subject employee falsely stated to the federal government that he spent a portion of the funds on payroll costs. Committing financial fraud directed at the federal government tarnishes the subject employee's reputation and brings discredit to the FP as it can erode the public's trust in the FP and its employees. The preponderance of the evidence in this investigation also supports the conclusion that the subject employee violated Cook County Personnel Rule 13.4 – Dual Employment - Falsification or omission of information, as he failed to disclose outside employment with a business since 2016 and outside employment with another establishment from 2020-2022 to the FP. Based on the serious nature of the misconduct involved, the OIIG recommended the employee be terminated and placed on the *Ineligible for Hire List*. The FP adopted the OIIG recommendations; however, the subject employee resigned on October 18, 2024, prior to the FP being able to terminate his employment.

IIG24-0121 – Forest Preserves. The OIIG conducted a review for dual employment compliance of Forest Preserves of Cook County (FP) employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any FP Personnel Rules. Based on this review, we discovered that an FP employee sought a federal PPP loan totaling over \$18,000. On his loan application, the subject employee stated he was an independent contractor of a business. The OIIG conducted an investigation to determine whether the subject employee informed the FP that he was engaging in secondary employment and otherwise complied with FP Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's FP dual employment records, public and subpoenaed federal SBA PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

The preponderance of the evidence gathered during this investigation supports the finding that the employee did not operate a business that generated the revenue reported on his SBA PPP loan application. Although the employee may have engaged in some work, as he claimed on his loan application, the documentation indicates the absence of an established business until May 25, 2022, approximately one year after the receipt of the PPP loan, three years after his alleged registration of the business, and a decade beyond the date he indicated as the establishment of the

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business on the PPP loan application. The subject employee admitted that the revenue he claimed on his PPP loan application was not primarily from his business but included his FP payroll as well. The employee was found to have violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming an Employee. As the employee failed to disclose secondary employment, he was also found to have violated Cook County Personnel Rule 13.4 – Dual Employment, Falsification or Omission of Information. Based on the serious nature of the misconduct involved, the OIIG recommended the employee be terminated, and that the FP place him on its *Ineligible for Hire List*. This report was issued on November 15, 2024, and the FP requested a 30-day extension to provide its response.

IG24-0123 – Forest Preserves. The OIIG conducted a review for dual employment compliance of Forest Preserves of Cook County (FP) employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether information submitted by such employees for the PPP loans was consistent with FP records and/or in violation of any FP Personnel Rules. Based on this review, we discovered that an FP employee sought a federal PPP loan totaling over \$20,000. On her loan application, the subject employee stated she was the sole proprietor of a business. The OIIG conducted an investigation to determine whether the subject employee informed the FP that she was engaging in secondary employment and otherwise complied with FP Personnel Rules.

During this investigation, the OIIG reviewed the subject employee’s FP dual employment records, public and subpoenaed federal SBA PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the employee.

The preponderance of the evidence gathered during this investigation supports the finding that although the employee does operate a business, she did not generate \$124,890 in income as stated in her PPP Loan application. The employee admitted that her business was more of a “hobby” that she engaged in during the holidays for friends and family and stated that the cost of producing her goods exceeds the revenue generated from their sales. The employee admitted that the gross receipts and sales declared on the application and the accompanying Schedule C were fabricated. The employee engaged in fraud against the federal government by certifying and submitting documents containing false information with her loan application to obtain a federal PPP loan of over \$20,000, in violation of Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The preponderance of the evidence developed in this investigation also supports the conclusion that the employee violated Cook County Personnel Rule 13.4 – Dual Employment, Falsification or Omission of Information. When she submitted her dual employment form in 2021, the employee denied having any secondary employment or engaging in any business, profession, trade, or occupation in addition to her FP occupation. When interviewed by the OIIG, she admitted she failed to disclose her secondary employment to Cook County due to it being a “hobby” and “not a consistent source of income.” Based on the serious nature of the misconduct involved, the OIIG recommended the employee be terminated and placed on the *Ineligible for Hire List*. FP concurs with the OIIG’s recommendation; however, the subject employee resigned on July 24,

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2024, prior to the FP being able to terminate her employment. FP placed the subject employee on the FP's Do Not Hire List.

IIG24-0403 – Cook County Health. The OIIG received an allegation that a Cook County Health employee held secondary employment at another hospital and failed to disclose her secondary employment to CCH. The OIIG verified the employee's secondary employment via pay slips and employment records from the other hospital, which demonstrated the employee was working more than 20 hours per week at her second job. The employee did not have a dual employment form on file with CCH. The OIIG interviewed the employee, who admitted to working 24 hours per week at the other hospital and acknowledged that she had not filed a dual employment form or received permission from a supervisor to work a second job.

The preponderance of evidence revealed that the employee violated CCH Personnel Rule 12.03 – Report of Dual Employment, and 12.04(a)(1) and 12.04(a)(2) – Parameters for Dual Employment. The OIIG recommended CCH impose discipline on the subject employee in accordance with CCH Personnel Rules and with department practices in recent similar cases. The OIIG also recommended the employee be counseled on the parameters of dual employment with Cook County. This report was issued on November 7, 2024, and CCH was granted an extension to provide their response.

IIG24-0458 – Cook County Health. The OIIG received an allegation that two CCH employees were selling merchandise, including t-shirts and hooded sweatshirts featuring the Cook County seal and CCH logo, on CCH property and during CCH compensated time. This office reviewed photographs of the apparel, invoices, and procurement reports. We also interviewed multiple CCH employees.

The preponderance of the evidence developed in this investigation supports the conclusion that the two subject employees sold branded CCH apparel to co-workers while on County premises and during work hours. Additionally, the OIIG found that employees are required to obtain approval from the Marketing and Procurement departments before using CCH's logo on any branded apparel, goods, or services. However, the subject employees did not secure this authorization and were therefore not permitted to sell any CCH branded apparel. The employees also did not obtain permission to use the Cook County seal for this apparel. The two subject employees were found to be in violation of CCH personnel Rule 8.03(d)(4) – engaging in non-system business or sales of any kind without prior authorization while on duty, and Chapter 2 - Administration, Article I, Section 2-1(d) of the Cook County Code, Official Seal.

Based on the findings, the OIIG recommended that the employees be subject to disciplinary action consistent with similar violations committed by other employees and cease all current and future sales of CCH branded apparel. The OIIG also recommended CCH develop a policy to enforce a prohibition against employees selling any branded apparel, services, or goods without prior authorization. This report was issued on December 5, 2024, and the response is not yet due.

IIG24-0469 – Office of the Chief Procurement Officer. The OIIG received an allegation that Cook County was assessing a sales tax to County vehicles sold via auction in violation of Illinois State statutes. It was further alleged that the County was applying an inaccurate tax rate. This investigation consisted of interviews with employees of the Office of the Chief Procurement Officer (OCPO) and Public Surplus. Additionally, the OIIG engaged in correspondence with the Cook County Department of Revenue (“DOR”), and Illinois Department of Revenue (“IDOR”). The OIIG learned that, in addition to State and local taxes, County vehicles auctioned through a contracted consultant were subject to a 4% “District” tax, which appears to be incorrect. A moratorium was enacted on August 14, 2024, halting all County-owned vehicle sales until the issue of the correct tax rates is resolved. The preponderance of the evidence derived from this investigation supports the conclusion that the County, through its consultant, was authorized to impose State and local sales taxes in accordance with 86 Ill. Adm. Code 131.145(a) and 86 Ill. Adm. Code 131.130(c). The investigation revealed that, while the authority to assess the tax at the point of sale was valid, the OCPO, through its contracted consultant, applied an incorrect tax to sales of surplus vehicles.

Based on the results of this investigation, we recommended that Office of the Chief Procurement Officer:

1. Maintain the moratorium until such time that the appropriate sales tax rates are identified and applied.
2. Ensure that the contracted consultant provides purchasers with the appropriate documentation required by the Secretary of State to verify payment of sales taxes for all future purchases.
3. Ensure that the contracted consultant identifies and contacts all previous purchasers who either overpaid or underpaid and take the necessary steps to issue refunds for overpayments or collect payment for any shortages.
4. Monitor the progress of the refunds.

This report was issued on December 13, 2024, and the response is not yet due.

Responses to Recommendations from Prior Quarters

In addition to the new cases being reported this quarter, the OIIG has followed up on OIIG recommendations for which no response was received at the time of our last quarterly report. Under the OIIG Ordinance, responses from management are required within 45 days of OIIG recommendations or after a grant of an additional 30-day extension to respond to the recommendations. Below is an update on responses we received during this quarter to recommendations made in prior quarters.

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IIG23-0837 – Justice Advisory Council. The Cook County Judicial Advisory Council (JAC) notified the OIIG of allegations that a non-profit organization (Organization A) with whom the JAC had entered into an agreement to administer and manage funds from the American Rescue Plan Act (ARPA) Violence Prevention and Reduction Grant Portfolio, engaged in the misuse and misappropriation of grant funds and submitted fraudulent data reporting in violation of 31 U.S.C. Chapter 38. Per the JAC’s agreement with Organization A, ARPA funds would be dispersed to Organization A from March 27, 2023, through June 30, 2024, for violence reduction-related programs. The JAC conducted a site visit which revealed “very limited programming” with only 10 to 15 participants, not hundreds as Organization A claimed in its data submissions.

The OIIG investigation consisted of interviews of current and former Organization A employees, and a certain local government official along with a high-ranking staff person in his office. The OIIG also reviewed JAC’s agreement with Organization A, documents related to the grant, and the applicable statutes governing the grant.

The preponderance of the evidence gathered during this investigation does not support the conclusion that Organization A engaged in the misuse or misappropriation of grant funds. A review of the expenditure documents and receipts Organization A provided to the JAC supports the conclusion Organization A was hosting community outreach events for violence reduction programming. However, the preponderance of the evidence does support the conclusion Organization A submitted fraudulent data reporting.

One Organization A former employee stated there was “no legit” programming occurring while he was with Organization A. Another former Organization A employee involved in the program stated she had “no knowledge” of a workforce intake event purportedly held on a certain date, nor the basketball tournament registrations which purportedly also occurred around the same time. A local government employee who was present at the location at issue and kept a detailed spreadsheet of its residents, stated the workforce event at issue did not occur and found numerous errors in the names and ages of the purported basketball tournament registrants. Additionally, Organization A did not submit expense documentation or receipts of purchases related to those alleged events, nor were any gift cards documented as being distributed to any of the listed participants. During our investigation, the OIIG also obtained statements from a former Organization A employee that another employee was reporting false participant data to the JAC. Furthermore, a local government employee reviewed certain participant data that the Organization A employee submitted to the JAC and stated that the participant data contained errors and false information. The Organization A employee who allegedly submitted the false data to JAC refused to cooperate with the OIIG investigation.

Since the agreement with Organization A ended on June 30, 2024, we made the following recommendations:

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1. We recommended the JAC make the appropriate notifications as required under the governing federal law cited in its agreement with Organization A regarding Organization A's fraudulent data reporting.
2. We further recommended the JAC instruct its grant management personnel to make additional site visits, especially for new less established grantees. Furthermore, the JAC should have grant management personnel attend the organizations' programming to verify the legitimacy and quality of programming. Additionally, we recommended the JAC leverage technology to verify programming is occurring (e.g., requiring organizations to submit photographs and video evidence of the programming), especially for events scheduled after business hours.
3. Finally, we recommended the JAC implement additional internal controls to verify submitted data from grantees. This can be accomplished by contacting a sample of participants listed on the data spreadsheets to gain reasonable assurance to the legitimacy and quality of the organizations' programming.

The JAC accepted recommendations 1 and 2. The JAC rejected recommendation 3, citing the risk to the confidential or specific rapport between participants and organizations by making direct, unannounced outreach to participants without permission, given the sensitive nature of some of the programs.

IIIG24-0233 – Board of Review. This investigation was initiated by the OIIG based on a complaint alleging that a Board of Review (BOR) employee used sick leave for the purpose of extending his vacation in violation of applicable personnel rules.

This investigation consisted of reviewing time and attendance records and interviewing the subject employee and his supervisor.

The preponderance of the evidence in this investigation supports the conclusion that the subject employee used sick leave for the purpose of extending his vacation leave and thereby violated Cook County Board of Review Personnel Rule 4.2(b)(2) which provides: "Sick leave is granted by the Cook County Board of Review because an employee is unable to perform assigned duties, or because the employee's presence at work would jeopardize the health of co-workers. Accordingly, sick leave shall not be used for any purpose other than to cover an absence related illness and shall not be used as additional vacation leave."

Moreover, the BOR supervisor wrongfully applied BOR Personnel Rule 4.2(b)(2) concerning the operations of the BOR. Consequently, he did not enforce the sick leave policy and properly deny the request to use sick leave as additional vacation leave.

Based on our findings, the OIIG recommended that the subject employee receive discipline consistent with the factors set forth in Cook County Board of Review Rule 5.3(e), including the

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BOR's practice in recent similar cases. Additionally, the BOR supervisor should review the BOR's rules and procedures regarding time and attendance. The OIIG further recommended that the BOR supervisor discuss the BOR's Paid Time Off policies with BOR's legal counsel, so that the BOR consistently applies Paid Time Off to all BOR employees.

The BOR responded, noting the "CCBOR majority" agree with the OIIG that discipline against the subject employee is warranted, acknowledging the employee admitted he knew it was wrong to use sick time to extend his vacation. However, the BOR's response notes it is a longstanding BOR practice to defer to the hiring Commissioner regarding disciplinary action against an employee. In this case, the hiring Commissioner asserted that the subject employee should not be subject to any discipline, given that his supervisor misinformed him about the sick leave policy.

Additionally, the BOR accepted the OIIG's recommendations that the supervisor discuss the BOR's Paid Time Off policies with BOR's legal counsel so that the BOR consistently applies Paid Time Off to all employees.

Failure to Respond to OIIG Recommendations from Prior Quarters

Below are recommendations from prior quarters for which the OIIG has not received a response from the government agency or department to which they were made.

IIG22-0892 – Cook County Health. The OIIG conducted a review for dual employment compliance of Cook County Health (CCH) employees who applied for federal Small Business Administration ("SBA") Paycheck Protection Program loans ("PPP loan") to determine whether information submitted by such employees for the PPP loans was consistent with CCH records and/or in violation of any CCH Personnel Rules. Based on this review, we discovered that a CCH employee sought a federal PPP loan totaling over \$4,000. On her loan application, the subject employee stated she was the sole proprietor of a business. The OIIG conducted an investigation to determine if the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

During this investigation, the OIIG reviewed the subject employee's CCH dual employment records, public and subpoenaed federal SBA PPP loan records, Illinois Secretary of State Corporation/LLC records, and other public records. The OIIG also interviewed the subject employee.

Although the evidence shows that the subject employee is the proprietor and operator of the listed business (which she did not disclose on her dual employment forms), it also revealed that the subject employee overstated the business's revenues when seeking the PPP loan. Additionally, the subject employee made false claims in the forgiveness applications regarding how much of the loan proceeds were actually spent on payroll.

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The preponderance of the evidence in the investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. In addition, the preponderance of the evidence supports the conclusion that the subject employee failed to disclose secondary employment on her dual employment disclosures in violation of the CCH dual employment rules.

Based on the serious nature of the misconduct involved, the OIIG recommended that the subject employee’s employment be terminated and that CCH place her on its *Ineligible for Hire List*. CCH requested an additional extension to respond to these recommendations.

IIG24-0144 – Board of Review. This office received information that a high-ranking Board of Review Official (BOR Official A) disclosed to the media confidential information in connection with two pending Board of Review (BOR) appeals relating to the valuation of a high-profile commercial property in 2023 and 2024. During our investigation we also developed information that BOR Official A made public statements indicating bias toward an appellant, which violated the duty of impartiality under the Illinois Property Tax Code.

OIIG Investigation

The OIIG interviewed BOR Official A, Manager A, and Employee B. We reviewed the BOR’s Ethics Policy, the BOR’s Personnel Rules, the BOR’s Employment Plan, internal BOR email records and Teams chats, and media reports.

Relevant Policy and Law

The BOR’s Ethics Policy

The BOR approved a new Ethics Policy by the Commissioners on November 4, 2022. Article II, 2.16(a), “Use or Disclosure of Confidential Information,” provides:

No official or employee shall use or disclose confidential information, other than: (1) in the performance of his or her official duties; (2) as may be required by law; or (3) as permitted in Section 2.13⁶ confidential information gained in the course of or by reason of his position or employment. For purposes of this subsection, the term ‘confidential information’ means any information that may not be obtained pursuant to the Illinois Freedom of Information Act, as amended.

The BOR’s Ethics Policy defines “confidential information” in Article II, 2.16(c), as follows: “Confidential information includes, but is not limited to, information on pending cases that are not already a matter of public record and information concerning the decision-making

⁶ Section 2.13 of the BOR’s Ethics Policy is titled, “Whistleblower protection.”

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process of particular Commissioners or Board employees.” The BOR’s Ethics Policy permits the disclosure of confidential information as a whistleblower in section 2.13(a)(3) and defines disclosure of confidential information by a whistleblower as “any information that may not be obtained pursuant to the Illinois Freedom of Information Act, as amended.”

The Illinois Property Tax Code’s Impartiality Requirement

The Illinois Property Tax Code, 35 ILCS 200/5-10, provides in pertinent part as follows:

Oath of office. Each member of the board of review or commissioner of the board of appeals created by this Code shall, before entering upon the duties of his or her office, take and subscribe to the following oath:

I do solemnly swear (or affirm) that I will as (a member of the board of review) (a commissioner of the board of appeals) faithfully perform all the duties of that office as required by law; that I will fairly and impartially review the assessments of all property to the extent authorized by this Code; that I will correct all assessments which should be corrected; that I will raise or lower (or in the case of commissioners of the board of appeals, will direct the county assessor to change, correct, alter or modify) assessments as justice may require; and that I will do all acts necessary and within my authority to procure a full, fair and impartial assessment of all property.

The BOR’s General Counsel and Chief Ethics Officer’s Caution Regarding Disclosure of Confidential Information

On February 5, 2024, the BOR’s General Counsel and Chief Ethics Officer sent an email to the three BOR Commissioners and their staff. The email carried the subject line, “No Commenting Pending Matters,” and read in pertinent part:

As a general reminder, the CCBOR is a quasi-judicial body which presides over property tax appeals. Following a hearing, appeals are taken under advisement by the hearing officers. The CCBOR cannot comment on pending matters. Providing one’s unofficial account of the proceedings taints the perception of impartiality of the CCBOR. The Property Tax Code requires that as triers of fact, the CCBOR must remain fair and impartial and free from bias or influence. 35 ILCS 200/5-10. Similar to the judicial code, the CCBOR requires that its analysts decide cases according to the law and facts, without regard to whether particular laws or litigants are popular or unpopular with the public, the media, government officials, or their friends and family. *See* Ill. Sup Ct. R. 71 §2.4. Confidence in the tribunal is eroded if the CCBOR’s decision making is perceived to be subject to inappropriate outside influences. *Id.* Commenting on pending

matters puts the CCBOR in a difficult position, undermines its authority and subjects its decisions to additional scrutiny....

OIIG Findings and Conclusions

BOR Ethics Policy, Article II, Code of Conduct 2.16,⁷ Use or Disclosure of Confidential Information

This office finds by a preponderance of the evidence standard that BOR Official A violated the BOR's Ethics Policy when the BOR Official disclosed confidential information on the following three occasions:

1. On one occasion, BOR Official A disclosed to two media outlets information on a pending case which was not available to the public; specifically, an intervenor's appraisal amount. During their OIIG interview, BOR Official A said the information disclosed to the media on this occasion was already public. Our investigation found this not to be the case. There was no hearing on the appeal at that point and the appeal file was not available to the public. We found no source regarding the intervenors' appraisal other than BOR Official A, and the information contained in the appeal file would not have been subject to production under FOIA.

2. On another occasion, BOR Official A disclosed to a media source a preliminary agreement concerning valuation deliberations among the BOR's three Districts. The agreement reached tentatively between the three senior BOR analysts was not public information, and it was also related to the BOR's decision-making process. The dollar figure which was reached by the three analysts was not done during public hearing; it was reached privately during a remote meeting attended only by the three analysts.

3. On the third occasion, BOR Official A disclosed to another media source information relating to the decision-making process in one of the BOR's districts. This disclosure falls under the definition of "confidential information" contained in BOR Ethics Policy 2.16(a)(c), which defines confidential information as "information concerning the decision-making process of particular Commissioners or Board employees" and is a patent violation of the BOR's Ethics Policy.

ILCS 200/5-10 Board of Review Duty of Impartiality

This office also finds by a preponderance standard that BOR Official A violated their obligation to remain impartial, an obligation contained in the Illinois Property Tax Code, when the BOR Official made statements on the following two occasions:

⁷ The BOR amended its Ethics Policy on July 8, 2024. The language of the sections cited in this report were unchanged.

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1. On one occasion, BOR Official A made a comment to a media source indicating that the BOR Official believed the valuation of a high-profile commercial site correlated to the purchase price paid, which the BOR Official said speaks for itself. We find that BOR Official A's comment to the media about the significance the BOR attached to the price paid for the site at issue reflects an inclination to hold a party to an artificially high value determined by sale chasing and is indicative of bias against a taxpayer whom BOR Official A correctly predicted would have an appeal before them.

2. On the other occasion, BOR Official A told a media source that a particular party would have to justify their intent to appeal and then later made a comment to another media source regarding the same party's matter and how it would affect funding of local school districts. It is well established by the BOR's official appeal rules (Rule 14 *et seq*) that appeals must be supported with evidence. Singling one potential appellant out for a public reminder that the appellant needs to prove their case without mentioning other parties reflects potential increased scrutiny of that appellant by a finder of fact and shows bias. Likewise, BOR Official A's comments reflected an interest not in a fair and impartial assessment, but in the funding of intervening school districts.

OIIG Recommendation

Based on our findings above, we recommended that BOR Official A participate in BOR Ethics Training. This training should encompass obligations under the Illinois Property Tax Code and the BOR's Ethics Code. BOR Official A has not responded to this recommendation.

IIG24-0366 – Transportation and Highways. This investigation was initiated by the OIIG based on a complaint from a Cook County resident who observed his neighbor, a Department of Transportation and Highway (DOTH) employee (Employee A), gather tree branches from his backyard, load them onto a DOTH Cook County vehicle, and haul them away.

During this investigation, the OIIG interviewed several DOTH employees including Employee A. The OIIG also reviewed photographs of the DOTH truck used by Employee A, along with the Automatic Vehicle Locator and the GPS report for the truck. Additionally, the OIIG examined the Daily Assignment Sheet, Radio Log records for the subject truck, and a DOTH Communication Memorandum.

The preponderance of the evidence developed in this investigation supports the allegation that Employee A traveled to his residence in a County owned vehicle and loaded tree branches from his yard into a County vehicle. Further, Employee A discarded the tree branches at the District Five Maintenance Facility while on County time. Additionally, Employee A admitted that although he loaded the tree branches onto the truck on his own, his co-workers traveled to his residence with him.

Although a strict application of the rules demonstrates that Employee A is found to be in violation of the Code of Ethical Conduct, Sec. 2-576 – the unauthorized use of County-owned

property; Cook County Personnel Rule 8.2(b)(24) – leaving his assigned area or place of work during work hours without prior authorization from his supervisor; and Personnel Rule 8.2(b)(36) – Conduct unbecoming of an employee which brings discredit to the county, the OIIG believes the totality of the circumstances amounts to a de minimis infraction. The DOTH employees provided statements that were not disproved - that they had performed County work near Employee A's home. Further, it is normal for DOTH employees to need a bathroom break during working hours. Again, Employee A violated these rules when he discarded a small amount of yard waste from his home into the County owned vehicle, but this was minor and does not appear to be the primary intent for the visit.

Regarding Employee B, the preponderance of the evidence developed in this investigation supports the allegation that he violated the DOTH Memorandum - Radio Operations, when he failed to make radio calls to the Central Dispatch Operator and did not make his truck's whereabouts known to the District when they traveled to Employee A's residence. Employee B's failure to follow protocol is a violation of Cook County Personnel Rule 8.2(b)(24) – when he knowingly left his assigned area or place of work during work hours without prior authorization from his supervisor. Additionally, Employee B violated Personnel Rule 8.2(b)(36) – Conduct unbecoming of an employee which brings discredit to the County when a Cook County resident saw a County vehicle parked at a private residence, which was being used to haul away yard debris. Nonetheless, the OIIG believes the totality of the circumstances amounts to a de minimis infraction.

During our investigation, we obtained evidence, including statements from co-workers, that Employee C was not responsible for contacting the dispatcher to report and obtain permission to travel off-site to Employee A's house. Additionally, Employee C did not drive the County vehicle nor was there evidence that he placed any yard debris inside the County vehicle. The allegations against Employee C are not sustained.

The OIIG's investigation revealed that District Five's internal controls should be modified to prevent time periods where there is no DOTH employee serving as a dispatcher.

Based on our findings, the OIIG recommended the following:

1. Employee A and Employee B should be admonished and instructed to adhere to DOTH policies and procedures in connection with the Memorandum for Radio Operations. Further, the DOTH should document this admonishment and advise other DOTH personnel to avoid such conduct in the future.
2. Employee A and Employee B should receive an oral reprimand in connection with the Code of Ethical Conduct, Sec. 2-576 – the unauthorized use of County-owned property; Cook County Personnel Rule 8.2(b)(24) – leaving his assigned area or place of work during work hours without prior authorization from his supervisor; and Personnel Rule 8.2(b)(36) – Conduct unbecoming of an employee which brings discredit to the county.

3. District Five should amend their Memorandum Radio Operations in connection with the “radio desk coverage” schedule. This schedule should assign someone to relieve the dispatcher for one hour during lunch breaks, ensuring continuous radio communication and proper documentation daily.

To date, no response has been received.

Activities Relating to Unlawful Political Discrimination

In April of 2011, the County implemented the requirement to file Political Contact Logs with the Office of the Independent Inspector General. The Logs must be filed by any County employee who receives contact from a political person or organization or any person representing any political person or organization where the contact relates to an employment action regarding any non-Exempt position. The OIIG acts within its authority with respect to each Political Contact Log filed. From October 1, 2024, to December 31, 2024, the Office of the Independent Inspector General has received three new Political Contact Logs.

Post-SRO Complaint Investigations

The OIIG received no new Post-SRO Complaints during the last quarter.

New UPD Investigations not the result of PCLs or Post-SRO Complaints

The OIIG received two new UPD inquiries during the last reporting period. The OIIG also continues to assist and work closely with compliance personnel in the BHR, FP, CCH, and Assessor by supporting the compliance personnel whenever they need assistance to fulfill their duties under their respective Employment plans.

Employment Plan – Do Not Hire Lists

The OIIG continues to collaborate with the various County entities and their Employment Plan Compliance Officers to ensure the lists are being applied in a manner consistent with the respective Employment Plans.

OIIG Employment Plan Oversight

Per the OIIG Ordinance and the Employment Plans of Cook County, CCH, and the Forest Preserves, the OIIG reviews, *inter alia*, (1) the hiring of *Shakman* Exempt and Direct Appointment employees, (2) proposed changes to Exempt Lists, Actively Recruited lists, Employment Plans and Direct Appointment lists, (3) disciplinary sequences, (4) employment postings and related interview and selection sequences and (5) Supplemental Policy activities. In the last quarter, the OIIG has reviewed and acted within its authority regarding:

1. Six proposed changes to the Cook County Actively Recruited List;
2. One proposed change to the Public Defender's Actively Recruited List;
3. Six proposed changes to the Cook County Exempt List;
4. Various amendments to the Forest Preserves Employment Plan;
5. The hire of seven CCH Direct Appointments; and
6. One Emergency Hiring Extension for CCH.

Monitoring

The OIIG currently tracks disciplinary activities in the Forest Preserves, CCH and Offices under the President. In this last quarter, the OIIG tracked seventeen disciplinary proceedings including Employee Appeals Board and third step hearings. Further, pursuant to an agreement with the Bureau of Human Resources, the OIIG tracks hiring activity in the Offices under the President, conducting selective monitoring of certain hiring sequences therein. The OIIG also is tracking and selectively monitoring CCH hiring activity pursuant to the CCH Employment Plan.

Other Important Matters

OIIG Budgetary Floor

In November 2024, the Cook County Board of Commissioners approved the FY2025 OIIG budget in the amount of \$2,789,173, an increase of \$332,838 or 13.6%, from FY2024. The OIIG budget represents .03% of the County's overall budget. The OIIG is budgeted for 20 full-time employees and is responsible for monitoring operations for a \$9.9 billion budget and 20,000-person workforce. Considering the budget increase, the OIIG still remains severely understaffed with limited resources considering the broad mandate of our office pursuant to the Ordinance.

We are currently seeking the Board's support for a budgetary floor for the OIIG starting in fiscal year 2026 to improve our situation.⁸ We examined the budget of seven Inspector General's Offices in the Chicago area.⁹ For this sample, evidence revealed that our Office ranked as the second lowest funded IG Office in comparison to the overall appropriations for the entire government entity the IG is charged to oversee.¹⁰ An Amendment that ties our budget as a percentage of the overall Cook County government budget would strengthen our independence in fact and appearance. It will also ensure that the OIIG will have access to the funding it needs as costs rise and the OIIG has additional responsibilities.

The Association of Inspector General's ("AIG") is the national professional organization that the Inspector General community seeks for guidance. The AIG states that an Inspector General's Office should be funded through a mechanism that will provide adequate funding to

⁸ See attached proposed ordinance amendment.

⁹ See attached FY 2025 Budget Presentation page 4.

¹⁰ See attached FY 2025 Budget Presentation page 4.

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perform its mission without subjecting it to internal or external impairments to its independence. For example, some OIG's are funded based upon a portion of the budget of the agency or jurisdiction subject to the OIG's oversight.

Further, the Better Government Association stated in a report that the City of Chicago Inspector General's Office is one of a small number of departments with a guaranteed budget floor and must receive funding equal to or greater than 0.14% of the total annual appropriations. We think it would be beneficial for Cook County government to do the same for the OIIG. Not only would a budgetary floor ensure the OIIG has the necessary resources to fulfill its mandate, but it would also make the OIIG independent in fact and appearance.

The Intergovernmental Agreement between the OIIG and the MWRD ("IGA")

It is paramount to remember that the OIIG's primary responsibility is to the County, but we also believe in assisting other governmental agencies especially those with an overlapping constituency. Nonetheless, we have an obligation to fulfill our mission to the County pursuant to the OIIG Ordinance. Therefore, both parties must enter into a mutually beneficial agreement going forward.

The OIIG has evaluated the IGA with the MWRD and communicated our concerns to the MWRD's Executive Director and General Counsel. We are currently negotiating a modification in the IGA or, alternatively, considering not to renew the IGA in May 2025. When the IGA was negotiated and executed in 2019, neither party operated under the assumption that the agreement would continue in perpetuity. In May 2025, the IGA's expiration will mark a six-year period where the OIIG provided services to the MWRD. Although the MWRD provided remuneration in exchange for OIIG services, the MWRD's payments only covered salaries & benefits, limited administrative services, and per-hour billings for other OIIG personnel when applicable. These benefits were all provided to the MWRD at cost and no benefits accrued to the County.

OIIG Personnel Actions

After careful consideration, we selected two individuals amongst many highly qualified and experienced applicants for the vacant OIIG Deputy Inspector General roles, Tom Wilson and Megan Carlson. Tom Wilson will be overseeing the general investigations division. Mr. Wilson was an investigator in our Office for over 5 years. Before joining the OIIG, Mr. Wilson worked for the Federal Bureau of Investigation ("FBI") for 23 years. During his career with the FBI, Mr. Wilson was a Special Agent, a Supervising Special Agent, and Acting Special Agent in Charge over Chicago's Counter-Terrorism Program. Before joining the FBI, Mr. Wilson practiced law for 5 years in a number of different practice areas.

Megan Carlson will be overseeing the compliance and evaluations division. Ms. Carlson was serving as the Deputy Inspector General, Illinois Department of Human Services, Office of Inspector General. She has previously held positions as Associate General Counsel for Public

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Safety and Chief Investigator for Public Safety with the City of Chicago Office of Inspector General. Prior to joining the City of Chicago's IG Office, Ms. Carlson was an investigator with our Office for 2.5 years and a Cook County Assistant State's Attorney for approximately 6.5 years.

Additionally, we selected LaShunda Cooperwood to serve as the Assistant Inspector General – Employment Oversight. In this position, LaShunda assists the Inspector General in monitoring employment actions and providing oversight of Employment Plans for Cook County agencies. Prior to becoming the Assistant Inspector General, Ms. Cooperwood served the OIIG as a Supervising Investigator and Investigator. Before joining the OIIG, Ms. Cooperwood was in private practice handling litigation matters. Ms. Cooperwood also served as a Cook County State's Attorney in the Criminal Prosecutions Bureau for over 17 years.

Conclusion

Should you have any questions or wish to discuss this report further, please do not hesitate to contact me.

Very truly yours,



Tirrell J. Paxton
Independent Inspector General

cc: Attached Electronic Mail Distribution List

Office of the Independent Inspector General Quarterly Report
Electronic Mail Distribution List

Hon. George A. Cardenas, Board of Review
Hon. Larry R. Rogers, Jr., Board of Review
Hon. Samantha Steele, Board of Review
Hon. Thomas Dart, Sheriff
Hon. Fritz Kaegi, Cook County Assessor
Hon. Maria Pappas, Treasurer
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Ms. Lanetta Haynes Turner, Chief of Staff, Office of the President
Ms. Laura Lechowicz Felicione, General Counsel - Deputy Chief of Staff Legal, Government,
and Legislative Affairs
Dr. Erik Mikaitis, Chief Executive Officer, Health and Hospitals System
Mr. Jeffrey McCutchan, General Counsel, Health and Hospitals System
Ms. Deborah J. Fortier, Assistant General Counsel, Health and Hospital System
Ms. Eileen Figel, Interim General Superintendent, Forest Preserve District
Ms. Jennifer King, Executive Director, Board of Ethics

Sec. 2-281. Establishment.

There is hereby established an office of County Government ("County") to be known as the Office of Independent Inspector General ("OIIG"). The Independent Inspector General shall head the OIIG. The organization and administration of the OIIG shall be sufficiently independent to assure that no interference or influence external to the office adversely affects the independence and objectivity of the Independent Inspector General. The OIIG shall include an inspector general and such deputies, assistants and other employees as may be provided in the annual appropriation ordinance. The appropriations available to pay for the expenses of the office of Independent Inspector General during each fiscal year shall be not less than fourteen hundredths of one percent (0.14%) of the annual appropriation of all funds contained in the annual appropriation ordinance, as adjusted. For purposes of this section, "as adjusted" means subtracting, before applying the percentage all funds for services to Cook County state agencies.

(Ord. No. 07-O-52, 7-31-2007.)



Office of the Independent Inspector General

FY2025 Budget Presentation

October 30, 2024

Good afternoon Chairman Daley and Members of the Board of Commissioners:

Pursuant to Cook County Ordinance, the mission of the Office of the Independent Inspector General (OIIG) is to detect, deter and prevent public corruption, fraud, waste, mismanagement, unlawful political discrimination, and other forms of misconduct in the operation of Cook County government. The jurisdiction of the OIIG is broad and has increased in scope over the years. It includes all Offices under the Cook County Board President, the Cook County Board of Commissioners, Cook County Health, the Forest Preserves of Cook County, and the separately elected Cook County officials such as the Assessor, Treasurer, Clerk, Sheriff, and Board of Review. Pursuant to State statute, our office also has jurisdiction over other government officials who are appointed by the Cook County Board or the President such as trustees of local sanitary districts and mosquito abatement districts. In addition, through an intergovernmental agreement, our office provides inspector general services and oversight to the Metropolitan Water Reclamation District of Greater Chicago (MWRD).

The OIIG is currently staffed with a total of 14 employees including the Inspector General, two Deputy Inspectors General, one General Counsel, one Assistant Inspector General, 8 Investigators and one Office Manager. We have 5 vacancies that will be filled during this fiscal year. Additionally, we have requested an additional FTE for FY2025 for an Administrative Assistant which will then complete our office staffing for the total 20 FTE positions in our FY2025 budget request.

The OIIG continues to receive a high number of annual complaints to review and triage. Six years ago in 2018, the OIIG received a total of 557 complaints for consideration and possible investigative action. That number is now 615 with approximately one month left in the fiscal year. We attribute this high volume in complaints to several factors, including greater awareness of our office by the community through word of mouth and positive media reports as well as our increased jurisdictional scope.

As mentioned in July during Mid-year Budget Hearings, we reclassified two positions in the OIIG to demonstrate our need to retain and attract highly qualified staff to process certain complaints and potentially conduct investigations related to such. We elevated an investigator position to Supervising Investigator in connection with sexual harassment and discrimination. We also reclassified a Supervising Investigator position to Assistant Inspector General to manage the continued high volume of work related to Shakman Compliance.

As for other matters, the OIIG's operational strategy has been to hire highly qualified staff members who are very diverse in their personal and professional backgrounds. Our staff includes former prosecutors, former federal law enforcement agents, a former internal affairs of police investigator, and former members of other state and local governmental agencies. We also have personnel with audit, accounting and banking backgrounds, including a Certified Public Accountant (CPA), and Certified Fraud Examiners on our staff. In addition to our professional expertise, the OIIG collaborates with other governmental agencies and utilizes technology to maximize our efficiency.

While handling the high volume of complaints, the OIIG also continually strives to maintain a high level of quality and professionalism in its work product. In that regard, we note that between 91 and 95 percent of the recommendations for remedial action made by our office over the last two years have been adopted by the agencies to which they were made. In addition to our investigations, the OIIG also provides training to County employees and professional organizations, testifies at disciplinary and other proceedings, and continues its role in employment oversight through its responsibilities related to the various government entities' Employment Plans.

The OIIG budget for FY2024 was \$2,456,335. The proposed FY2025 OIIG budget seeks funding in the amount of \$2,789,173, an increase of \$332,838 or 13.6%, most of which is devoted to salaries and benefits for our staff which remains relatively lean given the broad mandate of our office.

Looking forward, we will seek the Board's support when we request a budgetary floor for the OIIG starting in fiscal year 2026. We examined the budget of seven Inspector General's Offices in the Chicago area. For this sample, evidence revealed that our Office ranked as the second lowest funded IG Office in comparison to the overall appropriations for the entire government entity the IG is charged to oversee.¹ An Amendment that ties our budget as a percentage of the overall Cook County government budget would strengthen our independence in fact and appearance. It will also ensure that the OIIG will have access to the funding it needs as costs rise and the OIIG has additional responsibilities.

Further, the Better Government Association stated in a report that the City of Chicago Inspector General's Office is one of a small number of departments with a guaranteed budget floor and must receive funding equal to or greater than 0.14% of the total annual appropriations.² We think it would be beneficial for Cook County government to do the same for the OIIG.

Lastly, we evaluated our Intergovernmental Agreement with the MWRD (IGA). We are currently negotiating a modification in the IGA or, alternatively, considering not to renew the IGA in May 2025. As a commissioner stated last year during the budget hearings, it is a sweetheart deal for the MWRD but what does the County get from it. The commissioner's question prompted us to reevaluate the IGA. Our primary responsibility is to the County, but we also believe in assisting other governmental agencies especially those with an overlapping constituency. Nonetheless, we have an obligation to fulfill our mission to the County pursuant to the OIIG Ordinance.

Thank you for the opportunity to present the Office of the Independent Inspector General proposed budget for fiscal year 2025. Please let me know if you have any questions.

Tirrell J. Paxton
Independent Inspector General

¹ See Attachment A

² Excluding payments to sister agencies and pension payments above the 2014 level.

ATTACHMENT A

	Inspector General Office	Total Agency Budget FY 2024	Total OIG Budget FY 2024	% OIG Budget of Total Agency	FY2024 Budgeted Positions
1	Cook County Office of the Independent Inspector General **(See Notes 3 and 4)	\$ 8,765,983,283	\$ 2,456,335	0.03%	19
2	City of Chicago Office of Inspector General	\$ 18,341,105,000	\$ 14,216,049	0.08%	124
3	Office of Executive Inspector General, Illinois Governor	\$ 176,987,655,145	\$ 10,393,500	0.01%	88
4	Chicago Public Schools OIG	\$ 8,489,500,000	\$ 7,487,378	0.09%	58
5	IL Department of Children and Family Services OIG	\$ 2,008,197,200	\$ 2,507,400	0.12%	19
6	Chicago Housing Authority OIG	\$ 1,279,491,250	\$ 2,232,503	0.17%	15
7	Chicago Park District OIG	\$ 569,590,037	\$ 1,008,565	0.18%	9