



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
2nd Quarter 2025

July 15, 2025

INSPECTOR GENERAL'S INTRODUCTION

The Office of the Independent Inspector General (OIIG) Quarterly Report serves as a forum to communicate to the OIIG stakeholders matters involving our investigative activities and other concerns affecting our mission pursuant to the OIIG Ordinance. Although the OIIG staff members have consistently gone above and beyond to perform their duties, the OIIG's budget allocation fails to allow the OIIG to routinely perform its mandated function in a timely manner because the OIIG is under-staffed and under-funded.

As previously noted in our Quarterly Reports and Budget presentations, the OIIG is amongst the lowest funded Inspector General Offices in the Chicago area in comparison to the overall budgets for the respective government entities they are mandated to serve. Currently, there is a County employee to OIIG staff ratio of approximately 1,000 to1, which is the highest ratio of government staff to OIG staff in the area. In fact, the OIIG has approximately the same number of employees that were originally allocated to the OIIG when the office was created in 2007. However, the County's budget has tripled to nearly \$9 billion since that time.

The OIIG believes the funding allocation should be at par with the percentage that the Chicago's OIG receives pursuant to law. Currently, the Chicago OIG has a fixed budgetary floor of .14% of the City's overall budget, and a City employee to Chicago IG staff ratio of 300 to1. Based on these facts, the OIIG continues its request for the Cook County Board to implement a budgetary floor similar to the City of Chicago in order for the OIIG to efficiently and effectively meet its mission pursuant to the OIIG Ordinance. The OIIG respectfully asks for at least one Cook County Commissioner to sponsor the OIIG Budgetary Floor Amendment and present this matter to the entire Cook County Board of Commissioners for public participation and vote.

Table of Contents

New Summary Reports.....	1
IIG22-0833 – Cook County Health	2
IIG22-0834 – Cook County Health	2
IIG22-0889 – Public Defender	3
IIG23-0324 – Cook County Health	3
IIG24-0244 – Cook County Health	4
IIG24-0433 – Board of Review	5
IIG24-0567 – Cook County Health	7
IIG24-0618 – Board of Commissioners	7
IIG25-0107 – Department of Emergency Management and Regional Security	8
IIG25-0154 – Facilities Management	9
IIG25-0220 – Facilities Management	9
Responses to Recommendations from Prior Quarters	10
IIG22-0866 – Cook County Health	10
IIG22-0892 – Cook County Health	10
IIG23-0375 – South Cook County Mosquito Abatement District	11
IIG24-0232 – Board of Review	16
IIG24-0414 – Cook County Health	17
IIG24-0620 – Office of Chief Procurement Officer	17
IIG24-0634 – Cook County Department of Public Health	18
IIG24-0703 – Cook County Health	19
IIG24-0722 – Department of Facilities Management	19
IIG23-0343 – Cook County Health	20
IIG24-0144 – Board of Review	21
Failure to Respond to OIIG Recommendations from Prior Quarters.....	24
Activities Relating to Unlawful Political Discrimination	25
Other Important Matters	26



OFFICE OF THE INDEPENDENT INSPECTOR GENERAL

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July 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 (2nd Qtr. 2025)

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 April 1, 2025, through June 30, 2025.

OIIG Complaints

The Office of the Independent Inspector General (OIIG) received a total of 230 complaints during this reporting period.¹ Fourteen 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, 59 OIIG inquiries have been initiated during this reporting period while a total of 76 OIIG inquiries remain pending at the present time. We referred 85 complaints to management or outside agencies for further consideration. The OIIG currently has a total of eight matters under investigation. The number of open investigations beyond 180 days of the issuance of this report is five due to various issues including the nature of the investigation, availability of resources and prosecutorial considerations.

New Summary Reports

During the 2nd Quarter of 2025, the OIIG issued eleven 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.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 2 of 28

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

IIG22-0833 – Cook County Health. The OIIG conducted a review for dual employment compliance of Cook County employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan)² to determine whether the information submitted by such employees for the PPP loans was consistent with Cook County records and/or in violation of any Cook County Personnel Rules. Based on this review, we discovered that a Cook County Health (CCH) employee sought two federal PPP loans totaling almost \$50,000. On her loan applications, the employee stated she was the sole proprietor of a business. The OIIG conducted an investigation to determine if the employee informed Cook County that she was engaging in secondary employment and otherwise complied with CCH Rules.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 8.03(c)(25) - Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The employee provided false and misleading information to the SBA about her purported business and its income when she submitted the application for two federal PPP loans. The investigation determined the employee was not the sole proprietor of a catering business and the information about the business's income was false. The employee acknowledged that she knowingly submitted information to the SBA and other financial institutions that she knew to be false to secure almost \$50,000 in federal loans for her brother's business, in which she does not materially participate. The preponderance of the evidence developed in this investigation also supports the conclusion that the employee violated CCH's Personnel Rule 12 - Report of Dual Employment. When interviewed by the OIIG, the employee acknowledged she failed to disclose her secondary employment by selling life insurance for a private company. Based on the serious nature of the misconduct, the OIIG recommended that the employee be terminated and placed on the *Ineligible for Hire List*. This report was issued June 30, 2025, and a response is not yet due.

IIG22-0834 – Cook County Health. The OIIG conducted a review for dual employment compliance of Cook County 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 two federal PPP loans totaling almost \$50,000. On her loan applications, the employee stated she was

² 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.

the sole proprietor of a business. The OIIG conducted an investigation to determine if the employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

The preponderance of evidence developed in this investigation supports the conclusion that the 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 employee’s statements during her OIIG interview prove that she provided false and misleading information to the SBA when she submitted the application for two federal PPP loans. Specifically, she provided false information about the nature of her business, the business’s gross revenue for 2019, and her role in the business. She then successfully applied for loan forgiveness and provided false information about how she used the PPP funds. Based on the serious nature of the misconduct, the OIIG recommended the subject employee be terminated and placed on the *Ineligible for Hire List*. CCH adopted the OIIG recommendations. The employee resigned in lieu of termination.

IIG22-0889 – Public Defender. The OIIG conducted a review for dual employment compliance of Cook County employees who applied for federal Small Business Administration (SBA) Paycheck Protection Program loans (PPP loan) to determine whether the information submitted by such employees for the PPP loans was consistent with Cook County records and/or in violation of any Cook County Personnel Rules. Based on this review, we discovered that a Cook County Office of the Public Defender employee sought two federal PPP loans totaling over \$14,000. On his loan applications, the employee stated he was the sole proprietor of a business. The OIIG conducted an investigation to determine if the employee informed Cook County that he was engaging in secondary employment and otherwise complied with Cook County Personnel Rules.

The preponderance of the evidence developed in this investigation supports the conclusion that the employee violated the Cook County’s Personnel Rule 13.2(a) - Report of Dual Employment. The employee failed to disclose his compensated outside employment providing legal counsel at a family business from 2018 to 2023. However, the preponderance of evidence developed in this investigation did not support the conclusion that the employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct Unbecoming. The employee did, in fact, work as an attorney and legal consultant for his father’s company as demonstrated by the documents included as proof of compensation with his SBA PPP loan application submission. The supporting tax documentation provided by the employee showed that he utilized PPP funds for payroll expenses in accordance with the program requirements. The OIIG recommended that the Office of the Public Defender impose discipline on the employee for failure to file a dual employment form consistent with factors set in the Public Defender’s employee manual and the Cook County Personnel manual including the department’s practice in recent similar cases. This report was issued June 20, 2025, and a response is not yet due.

IIG23-0324 – Cook County Health. The OIIG received an allegation that a CCH employee held secondary employment that conflicted with her normal duty hours at CCH and that she

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 4 of 28

exceeded the parameters of CCH's dual employment policy by working more than 20 hours a week at her secondary employment. The OIIG reviewed the employee's CCH dual employment disclosure forms, in which the employee disclosed secondary employment. The OIIG then attempted to interview the employee.

The OIIG emailed the employee multiple times to schedule an interview, beginning February 26, 2025, but the employee failed to appear despite the repeated requests and being advised of the consequences for failing to cooperate with the OIIG.

During this process, the OIIG confirmed with the employee's supervisor that the employee turned in her letter of resignation..

The preponderance of the evidence developed in this investigation did not support the conclusion that the employee's secondary employment conflicted with her normal duty hours at CCH or that she worked in excess of 20 hours per week at her secondary employment. However, the preponderance of the evidence did support the conclusion that the employee violated CCH Personnel Rule 8.03(c)(13) by violating the duty to cooperate outlined in the OIIG Ordinance. Section 2-285 of the OIIG Ordinance states the duties of Cook County employees to cooperate with the OIIG. Section (a) provides in pertinent part:

It shall be the duty of all County employees, officials, agents, contractors, subcontractors, licensees, grantees or persons or businesses seeking County contracts, grants, licenses, or certification of eligibility for County contracts, to cooperate with the OIIG in the conduct of investigations undertaken pursuant to this division...It shall be unlawful for any person subject to this section to refuse to cooperate with the Independent Inspector General as required by this section.

Section (b) of the OIIG Ordinance states, in pertinent part, that, "All persons with whom the OIIG requests an interview are required to comply in a timely fashion."

The employee repeatedly failed to respond to the OIIG in a timely fashion or attend her scheduled interview as required by section (b) of the OIIG Ordinance. While the employee is no longer employed by the CCH, she established a pattern of non-cooperation throughout the investigation while she was employed with CCH. Accordingly, the allegation against the employee for failing to cooperate with the OIIG is sustained. The OIIG recommended the employee be placed on the *Ineligible for Rehire List*. CCH adopted the OIIG recommendation.

IIG24-0244 – Cook County Health. The OIIG conducted a review for dual employment compliance of Cook County 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 a federal PPP loan totaling over \$20,000. On her online loan application and supporting documentation, the

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 5 of 28

employee stated she is a sole-proprietor and the only employee of a personal services business. The OIIG conducted an investigation to determine if the employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

The preponderance of the evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12.03 - Report of Dual Employment. According to CCH records, she has not filed a Report of Dual Employment form since 2008. When interviewed by the OIIG, the employee admitted she had secondary employment from 2022 - 2023 as a produce worker and currently works secondary employment cleaning a daycare. In both instances the employee failed to disclose her secondary employment to CCH.

The preponderance of evidence developed in this investigation also supports the conclusion that the employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH. The evidence shows that the employee engaged in fraud against the federal government by knowingly receiving and distributing SBA PPP loan funds deposited into her personal bank account for a business that did not exist in the amount of over \$20,000. When interviewed by the OIIG, the employee denied personally applying for the PPP loan, but did admit that “her child” applied for the loan using her information. In addition, she admitted after she learned that the PPP loan funds had been deposited into her account, she did not make any attempts to return or notify SBA or her bank of the deposit, but instead gave all the funds to her son and daughter. Although the employee denied submitting the application, she had prior knowledge of the intent to defraud the government through prior conversations with her children and in furtherance of the fraud, received and distributed the funds deposited into a personal account that only she had access. Based on the serious nature of the misconduct and the employee’s placement in government, as well as other aggravating factors present, the OIIG would have recommended that her employment be terminated. Due to her resignation from CCH, we recommended she be placed on the *Ineligible for Hire List*. This report was issued June 18, 2025, and a response is not yet due.

IIG24-0433 – Board of Review. This office received an allegation that a Board of Review (BOR) Official A omitted required disclosures in their 2022 and 2023 Statements of Economic Interests, and that they failed to disclose the value of certain contracts they had with various units of another government. We also received allegations that BOR Official A made hiring decisions at the BOR which constituted conflicts of interest.

The preponderance of evidence developed during this investigation supports the conclusion that BOR Official A failed to disclose their position with another state government in their 2022, 2023, and 2024 Statements of Economic Interests as they were required to do under the Illinois Government Ethics Act. This failure constitutes a violation of Section 2-571 of the Cook County Ethics Ordinance, which provides that “the fiduciary duty owed [to the County] by officials... includes... the following duties: ...(2) Comply with laws and regulations by avoiding both the violation of any applicable law or regulation....” The BOR has its own Ethics Policy which states that officials and employees owe a fiduciary duty to the BOR.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 6 of 28

The preponderance of the evidence also supports the conclusion that BOR Official A failed to disclose their position as a contractor with two municipalities in their 2022 Statement of Economic Interests as they were required to do under the Illinois Government Ethics Act. BOR Official A also failed to disclose their position as a contractor with two other municipalities in their 2023 and 2024 Statements of Economic Interests as they were required to do under the Illinois Government Ethics Act. While BOR Official A disclosed “Business [the name of BOR Official A’s LLC]” on their 2024 Statement of Economic Interest, question 4 asks filers to identify “each unit of government of which you... were... a... contractor...” BOR Official A, who, other than the occasional contractor, is the only employee of their LLC, should have disclosed their contracts there. These failures constitute a violation by BOR Official A of Section 2-571 of the Cook County Ethics Ordinance and constitute a breach of their fiduciary duty to the County.

The OIIG received an allegation that BOR Official A did not disclose on their Statement of Economic Interests dollar amounts they received from services provided by Official A’s LLC, and that this omission was a violation of the Illinois Government Ethics Act. We do not find this omission was a violation of the Act. The Act provides only that the filer disclose “each source of income in excess of \$7,500 during the preceding calendar year...” The Act provides that a filer must identify the unit of government with whom the filer has contracted. The Act does not require the disclosure of specific dollar amounts or values of reported financial interests.

We received allegations that BOR Official A’s hiring of three employees to work at the BOR constituted “conflicts of interest.” We cannot sustain these allegations by a preponderance standard. While the complaints we received alleged “conflicts of interest” in three hirings, the County’s Ethics Ordinance’s conflict of interest provisions forbid an official or employee from taking an official action in which they or a family member have a current, past, or future economic interest that is distinguishable from that of the general public in the County. An act of hiring does not by itself carry a current, past, or future economic interest for the hirer (absent evidence of a kickback arrangement, concerning which we have none). The County’s Ethics Ordinance requires more than the possibility that an official act could result in a financial benefit—it requires income or compensation to have in fact been produced by the official hiring action or carry with it the reasonable expectation that the official hiring action will produce income for the hirer. Our office has no evidence that BOR Official A made an official decision regarding the three employees which produced compensation to BOR Official A within the 12-month window preceding or following the official decision, as prohibited by law. Similarly, the investigation revealed no evidence that BOR Official A violated the BOR’s Ethics Policy. It is apparent that BOR Official A has hired people to work at the BOR to whom they have previous professional and business connections based on their background in other state government agencies. That, however, does not by itself mean their hiring of people with whom they share such connections violates the BOR’s Ethics Policy or the Cook County Ethics Ordinance. We have no evidence that a *quid pro quo* arrangement existed. Mere appearances are not sufficient to constitute a violation of these provisions.

The OIIG recommended BOR Official A submit to the Cook County Clerk amended Statements of Economic Interests for years 2022, 2023, and 2024, in which they disclose both their former position with the other state's government agency, and the municipal government units with whom they had contractual relationships to provide services which were reportable on their Statements of Economic Interests. This report was issued June 18, 2025, and a response is not yet due.

IIG24-0567 – Cook County Health. The OIIG received an allegation that a CCH employee failed to disclose secondary employment. The employee completed dual employment forms in 2023 and 2024 on which she claimed to have no outside employment. However, the employee's LinkedIn profile and her secondary employer's website list her as working at outside employment beginning in 2023. During her OIIG interview, the employee admitted to failing to disclose her secondary employment to CCH.

The preponderance of the evidence developed during this investigation supports the conclusion that the employee violated CCH Personnel Rule 12.03 – Parameters for Dual Employment. The OIIG recommended that CCH impose discipline on the employee with consideration given to the factors set forth in CCH Personnel Rule 8.04(c), including department practices in recent similar cases. We also recommended that CCH consider mitigating factors such as the employee's cooperation and admissions during the investigative process. CCH adopted the OIIG recommendation and issued a written warning to the employee.

IIG24-0618 – Board of Commissioners. The OIIG initiated this investigation based on two Political Contact Logs submitted to the OIIG. The Political Contact Logs alleged that Commissioner A reached out to a Cook County Bureau of Human Resources (BHR) official and a CCH official requesting assistance in correcting a job title for a specific CCH employee.

The OIIG received two Political Contact Logs relating to how Commissioner A requested assistance to fix a specific CCH employee's job title. Our office interviewed one Cook County employee and one CCH employee, both of which stated that they received direct contact from Commissioner A requesting assistance with the CCH Employee's job title. The OIIG also interviewed CCH Official B who clarified that the CCH Employee is currently working in the job title for which she was hired but because of her increased responsibilities, he sought a reclassification of CCH Employee's job title. CCH Official B said that he filled out the required paperwork and submitted it approximately "two years ago" and has not heard anything but also has not followed up on his request.

Commissioner A told us that he contacted both BHR Official A and CCH Official A for assistance regarding a specific CCH Employee to "clear the red tape" and get the issue resolved. Commissioner A said that he did not think that his communications with BHR Official A and CCH Official A violated the Employment Plan because he did not ask them to "take action," he only asked them to "look into it" and respond to peoples' complaints. However, when a public office holder seeks to facilitate a specific employment action, resulting in a specific outcome, for a

specific employee, in which they have no official role, improper influence occurs. Although Commissioner A declared that he did not ask the officials to “take action,” it is clear from his communications with the officials that he wanted them to help expedite this job title process for CCH Employee. Commissioner A asked the officials to act and help get the job title changed for CCH Employee when he said, “Can you help me get this fixed asap,” and “Could you help expedite this process and clear the red tape.”

Although Commissioner A may have had good intentions, his communication is a violation of the *Shakman* related policies and protocols that have been put in place in response to the *Shakman* litigation and because of these communications, Commissioner A violated the Commissioner Code of Conduct Sec. 2-73(a)(5). The preponderance of evidence developed during this investigation supports the allegation that Commissioner A violated the Cook County Commissioner Code of Conduct by failing to inject the prestige of his office into his dealings with certain Cook County and CCH employees by requesting their assistance with an employment action for a specific employee. The OIIG recommended that Commissioner A participate in training related to the provisions contained in Cook County Code Section 44-56 and the Cook County and CCH Employment Plans. This report was issued June 18, 2025, and a response is not yet due.

IIG25-0107 – Department of Emergency Management and Regional Security. The OIIG received a complaint alleging that a Department of Emergency Management and Regional Security (DEMRS) manager allowed his employees to leave early on Fridays and finish their workdays at home despite not being eligible for telecommuting.

The County’s Telecommuting Policy states that employees who must be on-site to operate specific equipment or perform essential job duties may not be eligible for remote work. DEMRS determined that the employees at issue have roles which require them to be on-site to manage and distribute emergency equipment and meet with clients from other agencies and municipalities, making them ineligible to telecommute. In his OIIG interview, the manager admitted he let employees leave early on Fridays to improve morale after the long hours they worked during the COVID pandemic, with the understanding that they must report back to work if they were called back to the office after leaving. By allowing his employees to leave early and essentially be on-call, knowing they may have to return to work, the manager was essentially allowing them to work remotely. While the manager explained that he did not know this practice was a potential violation of County policy and allowed it because he believed it was good for employee morale and lowered absenteeism, the practice is a violation of the Telecommuting Policy. Therefore, the allegation that the manager violated Cook County Personnel Rule 8.2(b)(13) – Negligence in Performance of Duties is sustained.

The OIIG recommended that the manager discontinue the practice of permitting early dismissal of his employees. This office also recommended that the County impose discipline on the employee. When assessing the appropriate level of discipline, we recommended that consideration be given to the factors set forth in Cook County Personnel Rule 8.3(c)(5), including

department practices in recent similar cases. We also recommended that the DEMRS Executive Director consider as a mitigating factor the heavy workload the employees conducted during the national COVID pandemic. This report was issued June 18, 2025, and a response is not yet due.

IIG25-0154 – Facilities Management. The OIIG conducted a review for dual employment compliance of Cook County 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 Cook County records and/or in violation of any Cook County Personnel Rules. Based on this review, we discovered that a Facilities Management employee sought one federal PPP loan totaling over \$20,000. On his loan applications, the employee stated he was the sole proprietor of a business. The OIIG conducted an investigation to determine if the employee informed Facilities Management that he was engaging in secondary employment and otherwise complied with Cook County Personnel Rules.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated Cook County Personnel Rule 8.02(b)(36) – Engaging in Conduct that Brings Discredit to the County. The records obtained in this investigation and the employee’s statements during his OIIG interview prove that he provided false and misleading information to the SBA about the nature of the business and actively being involved in generating business revenue when he submitted the application for a federal PPP loan. A search of the Illinois Secretary of State website showed evidence that the employee owned a business which was not listed on his PPP loan application. After the employee received the PPP funds, he improperly spent those funds on equipment, supplies, a motor vehicle, and a loan repayment and not payroll and personnel expenses as he claimed in his application. The preponderance of evidence gathered during our investigation also proves that the employee violated Cook County Personnel Rule 13(a), Dual Employment. He received approval to work as a secondary job as a “Care Giver” but documented that he only worked 20 hours a week. Evidence gathered in this investigation determined that the employee worked an average of 32 hours a week in 2024. Based on the serious nature of the misconduct the OIIG recommended that the employee be terminated and placed on the *Ineligible for Hire List*. This report was issued June 27, 2025, and a response is not yet due.

IIG25-0220 – Facilities Management. The OIIG received a complaint alleging a Facilities Management employee submitted a fraudulent high school diploma when applying for his job. The OIIG reviewed the employee’s submitted diploma, which contains a typographical error, was missing the principal’s signature, and displays the name of the President of the Board of Education for Chicago Public Schools (CPS) who did not serve in that role in the year the employee’s diploma was purportedly issued. The OIIG interviewed the employee, who could not remember the exact year he graduated from high school and refused to provide consent for the OIIG to obtain his records from CPS. The preponderance of the evidence in this investigation supports the conclusion that the employee violated the Cook County Personnel Rules by submitting a fraudulent high school diploma in connection with his employment application to the County. Based on the serious nature of the misconduct involved, and the fact that without a valid high school diploma the employee does not meet the minimum qualifications for his County job, the OIIG recommended

that the employee be terminated and placed on the *Ineligible for Hire List*. This report was issued June 30, 2025, and a 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.

IIG22-0866 – 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 two federal PPP loans totaling over \$38,000. On her loan application, the subject employee stated she was a sole proprietor of a business. The employee also obtained \$10,000 in cash benefits through the SBA COVID-19 Economic Impact Disaster Loan (EIDL) program. The OIIG conducted an investigation to determine whether the subject employee informed CCH that she was engaging in secondary employment and otherwise complied with CCH Personnel Rules.

The preponderance of evidence developed in this investigation supports the conclusion that the 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 employee's statements during her OIIG interview prove that she provided false and misleading information to the SBA about owning a business and the revenue the business generated to obtain one EIDL loan and two federal PPP loans, then improperly spent those funds on new equipment and not on personnel costs. After fraudulently obtaining the federal PPP funds, the employee requested forgiveness of the two federal PPP loans and falsely certified to the SBA that she spent over \$26,000 of the approximately \$38,000 in federal PPP funds she received on payroll costs for the fictitious business. The preponderance of the evidence developed in this investigation also supports the conclusion that the employee violated CCH Rule 12 - Dual Employment. The information gathered during our investigation indicated that the employee engaged in dual employment with a business unrelated to the purported business she claimed to own on her PPP loan application. Based on the serious nature of the misconduct, the OIIG recommended the subject employee be terminated and placed on the Ineligible for Hire list. CCH adopted the OIIG recommendations.

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.

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 disagreed with the OIIG's conclusions regarding PPP Loan fraud. In support of CCH's decision not to accept our recommendation for termination, CCH cited that the OIIG did not subpoena certain records in addition to the ones the OIIG relied upon. The OIIG requested that CCH reconsider its determination noting that a subpoena was not necessary because the employee stated to OIIG investigators that she earned a certain amount of income from her secondary employment which was substantially less than what she stated on her PPP loan application. Despite our request, CCH still rejected our recommendation regarding PPP Loan fraud. CCH accepted the OIIG's recommendation to discipline the employee for violation of the dual employment policy only.

IIG23-0375 – South Cook County Mosquito Abatement District. The OIIG conducted an investigation after receiving an allegation of misconduct by the Board of Trustees of the South Cook County Mosquito Abatement District (SCCMAD). On December 21, 2021, this office issued a Summary Report in case IIG19-0219 regarding the SCCMAD's Trustees and SCCMAD operations. In that report, we found the SCCMAD's Trustees had breached their fiduciary duty to Cook County by paying themselves for attending board meetings in violation of state law and SCCMAD policy. We recommended all SCCMAD Trustees resign and reimburse the SCCMAD

for monies they had wrongfully paid themselves. We also found that the SCCMAD's Trustees had failed in their statutory duty to cooperate with the Illinois Department of Public Health in the SCCMAD's mosquito control operations and had donated SCCMAD vehicles to neighboring municipalities in violation of the Illinois Mosquito Abatement District Act and the Cook County Ethics Ordinance. We recommended that the SCCMAD should bolster its public reporting of its operations by posting its Annual Report on its website and utilize social media to report their operational activity to the public.

We acquired evidence during this investigation that prompted us to follow up on certain recommendations in our previous OIIG report as well. The OIIG interviewed all current SCCMAD Trustees, and certain officials from the IDPH. We obtained and reviewed SCCMAD bank records, SCCMAD internal records, and reviewed current SCCMAD policy.

OIIG Findings and Conclusions
Trustees Acting Past The Expiration of Their Appointments

In our previous report regarding the SCCMAD, we encouraged all SCCMAD Trustees to resign. None did. In fact, two Trustees, Trustee B and Trustee C, simply continued to appear at SCCMAD board meetings after their appointments had expired, acting on behalf of the SCCMAD and paying themselves for attending board meetings. According to the SCCMAD's website, they continue as SCCMAD Trustees as of the date of this report. SCCMAD meeting minutes show them acting on behalf of the SCCMAD through December 2024.

The Mosquito Abatement District Act, 70 ILCS 1005/5(4), provides, "the trustees of the district shall be appointed in every year in which the term of any of the trustees expires and shall hold office for 4 years and until their successors are appointed and qualified." The Act provides, "Whenever a vacancy occurs in the board of trustees the appropriate appointing authority shall appoint some person to fill the remainder of the unexpired term." Trustees B and C are acting as Trustees beyond the expiration of their terms. This appears to be the SCCMAD's premise for allowing Trustees with expired terms to continue to serve because the Cook County Board President and Board of Commissioners have not named successors.

Continued Payments to SCCMAD Trustees Under Guise of Travel Expense

In our previous report regarding the SCCMAD, we found SCCMAD trustees had paid themselves for attending regular and special SCCMAD board meetings for the period January 1, 2017, through June 1, 2021, in the following amounts:

Trustee A: \$6,500.00
Former Trustee E: \$5,200.00
Trustee B: \$3,800.00
Trustee C: \$3,500.00

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 13 of 28

We found these payments to be salary disguised as travel reimbursements, and as such violated the Mosquito Abatement District Act, SCCMAD policy, and the Cook County Ethics Ordinance. We found the payments to constitute a breach of fiduciary duty by each Trustee who accepted them and recommended the Trustees reimburse the SCCMAD in the amounts set forth above. Each of the SCCMAD Trustees told us they had not reimbursed any of the above referenced amounts to the SCCMAD.

The total amounts paid by the Trustees to themselves from January 1, 2017, through the end of December 2024, are as follows:

Trustee A: \$10,300.00
Former Trustee E: \$6,600.00
Trustee B: \$7,800.00
Trustee C: \$6,400.00
Trustee D: \$3,000.00

On February 22, 2022, the SCCMAD Board stated it “now realizes that travel reimbursement should be based on the allowable IRS mileage reimbursement rate and not a flat rate.” Despite this representation, on July 11, 2022, the Trustees approved the “reinstatement” of a revised travel reimbursement policy which approved a flat rate. Specifically, the meeting minutes state, “Following the motion [Former Trustee E] stated that the revised Trustee Travel Reimbursement Policy addresses the OIIG report and further ensures that the District aligns with what is right and in order with ethics.” The new travel reimbursement policy approved by the Trustees on July 11, 2022, provides as follows:

Due to the size of the South Cook County Mosquito Abatement District, the level of travel that members of the Board of Trustees incur to complete their duties on a monthly basis, and a review of the practices of area mosquito abatement districts, it is the policy of the South Cook County Mosquito Abatement District to continue to provide each Trustee with a monthly travel reimbursement of \$100. This monthly reimbursement is not compensation; thus, it is not subject to the completion of a 1099 tax form.

On July 29, 2022, the SCCMAD Board of Trustees approved a revised Personnel Manual, which contains a section titled, “Reimbursement Request Form.” This section provides: No reimbursement of travel, meal or lodging expenses incurred by a District employee or officer (emphasis added) shall be authorized unless the “Travel, Meal, and Lodging Expense Reimbursement Request Form, attached hereto and made a part hereof, has been submitted and approved.”

The revised Personnel Manual sets mileage reimbursement for an “individual rendering service to the District outside his official headquarters” using privately owned vehicles at “rates not to exceed the applicable Internal Revenue Service rate per mile....” Using the SCCMAD’s

mileage reimbursement rate in its policy manual, at the most generous IRS reimbursement rate (70 cents per mile for business travel in 2025) the SCCMAD Trustees would have to travel more than 140 miles round trip for each board meeting or function to justify receiving \$100 in travel expenses.

During interviews, the Trustees identified their departure locations for commuting to board meetings. Using Google Maps, we found Trustee C's typical travel to attend Board meetings was approximately 14.2 miles round trip from Trustee C's residence and 4.4 miles round trip from Trustee C's place of employment. The travel reimbursement should have been \$9.94 and \$3.08, respectively.

Trustee B's typical travel to attend Board meetings was approximately 31.6 miles from Trustee B's residence, 25.8 miles from the residence of a relative, and 45 miles round trip from downtown Chicago. The travel reimbursement should have been \$22.12, \$18.06 and \$31.5 respectively.

Trustee D's round trip to attend Board meetings from Trustee D's residence was approximately 13 miles. The travel reimbursement should have been \$9.10.

Trustee A's round trip to attend Board meetings from Trustee A's residence was approximately 9.4 miles. The travel reimbursement should have been \$6.58.

The Trustees told us they occasionally had to travel to the SCCMAD's Southern Division, which is approximately 16.4 miles from the SCCMAD's main office (\$11.48), the Eastern Division, which is approximately 2.9 miles from the SCCMAD's main office (\$2.09), and the Western Division, which is approximately 12.7 miles from the SCCMAD's main office (\$8.89). Even taking into consideration Trustee travel to any of the SCCMAD's satellite locations, the mileage actually traveled by Trustees to act on SCCMAD business indicates the \$100 flat payment for travel expenses is excessive. We find these payments exceed IRS reimbursement rates such that they constitute compensation and are not legitimate reimbursement.

The policy adopted by the SCCMAD on July 11, 2022, runs counter to the Mosquito Abatement District Act (which states Trustees serve without compensation) and SCCMAD policy (which provides specific circumstances and documentation requirements under which travel reimbursement may be claimed by employees or officers).

We find by a preponderance standard that Trustee A, Trustee B, Trustee C, and Trustee D continue to breach their fiduciary duty to Cook County by paying themselves to attend regular and special SCCMAD board meetings and other SCCMAD functions in violation of the Act and of SCCMAD policy. These actions are violations of section 2-571(b)(1) of the Cook County Ethics Ordinance.

The SCCMAD's Previous Practice of Donating Vehicles

In our previous report, the OIIG recommended that the SCCMAD discontinued its practice of “selling” its vehicles to neighboring municipalities for \$1 because the practice violated SCCMAD policy. SCCMAD’s records show that it has discontinued selling its vehicles for \$1; however, the sales prices were for nominal amounts. The SCCMAD appears to have ceased its previous practice of donating vehicles to neighboring municipalities.

The SCCMAD’s Cooperation with the IDPH

The OIIG interviewed IDPH officials regarding the SCCMAD’s cooperation with IDPH. Although one official expressed concerns, we could not find by a preponderance standard that the SCCMAD has failed to coordinate with the IDPH or that the SCCMAD has failed to conduct routine mosquito surveillance as required by the Mosquito Abatement District Act.

Transparency of SCCMAD Operations

In our previous report, we recommended the SCCMAD post its Annual Report on its website as do all other Cook County MADs. A review of the SCCMAD website on March 25, 2025, shows it has not done so. We also recommended the SCCMAD endeavor to communicate with the public more transparently, such as by using social media. The SCCMAD has posted information relating to West Nile on its Facebook page, especially throughout 2023. The SCCMAD’s Facebook postings tapered off in 2024 and consist only of two announcements for that year. The SCCMAD maintained a presence on Instagram in 2024. The SCCMAD does not appear to post on X. While the SCCMAD has increased its social media presence since our most recent report, we note that its posts relate mostly to events held by the SCCMAD. The SCCMAD posts little information relating to its mosquito control operations on social media.

Based on the results of this investigation, the OIIG made recommendations to both the President’s Office and the SCCMAD. The OIIG made the following recommendations to the President and Board of Commissioners:

1. The President of the Board of Commissioners, with the advice and consent of the Board, should appoint successors to fill the two SCCMAD Trustee positions currently being occupied by Trustee B and Trustee C, who remain past the expiration of their terms.
2. If not already in existence, there should be a tracking device implemented to monitor Trustees’ terms. Then, the President of the Board of Commissioners, with the advice and consent of the Board, should timely appoint successors to fill the terms of Trustees upon expiration of their terms.
3. The President of the Board of Commissioners, with the advice and consent of the Board, should appoint a successor to fill the vacancy left by the resignation of Former Trustee E as soon as possible.

The OIIG made the following recommendations to the SCCMAD:

1. The policy adopted by the SCCMAD Trustees on July 11, 2022, titled, “Trustee Travel Reimbursement Policy” should be repealed by the current Trustees or their successors. Any reimbursement for travel expenses for any SCCMAD official or employee should be in accordance with the provisions of the SCCMAD Personnel Manual’s section titled, “Reimbursement Request Form.”
2. Trustees should refrain from accepting any travel reimbursements that exceed SCCMAD policy.
3. All current SCCMAD Trustees should reimburse the SCCMAD for all amounts we specified in our previous report plus the amounts they have wrongfully paid themselves since that report. These total amounts are set forth on page 4 of this report.
4. The current SCCMAD Trustees should seek reimbursement on behalf of the SCCMAD from Former Trustee E, who resigned in September 2022, in the total amount set forth on page 4 of this report.
5. We renew our recommendation that the SCCMAD post its Annual Reports on its website for public review, beginning with 2023 and continuing for each year thereafter.
6. We renew our recommendation that the SCCMAD utilize social media to communicate to the public information relating to its operations.

The President and Board of Commissioners accepted the OIIG recommendations. SCCMAD accepted the OIIG’s first recommendation, agreeing to “review and revise” its travel expense policy in light of the OIIG’s findings. The response did not specifically address recommendations 2 through 4 regarding reimbursement. The SCCMAD further accepted the OIIG’s recommendations 5 and 6.

IIG24-0232 – Board of Review. The OIIG received an allegation that a Board of Review (BOR) employee was improperly reimbursed for travel and lodging expenses to attend an event that did not qualify as a “Necessary Business Expense” pursuant to the County’s Employee and Official Business and Travel Expense Reimbursement Policy.

The preponderance of the evidence supports the conclusion that the BOR employee attended a conference during work hours that had no business purpose and submitted a reimbursement request for costs that were not Necessary Business Expenses, pursuant to the Official Business and Travel Expense Reimbursement Policy. The agenda for the conference made clear that its purpose was to provide training on how to run for political office or run a political campaign. However, the employee’s position as an Appeals Analyst III has nothing to do with running a political campaign, a prohibited political activity pursuant to Section 2-562 of the Cook

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 17 of 28

County Code of Ethics. In addition, the employee did not comply with section IV.B of the reimbursement policy when he did not submit the Pre-Approval form 30 days in advance or provide a justification for deviating from the 30-day submission requirement.

Moreover, the employee's supervisor approved the travel and expenses after they were incurred for expenses that had no business purpose. In doing so, the supervisor breached his fiduciary duty to ensure County resources are used responsibly and that employees do not incur inappropriate expenses as stated in the Policy. The supervisor agreed to disallow the expenditure after he was notified by BOR General Counsel that the expenses were improper and, therefore, deemed ineligible for reimbursement.

Based on the results of the investigation, 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 BOR's practice in recent similar cases. Additionally, we recommended the supervisor review the Employee and Official Business and Travel Expense Reimbursement Policy and BOR's rules and procedures regarding time and attendance. Finally, the OIIG recommended BOR ensure the employee's time records are modified to reflect PTO for the two days he attended the conference. The BOR rejected the OIIG recommendations.

IIG24-0414 – Cook County Health. The OIIG received an allegation that two CCH employees were violating the parameters of CCH's dual employment policy by working more than 20 hours per week at secondary jobs.

The preponderance of the evidence developed during this investigation supports the conclusion that Employee A's dual employment with another hospital exceeds the 20 hours per week limit on outside employment as restricted by CCH Personnel Rule 12.04(a)(1). The preponderance of the evidence developed during this investigation also supports the conclusion that Employee B's dual employment with a different hospital exceeds the 20 hours per week limit on outside employment as restricted by CCH Personnel Rule 12.04(a)(1).

Based on the results of the investigation, the OIIG recommended that both employees be disciplined consistent with factors set forth in CCH Personnel Rule 8.04(c), including the department practice in recent similar cases. Additionally, we recommended the two employees be counseled and re-trained on CCH personnel rules, specifically concerning dual employment. Finally, we recommended CCH remind all employees of the procedures to obtain approval for dual employment and require employees with secondary employment to occasionally provide verification of their hours worked at their secondary employment to ensure compliance with CCH policy. CCH accepted the OIIG recommendations.

IIG24-0620 – Office of Chief Procurement Officer. The OIIG received an allegation that a contractor (Contractor) qualified as a Minority and Women Owned Business (MBE/WBE) committed contract fraud when the owner notarized a Letter of Intent (LOI) on behalf of a subcontractor (Subcontractor) without the Subcontractor's consent. It was further alleged that the

Contractor failed to provide status updates to the Contract Compliance Director (CCD) or Subcontractor. The investigation revealed that the Subcontractor had not received any payment nor been engaged by the Contractor, and the Subcontractor had not performed any work. Further, the CCD had not received any updates on project progress or been able to contact the Contractor for updates. Similarly, the OIIG made multiple attempts via email and phone call to schedule an interview with the Contractor, but the Contractor never responded.

The preponderance of the evidence developed during this investigation supports the conclusion that the Contractor violated the Procurement Code and MBE/WBE rules when it failed to cooperate with requests for information made by the CCD. Furthermore, the preponderance of the evidence supports the conclusion that the Contractor violated the OIIG Enabling Ordinance Section 2-285(a)(b), which obligates vendors to cooperate with OIIG investigations.

Based on the foregoing, we recommended that the OCPO take action against the Contractor, as provided in the Procurement Code and MBE/WBE rules, including but not limited to imposing a fine, terminating the contract at issue, and disqualifying the Contractor from future contracts with Cook County. The OCPO issued a breach notice to Contractor. The breach notification informed Contractor that the County intended to invoke contractual and legal remedies. In accordance with the Contract should Contractor fail to respond and cure the events of breach within ten days of the notice, the OCPO intends to invoke contractual and legal remedies, including penalties, disqualifying Contractor from future contracts with the County for a period of up to two years, and terminating the Contract for Contractor.

IIG24-0634 – Cook County Department of Public Health. The OIIG investigated allegations that a Cook County Department of Public Health (CCDPH) employee accepted gifts, in the form of free food and retail goods, from businesses where he conducted inspections on behalf of CCDPH.

The preponderance of evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rule 8.03(c)(13), County Ethics Ordinance, Section 2-574(a)(1)(b); CCH Personnel Rule 8.03(c)(13), CCH Code of Ethics, Section G – Ethics and Disclosures, CCH Personnel Rule 8.03(c)(25) and CCH Personnel Rule 34, as the investigation revealed that the employee requested and obtained goods and food from establishments he inspected or claimed he would inspect, without payment.

Based on the serious nature of the misconduct involved, we recommended the employee be terminated and placed on the *Ineligible for Hire List*. The OIIG also recommended that CCDPH implement mandatory annual ethics training for all Sanitarians, emphasizing the prohibition on accepting gifts. Additionally, Sanitarians should be required to sign an annual disclosure form affirming that they have not accepted, do not currently accept, and will not accept gifts from any entity involved in the course of their duties. If the CCDPH is not already doing so, the OIIG also recommended that the CCDPH increase outreach to inform the public about the prohibitions against gifts to inspectors. CCH/CCDPH accepted all of the OIIG recommendations.

IIG24-0703 – Cook County Health. The OIIG received a complaint that an employee at CCH is excessively tardy and his supervisors do not discipline him in accordance with CCH policy. We reviewed timekeeping records, which demonstrated that the subject employee was tardy on 27 occasions during a 12-month period, with only five of those tardies marked as excused. The employee has not been disciplined for those tardies, despite the CCH Attendance Policy clearly outlining disciplinary actions that should be taken regarding tardy occurrences.

The preponderance of the evidence developed during this investigation supports the conclusion that the subject employee violated the CCH Identification Time and Attendance and Time Recording Policy. The preponderance of the evidence developed during this investigation also supports the conclusion that the subject supervisor violated the CCH Identification Time and Attendance and Time Recording Policy, by failing to conduct required ongoing reviews of employee time records, failing to ensure the employee reported on-time for his scheduled shift, and failing to enforce appropriate disciplinary actions against the employee as required under Sections III(A)(3) and VI of the Attendance Policy. A second supervisor was implicated in the complaint, but the preponderance of the evidence did not support the allegation that he failed to discipline the subject employee, as he was not responsible for supervising that employee.

Based on the results of the investigation, the OIIG recommended the employee and supervisor be disciplined, with consideration given to the factors set forth in CCH Personnel Rule 8.04(c), including department practices in recent similar cases, and to certain mitigating factors. We also recommended CCH counsel both supervisors named in the complaint regarding their supervisory responsibilities. Finally, we recommended CCH supplement its policies to require managers and supervisors to conduct periodic audits and reviews of employee time records. CCH has accepted the recommendations and, according to CCH HR, has issued counseling and discipline as recommended.

IIG24-0722 – Department of Facilities Management. The OIIG received an allegation that an employee at the Skokie Courthouse frequently leaves her assigned area of work after she signs in at the start of her shift, and that her supervisor clocks her in and out of work.

The preponderance of the evidence developed during this investigation supports the conclusion that the employee violated Cook County's Employee Time and Attendance Policy. On January 2, 2025, surveillance footage shows the employee parked her vehicle in front of the Skokie Courthouse, exited and entered the building to clock in, immediately left the building to return to her vehicle where she remained for over a half hour before parking in the garage and returning to the building 40 minutes after her scheduled start time. Furthermore, the employee admitted she does this multiple times a week. Therefore, the allegations that the employee violated Cook County's Employee Time and Attendance Policy and Cook County Personnel Rule 8.2(b)(24) were sustained. The preponderance of the evidence did not support the allegation that the supervisor was clocking the employee in and out but did support the conclusion that he failed to monitor his employee's attendance, in violation of Cook County's Employee Time and Attendance Policy.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 20 of 28

Based on the results of the investigation, the OIIG recommended the County impose discipline on the employee, in consideration of the factors set forth in Cook County Personnel Rule 8.3(c)(5), including department practices in recent similar cases. Additionally, we recommended the supervisor be counseled regarding his supervisory duties. Facilities Management accepted the OIIG recommendations.

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.

CCH accepted the OIIG's recommendations. The Board of Ethics rejected our recommendations citing "legal and logistical concerns."

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 2.13³ 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 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

³ Section 2.13 of the BOR’s Ethics Policy is titled, “Whistleblower protection.”

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 2.16,⁴ 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

⁴ The BOR amended its Ethics Policy on July 8, 2024. The language of the sections cited in this report were unchanged.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 24 of 28

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:

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. On March 5, 2025, and June 2, 2025 the OIIG referred this matter to the Litigation Subcommittee, as required by ordinance. On June 17, 2025, BOR Official A responded and disagreed with the OIIG’s findings. However, BOR Official A has claimed to have taken all Ethics training offered by the BOR.

Failure to Respond to OIIG Recommendations from Prior Quarters

There are currently no recommendations from prior quarters for which the OIIG has not received a response from the government agency or department to which they were made.

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 April 1, 2025, to June 30, 2025, the Office of the Independent Inspector General has not received any 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 no 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. The agencies that have Do not Hire Lists include OUP, CCH, Clerk of Circuit Court, FP and the Cook County Assessor's Office. The agencies that do not currently have a Do Not Hire List include the Office of the Chief Judge, Cook County States's Attorney, Cook County Sheriff's Office, Cook County Treasurer, Cook County Clerk, and the Board of Review.

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. Seven proposed changes to the Cook County Actively Recruited List;
2. Ten proposed changes to the Shakman Exempt List,
3. One proposed amendment to the Cook County Employment Plan;

4. Two Exempt Certifications for the Forest Preserves;
5. The hire of ten CCH Direct Appointments;
6. Four proposed changes to the CCH Direct Appointment List;

Monitoring

The OIIG currently tracks disciplinary activities in the Forest Preserves, CCH and Offices under the President. In this last quarter, the OIIG tracked twenty-three 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 Personnel Actions

This quarter, our office selected two highly qualified candidates to fill vacant Investigator positions, Drew Bullock and Jonathan Delozano. Drew Bullock was selected as an OIIG Investigator. Ms. Bullock is a Certified Public Accountant and Certified Fraud Examiner who has been working as a forensic accountant for 4 years. Mr. Delozano was selected as an OIIG Supervising Investigator – Employment Discrimination. Mr. Delozano is an attorney who has spent his career at Legal Aid Chicago and the U.S. Equal Employment Opportunity Commission as a trial attorney.

MWRD

On May 16, 2025, the Intergovernmental Agreement (“IGA”) between the MWRD and the OIIG expired and the OIIG no longer has jurisdiction over the MWRD. On May 17, 2025, Patrick Blanchard officially became the MWRD’s Interim Inspector General.

The MWRD passed Ordinance O25-10 entitled “Office of the Interim Inspector General.” The OIIG has identified a problematic section in the MWRD Interim Inspector General Ordinance (“MWRD IIGO”). Specifically, the MWRD IIGO states:

ARTICLE XII FACILITATING THE TRANSFER OF FILES AND EVIDENCE FROM THE OIIG TO THE INTERIM INSPECTOR GENERAL

In accordance with the IGA, the OIIG shall transfer all open and closed files and related materials to the Interim Inspector General using best practices and maintaining confidentiality.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 27 of 28

While we believe the passage of this ordinance is a good start, we must note that this provision in the ordinance should be removed as it is inaccurate and misleading and is contrary to controlling law on the issue. There actually are no provisions in the Intergovernmental Agreement between the MWRD and the OIIG that require the OIIG to transfer its confidential investigative files to an MWRD Interim Inspector General or anyone else. The relevant language from the IGA states the following:

XIII. Termination

Upon expiration or termination of this Agreement, the Independent Inspector General shall cease any pending MWRD-related investigations and at his discretion may refer such investigations to MWRD's General Counsel for further handling. The Independent Inspector General in his discretion may also provide MWRD with its MWRD-related investigation files, including closed files.

Moreover, the rules regarding the release of any OIIG confidential investigatory files are governed by the Cook County Code, not MWRD Ordinance, and Article XII of the new MWRD ordinance is contrary to the Cook County Code on this issue. The relevant section of the Cook County Office of the Independent Inspector General Ordinance states:

Sec. 2-289. Confidentiality; public statements.

Investigatory files and summary reports concerning alleged corruption, fraud, waste, mismanagement, unlawful political discrimination or misconduct by any person shall be confidential except as provided below or required pursuant to the Supplemental Relief Order entered in the Shakman Case.

(b) Investigatory files shall be confidential, however said files may be divulged with the summary report to the Board of Ethics, the Chief of the Bureau of Human Resources and the head of any department or bureau and elected official to whose office the investigation pertains in order to effectively address matters of discipline or ethical violations. Notwithstanding the foregoing, information or evidence obtained by the Independent Inspector General which pertains to possible criminal activity may be promptly provided to the appropriate law enforcement authorities.

Even though Article XII of the new MWRD ordinance is unenforceable, we believe it is necessary for the OIIG to consistently maintain a policy of transparency. Accordingly, we notified the MWRD Board of this issue and recommended it amend the ordinance to remove Article XII in order to avoid any confusion among the public or cause any potential problems over document production. In the meantime, the residents of Cook County can be assured that the OIIG will maintain and protect the confidentiality of its investigatory files in accordance with the Cook County Code. Finally, although our confidential files will not be transferred, our office can and will assist Mr. Blanchard in other ways as he transitions into his new role.

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
Board of Commissioners
July 15, 2025
Page 28 of 28

Conclusion

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

Very truly yours,

A handwritten signature in cursive script, reading "Tirrell J. Paxton".

Tirrell J. Paxton
Independent Inspector General

cc: Attached Electronic Mail Distribution List

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