



*Cook County Office of the
Independent Inspector
General*

*Annual Report –
Calendar Year 2025*

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Leadership Overview

The Office of the Independent Inspector General (OIIG) is guided by a highly experienced leadership team whose collective backgrounds span government oversight, law, investigations, auditing, compliance, and organizational management. At the head of the organization is Independent Inspector General Tirrell J. Paxton, whose experience in investigations, program review, auditing, and legal practice provides the foundation for the office's strategic direction. With more than a decade of service within the OIIG and prior roles in private industry and federal court, Mr. Paxton brings a balanced perspective that blends legal expertise, financial acumen, and a deep understanding of government accountability.

Supporting the Inspector General is the General Counsel, who provides legal guidance on all matters affecting the office. With more than 25 years of litigation experience in state and federal courts, the General Counsel ensures that the OIIG's work is grounded in sound legal analysis and that investigative and oversight activities adhere to statutory and procedural requirements. His background in complex litigation and appellate work strengthens the office's ability to navigate sensitive legal issues.

The investigative functions of the OIIG are led by a Deputy Inspector General, who oversees the Investigations Division. The Deputy Inspector General is an attorney who practiced law prior to joining the FBI. The Deputy's 23-year career with the FBI—including leadership roles in gang and counterterrorism programs—brings a high level of investigative rigor and operational experience to the office. His federal law enforcement background enhances the OIIG's ability to conduct thorough, well-structured investigations into misconduct, fraud, and abuse.

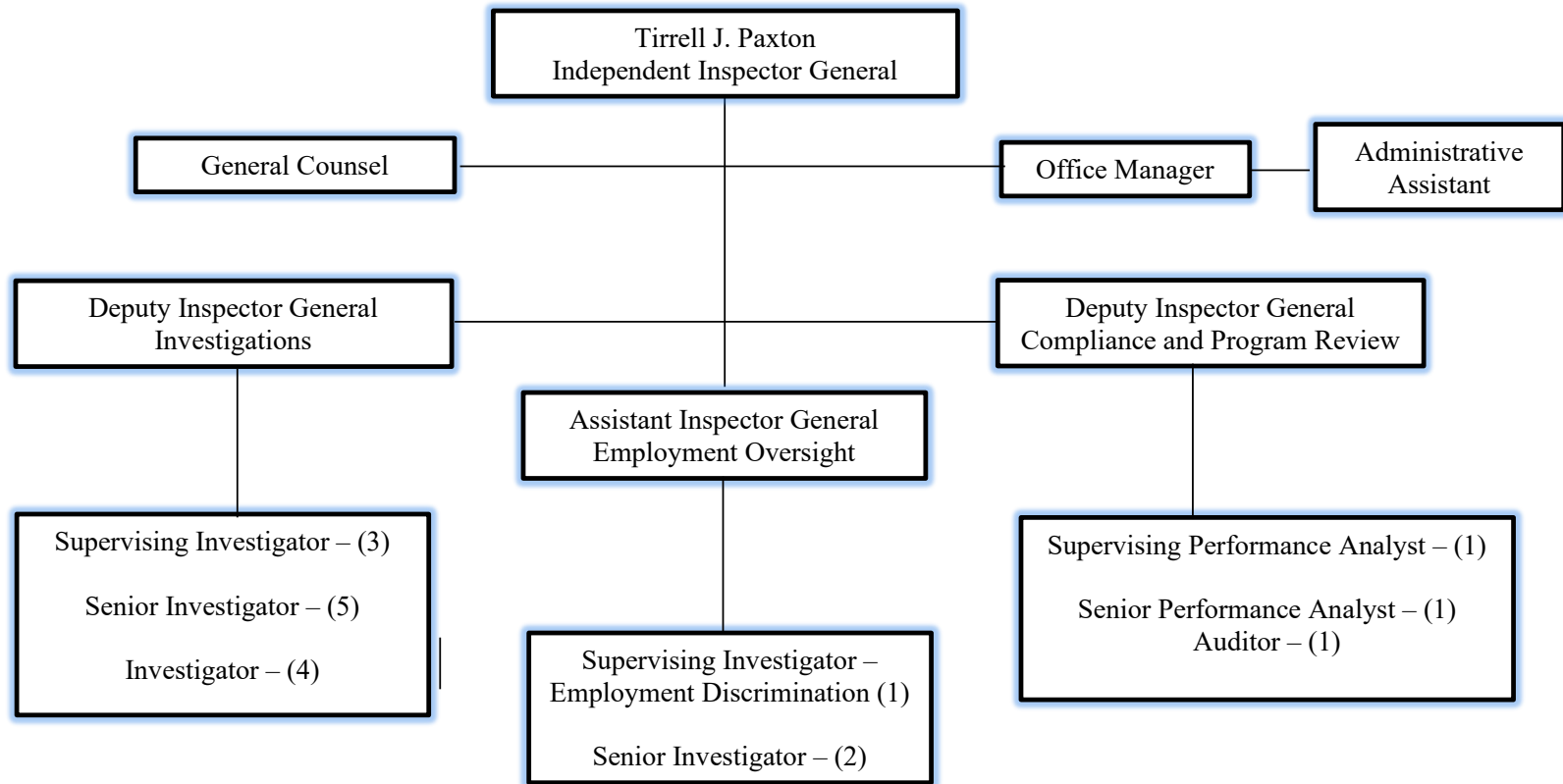
The Deputy Inspector General for Compliance and Program Review position is currently vacant, but historically this role has played a critical part in evaluating county programs, reviewing compliance with policies and regulations, and ensuring that systemic issues are identified and addressed. This division supports long-term improvements in county operations and strengthens internal controls. The OIIG is prioritizing the prompt appointment of a new Deputy Inspector General to lead the Compliance and Program Review Division and ensure continued oversight, accountability, and operational continuity.

Employment oversight functions are led by the Assistant Inspector General, who monitors employment actions and ensures compliance with Employment Plans across Cook County agencies. Her background as a prosecutor, investigator, and supervising investigator provides a strong foundation for evaluating employment practices and identifying areas where corrective action is needed.

Finally, the administrative and operational backbone of the office is supported by the Office Manager, who has been with the OIIG since 2011. Her experience in legal support and office administration ensures that the office functions efficiently and that staff have the resources needed to carry out their responsibilities.

Together, this leadership team brings a blend of legal, investigative, managerial, and administrative expertise that strengthens the OIIG's mission of promoting integrity, accountability, and transparency throughout Cook County government.

Organizational Chart



Mission, Vision, and Values of the Office of the Independent Inspector General

Mission

The mission of the OIIG is to promote integrity, accountability, and transparency throughout Cook County government. The OIIG is committed to detecting, deterring, and preventing corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct in all aspects of county operations. Through independent oversight, thorough investigations, and proactive reviews, the OIIG safeguards public resources and ensures that government programs and personnel uphold the highest ethical and professional standards.

Vision

The OIIG envisions a Cook County government where ethical conduct is the norm, public trust is strengthened through transparency, and systems are designed to prevent misconduct before it occurs. The office strives to be a model of independent oversight—recognized for its professionalism, fairness, and effectiveness in promoting good governance. By fostering a culture of accountability and continuous improvement, the OIIG aims to support a government that operates efficiently, lawfully, and in the best interest of all residents.

Values

Integrity

The OIIG conducts its work with honesty, independence, and an unwavering commitment to ethical principles.

Accountability

The office holds itself and others responsible for actions, decisions, and the stewardship of public resources.

Fairness

Investigations and reviews are conducted impartially, objectively, and without bias or political influence.

Transparency

The OIIG promotes openness in government operations and communicates its findings clearly and responsibly.

Professionalism

Staff members uphold high standards of conduct, expertise, and diligence in every aspect of their work.

Service to the Public

The office is dedicated to protecting the interests of Cook County residents by ensuring that government operates effectively, efficiently, and lawfully.

Authority and Jurisdiction of the Office of the Independent Inspector General

The OIIG derives its authority from the Cook County Ordinance¹, which establishes the office as an independent oversight entity responsible for promoting integrity and accountability within Cook County government. Under this authority, the OIIG is empowered to investigate allegations of corruption, fraud, waste, mismanagement, unlawful political discrimination, and misconduct involving County employees, officials, contractors, and vendors. The office conducts investigations, program reviews, and compliance assessments to ensure that County operations adhere to legal requirements, ethical standards, and sound administrative practices. Importantly, the OIIG is independent in fact and appearance largely because the Cook County's executive and legislative branches do not manage or control the OIIG.

When the OIIG identifies conduct that may constitute a criminal offense during its investigations, the office will jointly investigate with or refer such matters to the appropriate prosecutorial authorities for further action. This referral process ensures that potential criminal violations are handled by agencies with the authority to pursue prosecution, while the OIIG continues to focus on administrative accountability, systemic improvements, and the prevention of future misconduct. The office's independence and investigative authority allow it to operate without political influence, ensuring that findings and recommendations are based solely on facts and applicable law.

The jurisdiction of the OIIG extends broadly across Cook County government. The office has oversight authority over the Offices Under the President,² the Cook County Board of Commissioners, the Forest Preserves of Cook County, Cook County Health, and certain separately elected officials. This jurisdictional reach enables the OIIG to provide consistent, comprehensive oversight across diverse departments, agencies, and functions. By maintaining jurisdiction over both executive and legislative branches, as well as independent elected offices, the OIIG plays a critical role in safeguarding public resources and ensuring that all components of County government operate with transparency, fairness, and accountability.

Through its statutory authority and broad jurisdiction, the OIIG serves as a vital mechanism for strengthening public trust in Cook County government. The office's work helps ensure that County operations are conducted ethically, efficiently, and in accordance with the law, while also promoting a culture of integrity that benefits both government employees and the residents they serve.

¹ The OIIG Ordinance can be accessed [here](#).

² See Attachment A for list of Offices Under the President or click [here](#) to view Organizational Chart.

OIG's Budget

See below for an excerpt from the Cook County Budget Book. The full OIG Budget can be seen in the Cook County Budget Book [here](#).

BUDGET HIGHLIGHTS

- The OIG plans to add five FTE's for FY2026 to adequately staff our Compliance and Evaluations Division and Employment Oversight Division. The allocation for the additional staff will be three positions for the Compliance and Evaluations Division: an OIG Supervising Performance Analyst; an OIG Senior Performance Analyst; and an OIG Auditor. For the Employment Oversight Division, we plan to add two OIG Senior Investigators.
- The OIG is planning to have all employees certified through the Association of Inspectors General Training Institute.
- The OIG budget is primarily personnel costs consisting of salary and benefits.

Fund Category	Appropriations (\$ thousands)			
	2023 Adopted	2024 Adopted	2025 Adopted	2026 Approved & Adopted
Corporate Fund	2,307	2,456	2,789	3,538
Special Purpose Funds	-	-	23	119
Total Funds	\$2,307	\$2,456	\$2,812	\$3,657
Expenditures by Type				
Personnel	2,386	2,510	2,742	3,198
Non Personnel	(79)	(54)	70	459
Total Funds	\$2,307	\$2,456	\$2,812	\$3,657
FTE Positions	19.0	19.0	20.0	25.0

Program Description	2025		2026	
	FTE Pos.	Adopted	FTE Pos.	Adopted
10155-Administration	7.0	1,096,261	3.0	847,664
10675-Audit and Compliance Unit	-	-	4.0	451,855
15220-Investigations	13.0	1,691,854	13.0	1,631,375
15530-Legal	-	-	1.0	163,007
19145-Secretary to the Board	-	1,058	-	-
33815-Compliance and EEO	-	-	4.0	443,806
21120-New/Replacement Capital Equipment	-	23,000	-	119,074
Total	20.0	\$2,812,173	25.0	\$3,656,780

Stakeholder Awareness

A core component of the OIIG's mission is ensuring that employees, stakeholders, and the public understand the role, responsibilities, and value of independent oversight in Cook County government. Throughout the year, the OIIG engaged in a range of outreach, education, and public-facing activities designed to strengthen awareness of ethical obligations, promote transparency, and reinforce the importance of accountability in government operations.

One of the OIIG's most consistent outreach efforts is the Inspector General's twice-monthly presentation to newly hired Cook County employees. During these sessions, the Inspector General explains the duties, rights, and responsibilities of County employees, including their obligations under County policies, the importance of reporting misconduct, and the protections available to those who come forward. These presentations help establish a foundation of ethical awareness from the very beginning of an employee's service and reinforce the County's commitment to integrity.

At the request of the OIIG, the Association of Inspectors General (AIG) reviewed a proposal to establish a budgetary floor to ensure stable and transparent funding for the OIIG. The AIG, an independent and non-partisan organization with over 2,500 members worldwide, promotes high standards and the inspector general model to combat waste, fraud, and abuse. The AIG found the proposal consistent with its Principles and Standards, which call for funding mechanisms that protect independence and provide adequate resources. Establishing such a funding floor would strengthen the OIIG's ability to perform its mandated duties without undue pressures, enhancing accountability, transparency, and public trust. Recognizing that OIGs often deliver financial and intangible benefits exceeding their costs, the AIG supports the measure and remains available to assist, with inquiries directed to the Executive Director.

The OIIG also engaged in broader public discussions about government oversight and the structural independence necessary for effective accountability. Dr. Dick Simpson and Alisa Kaplan, Reform for Illinois, co-authored an [op-ed](#) highlighting the need for the Cook County Board of Commissioners to enact legislation that would enhance the OIIG's independence and ensure that its budget is appropriately aligned with its responsibilities. In a complementary effort, the Inspector General authored an op-ed published in the [Chicago Sun-Times](#) advocating for the establishment of a budgetary floor for the OIIG. This proposal emphasized the importance of securing both the appearance and reality of independence, as well as ensuring that the office has the resources required to fulfill its mission.

In addition, the Inspector General responded publicly to a *Chicago Tribune* article in which the editorial board requested an investigation into the Tyler Technologies contract. The IG's response clarified the OIIG's role, investigative authority, and the processes that guide the office's review of such matters. This engagement helped reinforce public understanding of the OIIG's jurisdiction and the standards that govern its work.

The OIIG also strengthened relationships with key stakeholders who share a commitment to ethical governance and reform. These relationships include ongoing engagement with individuals such as Michael Shakman, whose work has shaped employment oversight in Cook County; Dr. Dick Simpson, Emeritus Professor and long-time advocate for government reform; and Alisa Kaplan of Reform for Illinois, a leading voice on transparency and accountability. We have also engaged in ongoing meetings and communications with the League of Women Voters to strengthen transparency and accountability in County government. These partnerships support informed dialogue, promote best practices, and help ensure that the OIIG remains connected to broader reform efforts within the region.

Through these educational, public, and stakeholder-focused initiatives, the OIIG continues to expand awareness of its mission, reinforce the importance of ethical conduct, and strengthen public confidence in the integrity of Cook County government.

We encourage community members and other Cook County stakeholders who support strengthening the OIIG's independence and operational stability through the adoption of a budgetary floor to contact our office and share their support. Your engagement is vital in ensuring that the OIIG remains a strong, effective, and independent oversight entity committed to accountability and transparency on behalf of Cook County residents.

The Inspector General's Outlook for 2026

As the OIIG looks ahead to 2026, the organization is poised for significant growth and enhanced operational capacity. With the approval of five additional positions in the Fiscal Year 2026 budget, the OIIG will strengthen two critical divisions: Employment Oversight (EO) and Compliance and Program Review (CPR). These staffing enhancements reflect the County's recognition of the OIIG's broad responsibilities and the need for robust, independent oversight across all areas of government.

The OIIG will expand its efforts to strengthen oversight by increasing its focus on contract management and performance monitoring across Cook County operations. This includes enhancing our review of vendor compliance, evaluating contract outcomes, and identifying opportunities to improve efficiency, transparency, and accountability in the procurement and contract administration processes. These efforts support our ongoing commitment to safeguarding public resources and ensuring that county services deliver meaningful value to residents.

As for internal operations, the Employment Oversight Division, historically staffed by a single Assistant Inspector General, will gain two senior investigators dedicated to Shakman compliance. This expansion is essential given the division's role in monitoring adherence to employment practices designed to prevent unlawful political discrimination—a responsibility rooted in decades of Shakman litigation and central to maintaining fairness and integrity in County hiring. With additional staff, the OIIG will increase its monitoring activities, conduct more frequent reviews of hiring processes, and provide greater assurance that employment decisions are made based on merit rather than political influence.

The Board of Commissioners initially funded an investigator position dedicated to handling sexual harassment and employment discrimination matters. After a significant rise in these complaints, the OIIG elevated the role to a Supervising Investigator position to attract and retain a highly qualified professional. The position is currently filled by a former U.S. Equal Employment Opportunity Commission attorney, who serves within the Employment Oversight Division and reports directly to the Assistant Inspector General.

The Compliance and Program Review Division will also undergo a major transformation. Previously staffed by only one Deputy Inspector General, the division will add an auditor and two performance analysts in 2026. These new positions will significantly expand the OIIG's ability to conduct comprehensive compliance reviews, evaluate program effectiveness, and identify systemic weaknesses that contribute to waste, mismanagement, or inefficiency. With enhanced analytical capacity, the OIIG will be better positioned to detect financial irregularities, assess internal controls, and recommend improvements that protect public resources and strengthen County operations.

In addition to staffing growth, the OIIG is in the process of securing additional office space to consolidate all personnel into a single location. Centralizing staff will improve communication,

streamline operations, and support a more collaborative work environment as the office continues to expand.

The OIIG also plans to broaden its community outreach efforts in 2026. Increasing public awareness of the office’s mission, jurisdiction, and authority is essential to fostering trust and encouraging the reporting of misconduct. Outreach initiatives will include educational presentations, engagement with community organizations, and random site visits to County field offices to increase visibility and accessibility. These efforts will help ensure that employees and residents alike understand how to seek assistance, report concerns, and access the protections available through the OIIG.

Together, these initiatives reflect a forward-looking vision for 2026—one centered on strengthening oversight, expanding capacity, and deepening engagement with both County employees and the public. With increased staffing, enhanced analytical capabilities, and a commitment to transparency and outreach, the OIIG is well positioned to fulfill its mission with greater impact and independence in the years ahead.

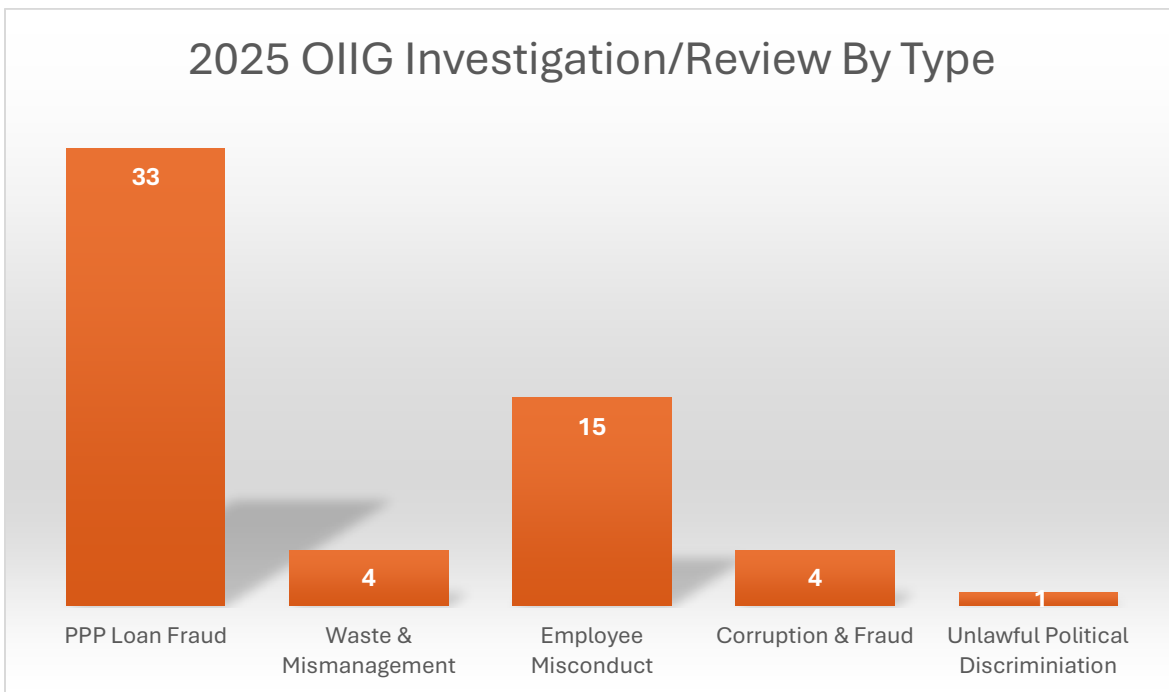
OIIG Completed Cases

In 2025, the OIIG continued to serve as a trusted and accessible resource for both the public and Cook County employees. Over the course of the year, individuals filed **838 complaints** with the OIIG, reflecting a strong level of awareness of the office’s mission and confidence in its ability to address concerns involving fraud, waste, mismanagement, misconduct, and unlawful political discrimination. This volume of complaints demonstrates the essential role the OIIG plays in providing an independent avenue for reporting wrongdoing and ensuring accountability across County government.

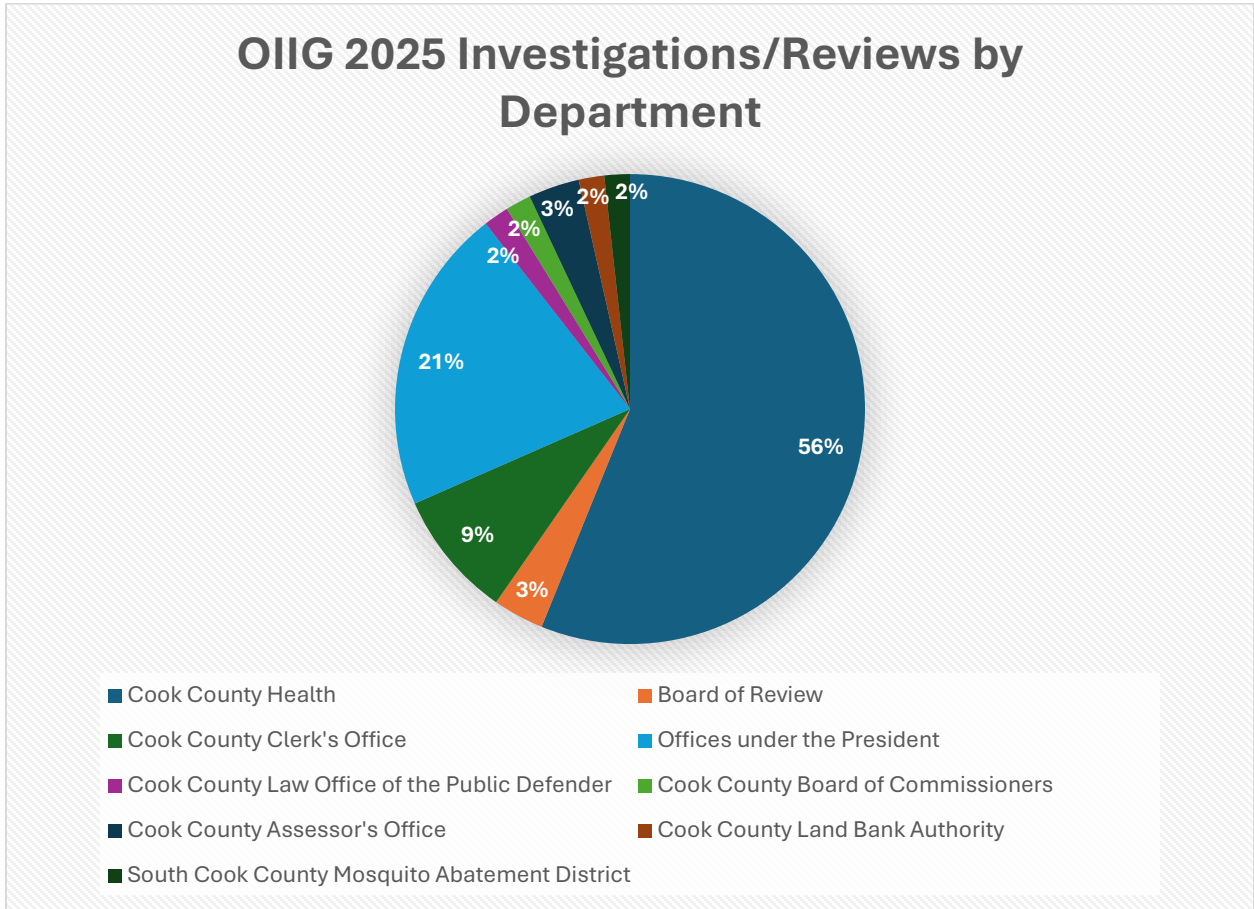
Equally significant is the response from Cook County leadership to the OIIG’s findings and recommendations. In 2025, **86% of the recommendations** issued in OIIG reports were accepted by Cook County elected officials and administrators. This high acceptance rate underscores the credibility of the office’s investigative and analytical work, as well as the County’s commitment to implementing corrective actions that strengthen internal controls, improve operational efficiency, and enhance ethical governance.

Together, these metrics reflect a year of meaningful engagement and measurable impact. The volume of complaints highlights the public’s reliance on the OIIG as a safeguard for integrity, while the strong acceptance rate of recommendations demonstrates the office’s effectiveness in driving positive change throughout Cook County government.

During FY2025, the OIIG issued four quarterly reports to the President of the Cook County Board and the Cook County Board of Commissioners, detailing 57 completed investigations into the following:



During FY2025, the summary reports issued by the OIIG pertained to the following Cook County agencies:



Highlighted Cases

Below are a few standout cases from 2025. For quarterly reports containing all OIIG cases, please click the links below for each quarter. Full summaries of these matters are on the following pages.

1st Quarter

- **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).
- **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.
- **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.
- **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.

2nd Quarter

- **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 state government. We also received allegations that BOR Official A made hiring decisions at the BOR which constituted conflicts of interest.
- **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.

3rd Quarter

- **IIG24-0501 – Cook County Health.** The OIIG conducted an investigation into allegations that a CCH employee was involved in a pass-through scheme with a CCH vendor in order to circumvent the County’s Ethics rule prohibiting County employees from having a financial interest in County contracts, work, or business.

4th Quarter

- **IIG25-0346 – Clerk’s Office.** The OIIG initiated a review after receiving numerous complaints about customer service issues at the Clerk’s Office Vital Records Division. Specifically, complaints include allegations such as failure to provide requested documents, inability to contact anyone to request documents, and early office closures.

PPP Loan Cases

In total, the OIIG has closed approximately 305³ cases involving more than \$2.6 million in fraudulent Paycheck Protection Program (PPP) loans, referring all sustained cases to the appropriate state, local, or federal authorities for prosecution. According to the OIIG’s quarterly reports, 100 of the sustained PPP fraud cases involved County employees. In addition, the Cook County Sheriff’s Office reported reviewing 163 PPP loan cases, and the Clerk of the Circuit Court investigated 78 cases, as noted in a Chicago Tribune article published on December 29, 2025. Many of these matters originated from the OIIG’s proactive efforts and direct assistance, reflecting the office’s significant contributions to combating fraud and safeguarding public resources.

³ Closed cases include both completed investigations and matters administratively closed for various reasons.

Case Summaries⁴

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

⁴ These summaries come from our OIIG Quarterly Reports for 2025.

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

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.

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 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.

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.

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.

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.

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.

IIIG24-0618 – 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.

IIG24-0501 – Cook County Health. The OIIG conducted an investigation into allegations that a CCH employee was involved in a pass-through scheme with a CCH vendor in order to circumvent the County’s Ethics rule prohibiting County employees from having a financial interest in County contracts, work, or business.

The preponderance of the evidence demonstrates that the employee enlisted the assistance of an individual (Individual A) to provide services to CCH. The employee prepared Individual A’s invoices with the name of a company owned by the employee’s mother. Individual A received payments from CCH and transferred the bulk of the funds to the employee the same day or a few days later. Individual A had no direct communication with CCH personnel; rather, it was the employee who engaged in multiple email exchanges with those County employees, where she discussed services, provided quotes and documentation, inquired about payments, and thanked them for the business.

The OIIG found the employee violated CCH Personnel Rule 8.03(c)(13) which references the County Ethics Ordinance Sec. 2-581(a)(1) – No elected official or employee shall have a financial interest in their own name or in the name of any other person in any contract, work or business of the County. Also, by placing her personal gain ahead of her fiduciary duty to CCH, the employee was found to be in breach CCH Personnel Rule 8.03(c)(25) – Engaging in Conduct that Reflects Adversely or Brings Discredit to CCH.

Based on the serious nature of the misconduct involved, the OIIG recommends that the employee be terminated and that CCH place her on its Ineligible for Hire List. The OIIG further recommends that CCH should improve internal controls for the informal procurement process:

1. Ensure no single employee has end-to-end control over vendor selection, approval, and payment processing.
2. Run automated or manual checks to flag potential employee-vendor connections before contracts are awarded.
3. Implement a process requiring employees involved in the engagement to certify, before procurement or payment, that they have no personal interest in the transaction.

IIG25-0346 – Clerk’s Office. The OIIG initiated a review after receiving numerous complaints about customer service issues at the Clerk’s Office Vital Records Division. Specifically, complaints include allegations such as failure to provide requested documents, inability to contact anyone to request documents, and early office closures.

During the course of the review, the OIIG discovered that the Vital Records department was at least a month in arrears with vital record mail orders at the Chicago location and there was no tracking system in place to expedite and monitor processing. Furthermore, online order delivery times advertised by VitalChek, a third-party vendor, were misleading, allowing customers to believe an order would be delivered 5-10 days after being placed, rather than 5-10 days after the Clerk’s Office approves the order, which includes additional processing time. Finally, site visits revealed that long lines at Clerk’s Office locations have improved because management has implemented an appointment system and because delays attributable to the Real I.D. deadline have abated, alleviating the need to pull staff from vital records to assist.

Based on our findings, the OIIG recommended the following:

1. The Vital Records department should work with VitalChek to provide more accurate delivery windows for vital record orders. Additionally, the Vital Records department should provide information on its website, work with Vital Chek to do the same, informing customers there may be a signature requirement upon delivery.
2. The Vital Records department should develop an electronic system for collecting, tracking and responding to mail orders to ensure they are better able to locate and more efficiently process mail orders.
3. The Vital Records department should develop written Standard Operating Procedures to ensure there is consistency across the department for customer relations, processing of mail, processing of VitalChek orders, and elevation of complaints.

This was a public statement and the entire OIIG report, including the Clerk’s response, can be found on the OIIG’s [website](#).

Historical Achievements

Since its establishment, the OIIG has played a critical role in strengthening integrity, accountability, and transparency across Cook County government. Over the years, the OIIG's investigations and reviews have uncovered significant misconduct, identified systemic weaknesses, and helped safeguard public resources. These achievements reflect the office's commitment to ensuring that County operations are conducted ethically, efficiently, and in accordance with the law.

One of the earliest and most notable accomplishments occurred in 2010, when a former Cook County official was sentenced to 51 months in federal prison for steering contracts in exchange for nearly \$35,000 in kickbacks. This case, involving officials from a prior administration, demonstrated the OIIG's ability to expose corruption at high levels and reinforced the importance of independent oversight in protecting taxpayer funds.

The OIIG has also addressed serious misconduct within County health systems. An investigation into a former Stroger Hospital nurse revealed that the employee had administered patient care while under the influence of narcotics, posing a direct threat to patient safety. The office's findings prompted corrective action and highlighted the need for strong internal controls in clinical environments.

In two other significant reviews, the OIIG identified that Cook County hospitals had lost over \$426 million within four and half years due to clerical errors and mismanagement. This discovery underscored the financial risks associated with inadequate administrative processes and led to recommendations aimed at improving accuracy, accountability, and fiscal stewardship within the health system.

The OIIG has also advanced transparency in government interactions with external stakeholders. Through its lobbying compliance work, the office found that certain lobbyists failed to fully disclose their activities while attempting to influence County officials, administrators and employees. These findings reinforced the need for accurate reporting and adherence to lobbying regulations designed to ensure openness in governmental decision-making.

Similarly, the OIIG's Minority- and Women-Owned Business Enterprise (MWBE) compliance reviews uncovered contractors who failed to include minority- and women-owned businesses as promised in their contract bids. By identifying these violations, the OIIG helped protect the integrity of the County's procurement process and supported equitable access to contracting opportunities.

Collectively, these historical achievements illustrate the OIIG's long-standing commitment to uncovering misconduct, promoting ethical governance, and ensuring that public resources are used responsibly. They serve as a testament to the office's enduring role in strengthening public trust and improving the effectiveness of Cook County government.

ATTACHMENT A: OFFICES UNDER THE PRESIDENT

The Cook County Board President directly oversees the “**Offices Under the President,**” which include a range of departments and bureaus that serve all County residents. These offices are organized into six primary bureaus, along with several key independent and advisory functions:

Bureaus:

- Administration
- Asset Management
- Economic Development
- Finance
- Human Resources
- Technology

Additional Offices & Functions Under the President:

- President’s Office
- Environment and Sustainability
- Transportation and Highways
- Research, Operations and Innovation
- Law Library
- Medical Examiner
- Veterans Affairs
- Fleet Management
- Emergency Management and Regional Security
- Animal and Rabies Control
- Revenue, Budget and Management Services
- Contract Compliance
- Comptroller
- Procurement
- Risk Management
- Performance Management

- Planning and Development
- Zoning Board of Appeals
- Building and Zoning
- Department of Human Rights and Ethics
- Employee Appeals Board
- Infrastructure Capital Planning and Policy
- Labor Relations
- Applications Real Estate Management
- Training and Management Division
- Security Facilities Management Administration
- Auditor
- Justice Advisory Council
- Secretary to the Board of Commissioners
- Administrative Hearings