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 2026

July 15, 2026

INSPECTOR GENERAL'S INTRODUCTION

As we present the Office of the Independent Inspector General's Quarterly Report for the second quarter of 2026, I am pleased to share that our office has continued its strong momentum. This quarter marks another record period, with 30 completed investigations and issued summary reports. In total, we have produced 60 summary reports during the first half of 2026, surpassing the 57 reports issued across all four quarters of 2025. This increased productivity reflects both the contributions of additional staff and the implementation of new standard operating procedures that have strengthened our investigative processes.

Although our production has increased, complaint volume has risen as well. Based on current trends, we are on pace to receive approximately 1,000 complaints in 2026—nearly a 20 percent increase over last year. As we have noted previously, our office remains underfunded, and this continues to affect the timeliness with which we can complete investigations into serious matters and review instances of large-scale waste and mismanagement. Establishing a budgetary floor is a critical priority for this office, and we plan to seek additional staff for 2027 to ensure we can meet the growing oversight demands placed upon us.

During the second quarter, the OIIG investigated three elected officials. Allegations were sustained against two of these officials; the remaining allegations were not sustained, though our office offered recommendations to reduce the appearance of bias and avoid potential improprieties moving forward. Our Shakman and Employment Oversight Division continues to experience a heavy caseload. Staff have attended a large job fair, monitored an increased number of interviews, and addressed a significant number of complaints involving sexual harassment, discrimination, toxic workplace conditions, and bullying. While most of these matters are closed administratively, each requires careful review, time, and diligence.

We also completed investigative work related to four property tax matters, involving veteran exemption fraud, property misclassification, wrongly valued property, and potentially improper Homeowner and Senior Freeze exemptions. Additional inquiries identified waste and mismanagement within inventory operations at two County warehouses.

Finally, our office made substantial progress on the dual employment compliance review, which brought to light federal Paycheck Protection Program fraud. Nineteen summary reports stemming from this review were issued during the second quarter.

The OIIG remains committed to promoting integrity, accountability, and transparency throughout County government. We appreciate the continued cooperation of County employees and stakeholders as we carry out this mission.

Table of Contents

New Summary Reports..... 1

IIG24-0173 – Facilities Management..... 2

IIG24-0405 – Assessor's Office..... 5

IIG24-0590 – Assessor's Office..... 8

IIG25-0034 – Assessor's Office..... 10

IIG25-0035 – Assessor's Office..... 11

IIG25-0516 – Board of Commissioners..... 13

IIG25-0691 – Board of Review..... 13

IIG25-0715 – Forest Preserves..... 15

IIG26-0047 – Assessor's Office..... 16

IIG26-0086 – Elected Official..... 17

IIG26-0088 – Bureau of Technology..... 18

IIG24-0488 – Clerk's Office..... 19

IIG25-0281 – Cook County Health..... 19

IIG25-0528 – Clerk's Office..... 20

IIG25-0531 – Public Defender..... 20

IIG25-0532 – Public Defender..... 20

IIG25-0534 – Transportation and Highways..... 21

IIG25-0535 – Transportation and Highways..... 21

IIG25-0536 – Cook County Health..... 21

IIG25-0541 – Cook County Health..... 22

IIG25-0545 – Cook County Health..... 22

IIG25-0549 – Cook County Health..... 22

IIG25-0563 – Cook County Health..... 23

IIG25-0564 – Cook County Health..... 23

IIG25-0566 – Cook County Health..... 24

IIG25-0775 – Clerk's Office..... 24

IIG25-0778 – Cook County Health..... 24

IIG25-0779 – Cook County Health..... 25

IIG25-0785 – Cook County Health..... 25

IIG26-0187 – Cook County Health..... 25

Responses to Recommendations from Prior Quarters..... 26

IIG24-0493 – Justice Advisory Council..... 26

IIG25-0142 – Facilities Management 28
IIG25-0145 – Facilities Management 28
IIG25-0203 – Building and Zoning 29
IIG25-0357 – Bureau of Technology 30
IIG25-0547 – Cook County Health 31
IIG25-0724 – Cook County Health 31
IIG25-0762 – Cook County Health 32
IIG25-0771 – Clerk's Office 32
Failure to Respond to OIIG Recommendations from Prior Quarters 32
Activities Relating to Unlawful Political Discrimination 33
Other Important Matters 34

OFFICE OF THE INDEPENDENT INSPECTOR GENERAL
Tirrell J. Paxton, Inspector General
69 West Washington Street | Suite 1160 | Chicago, IL 60602 | (312) 603- 0350

July 15, 2026

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. 2026)

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, 2026, through June 30, 2026.

OIIG Complaints

The Office of the Independent Inspector General (OIIG) received a total of 227 complaints during this reporting period.[1] The OIIG initiated 27 new OIIG investigations during this period and still have a total of eight matters under investigation. Additionally, 64 OIIG inquiries have been initiated during this reporting period while a cumulative total of 133 OIIG inquiries remain pending at the present time. We referred 98 complaints to management or outside agencies for further consideration. The number of open investigations beyond 180 days of the issuance of this report is four due to various issues including the nature of the investigation, availability of resources and prosecutorial considerations.

New Summary Reports

During the 2nd Quarter of 2026, the OIIG issued 30 summary reports. The following provides a general description of each matter and states whether OIIG recommendations for remediation or discipline have been adopted. Specific identifying information is being withheld in accordance with the OIIG Ordinance where appropriate.

[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.

IIG24-0173 – Facilities Management. After receiving information alleging that a vehicle was missing from the Cook County Department of Facilities Management (DFM) Hawthorne warehouse, the OIIG initiated a review to assess inventory procedures at the Hawthorne and Rockwell warehouses.

DFM's mission is to maintain and operate Cook County facilities in a cost-effective manner for both the general public and various Cook County Departments in order to provide a safe, reliable, and clean environment, which is conducive and supportive to carrying out the business and services of the County. DFM is charged with maintaining the County's physical plant, which is comprised of approximately eleven million square feet. DFM maintains the Rockwell and Hawthorne warehouses.

DFM adheres to the County's capitalization policy that defines capital assets with an initial individual cost of $5,000 or more with an estimated useful life in excess of one year. Purchases that meet the capitalization threshold are funded through the Capital Equipment Account. Supplies and equipment purchases that do not meet the capitalization threshold are made from the Institutional Supply Account. The OIIG reviewed the supplies and equipment purchased from the noted accounts for fiscal years 2023 and 2024.

Our review revealed that for fiscal year 2023, DFM's total purchases from the Institutional Supply Account and Capital Equipment Account totaled $2,546,983 and $604,341, respectively. In fiscal year 2024, DFM's total purchases from the Institutional Supply Account and Capital Equipment Account totaled $2,439,694 and $1,288,413, respectively. The OIIG conducted site visits of the Rockwell and Hawthorne warehouses. Additionally, this office interviewed the Business Operations Manager and the Director.

Our review identified deficiencies in inventory management control processes. Specifically, the OIIG noted the absence of formal inventory records, lack of organization and ownership of materials, inadequate security measures, and the accumulation of excess and potentially obsolete inventory. The following are detailed observations from our site inspection:

Absence of Inventory Records and Tracking

The OIIG found that inventory records are not maintained for materials stored at the warehouse. DFM personnel were unable to provide documentation supporting quantities on hand, purchase dates, or duration of storage for multiple categories of inventory such as lightbulbs, ceiling tiles, and air filters. Additionally, no records were available to support the transfer or receipt of materials relocated from other County facilities. As a result, the OIIG performed independent estimates and physical counts when feasible to approximate inventory levels of certain items observed.

Excess and Potential Obsolete Inventory

The OIIG observed significant quantities of materials which appeared to be unused, decommissioned, or obsolete. Those items included:

- Large volumes of lightbulbs of various sizes and brands, many of which appeared unused but outdated.
- Ceiling tiles stored in substantial quantities across multiple locations.
- Air filters and plumbing fixtures (including urinals delivered in 2020) remaining in storage without evidence of planned disposition and/or use.
- Salvaged materials and equipment maintained without clear determination of usability.

Lack of Organization and Ownership

Inventory throughout the warehouse was frequently unorganized and intermixed across multiple trades. Items were not labeled to indicate ownership, intended use, or status (e.g., active, surplus, obsolete). DFM personnel were often unable to identify which trade specific items belonged to or whether the materials were still needed.

Inadequate Security Controls

The OIIG observed weaknesses in physical security over inventory. Certain materials were stored in open, unsecured areas accessible to individuals with general warehouse access. We also noted a fenced storage area that lacked a locking mechanism, allowing unrestricted access. While the salvage area was secure, access was shared among multiple personnel without evidence of formal access control or monitoring.

Additionally, the OIIG identified a breakdown in warehouse access control and compliance with established security procedures. Specifically, we observed two DFM electricians enter the Hawthorne warehouse, access supplies and equipment related to their trade, and failed to complete the required visitor sign-in documentation. Although the warehouse maintains continued security coverage, operational cameras, and a sign-in/sign-out protocol for trade personnel, the procedures were not enforced. The on-duty security guard acknowledged that she did not verify or monitor materials removed from the warehouse because inventory accountability was outside her assigned responsibilities. As a result, trade personnel can access and remove supplies without documenting their entry or oversight of materials taken from the facility.

Asset Management and Accountability Issues

The OIIG identified several concerns related to asset tracking and condition monitoring:

- Equipment lacked property tags to identify ownership.
- The condition and usability of certain assets (e.g., pumps, water dispensers, and other equipment) were unclear or undetermined.

- High-value assets, including an air handling unit and power generator, were stored without documented maintenance, valuation, or deployment plans.
- A work vehicle remained in storage for an extended period with no defined timeline for repair or use.

Quantification of Selected Inventory

Due to the absence of inventory records, the OIIG performed limited physical counts and estimates, which included the items delineated below. These quantities highlight some of the materials maintained by DFM without formal tracking.

- Ceiling tiles stored on multiple pallets, totaling several thousand units.
- Approximately 225 air filters (based on pallet and box counts).
- Multiple pallets and boxes of lightbulbs, including unopened stock.
- Seven urinals (delivered in 2020) and multiple water dispensers.
- Salvage inventory including a generator, eight carts, and 15 power jacks.

The results of our review determined that the conditions at the Hawthorne and Rockwell warehouses reflect a systemic weakness in inventory management, asset tracking, and internal controls. The absence of formal processes and documentation, combined with inadequate organization and security, limits DFM's ability to effectively manage its inventory and assets at these locations.

Based on our findings, we recommended the following:

1. DFM should develop formal inventory and asset management policies and procedures for all warehouse operations, including receiving, storage, tracking, transfer, and disposal of inventory and assets.

2. DFM should establish a centralized tracking system to maintain accurate, complete, and up-to-date records of all inventory and assets.

3. DFM should conduct comprehensive physical inventory and asset reconciliations to verify existing inventory quantities, identify discrepancies, and update inventory records accordingly.

4. DFM should improve warehouse organization and storage practices by clearly labeling inventory, designating storage locations, and maintaining orderly warehouse layouts to facilitate tracking and monitoring.

5. DFM should strengthen warehouse access controls by enforcing mandatory visitor sign-in/sign-out procedures and implementing supervisory oversight to verify compliance.

6. DFM should assign an asset custodian with the responsibility and authority for maintaining inventory accountability and ensuring compliance with inventory management and internal control requirements.

This report was issued June 3, 2026, and a response is not yet due.

IIG24-0405 – Assessor's Office. During an OIIG investigation involving the Cook County Land Bank, this office identified five properties which appeared to be improperly classified vacant even though the land had been improved with a building. Accordingly, the OIIG initiated a review to determine whether the Assessor's Office (CCAO) appropriately classified the properties in compliance with relevant laws, rules and regulations.

The CCAO's Policy Governing Properties Under Construction (Construction Policy) dictates how buildings which are still under construction are brought onto the tax rolls. The Construction Policy provides that the CCAO should estimate the fair market value of properties that are under construction based on the "as complete" value of the property. The Construction Policy requires the CCAO to obtain two pieces of data: 1) an estimated completion date, which may be obtained from the owner, CoStar (a real estate database), the developer, or public information/published news stories; and 2) the intended use and size (units, beds, or building square feet) of the property when completed. If one or both pieces of information are not known at the time of the initial assessment, the CCAO reserves the right to assess the property as vacant land for the current tax year and later issue "omitted assessments" (back taxes) for the value of the buildings in a subsequent tax year.

The Illinois Property Tax Code (Code) requires the CCAO to assess properties with new construction on a proportionate basis. While the Code requires the CCAO to value properties which are habitable or which received occupancy permits, the Code requires the CCAO to value new construction but not at full value until the improvements are substantially complete and fit for occupancy. The Construction Policy was drafted with these requirements in mind.

During our review, we reviewed aerial imagery of the five properties, as well as building permit information issued by the City of Chicago's Department of Buildings (City) pertaining to each property. We reviewed CCAO field inspection records and interviewed the relevant CCAO personnel.

The CCAO has an Occupancy Policy for residential properties that requires inspectors to apply the field check date as the date of occupancy. This policy does not comport with the Property Tax Code requirement that the CCAO record and value new improvements "to the extent they add value," even before full occupancy.

In 2024, the CCAO appears to have made efforts to correct this issue by developing a Construction Policy that addresses how properties under construction should be assessed to

comply with the requirements under Sections 9-160 and 9-180 of the Code. Although the policy applies to both residential and commercial properties, the CCAO only implemented the policy to assess commercial properties. For residential properties, the CCAO continues to assess properties under construction with an outdated Occupancy Policy that does not comply with statutory requirements. The Code fixes taxability to the condition of the improvement when it became fit for occupancy, not to the date the CCAO happens to inspect the property.

The CCAO's selective use of the Construction Policy for commercial properties and the inspection date Occupancy Policy for residential properties contravene the intent of the Code to ensure fair, proportionate taxation of new construction.

Our review of properties revealed the CCAO failed to conduct timely field inspections after new construction permits were issued. The field inspections were either delayed, not conducted at all, or performed solely through desktop reviews using aerial imagery. These delays contributed to the failure to conduct timely inspections and related assessments. We noted that inspectors frequently used Nearmap for reviews instead of physical inspections. Nearmap data lacks sufficient timeliness for properties early in the reassessment cycle and during the "leaf-on" period. The leaf-on period is typically from spring through early autumn when deciduous trees are in full foliage, obscuring features on the ground and creating visual opacity. The foregoing Nearmap conditions increase the risk of misclassification. The inspector acknowledged the over-reliance on Nearmap is driven by pressure to meet inspection deadlines.

Finally, we noted the CCAO relies on taxpayers to file tax appeals to correct occupancy dates and trigger assessment adjustments. This practice is reactive and shifts the burden of compliance to property owners.

The OIIG had an exit conference at the conclusion of our review during which the OIIG discussed its proposed findings.

The CCAO officials said the delay in conducting inspections after the issuance of building permits was in part due to the delay, or failure, of certain municipalities, including the City of Chicago, in submitting building permits to the CCAO. The officials noted that even if they did not have all the information regarding assessing an improvement in time, they could always do an omitted assessment and resolve the issue that way. The officials noted that the CCAO has hired additional inspectors to address inspection issues. The officials said the CCAO has made proactive efforts to contact certain problematic municipalities to encourage better cooperation in submitting building permits to the CCAO. When the OIIG asked about delays between the time the CCAO received building permits and when the CCAO entered them into iasWorld, the officials said it is an issue that goes back years. They said they are mitigating it by hiring additional permit specialists.

The OIIG asked the CCAO officials to comment on how the CCAO reconciles its Occupancy Policy's equating the date of occupancy to the date of inspection with the Property Tax

Code's requirement that improvements be assessed to the extent they add value. The CCAO officials advised they would consider the issue and provide a complete response.

When asked by the OIIG if there had been a recent push at the CCAO to increase inspections using Nearmap versus performing physical inspections, the officials said not necessarily. They said the CCAO had recently hired more field inspectors and now had the most on their rolls since the beginning of the current administration.

When asked whether they agreed that requiring taxpayers to submit appeals to correct occupancy dates instead of the CCAO accurately assessing the value of property on the front end was good practice, the CCAO officials said they are consistently faced with difficulty in receiving the information they need in a timely way. They said the CCAO has no way of knowing whether to inspect a property if it is not a reassessment year or if they have not received a permit. The CCAO officials said they would provide a more complete response to this finding.

Based upon the foregoing, the OIIG recommended the following:

1. The CCAO should adopt and formally implement a single uniform policy for determining completion dates and valuing new construction for all property classes, consistent with the Code.

2. The CCAO should review and revise historical assessments deemed appropriate for properties affected by the non-compliance with the Code.

3. The CCAO should implement internal controls and staff training to ensure consistent application of the revised policies and procedures across property types. Additionally, the CCAO should implement a quality assurance review process to ensure that critical information such as inspection dates and proration calculations are reviewed, even if on a sample basis, to ensure accuracy in the assessment process.

4. The CCAO should document and publicly communicate the updated policies and procedures for valuing new construction, as noted above, to promote transparency and taxpayer confidence in the assessment process.

5. The CCAO should reevaluate the practices that prevented City building permits from being entered into iasWorld in a timely manner. We further recommend CCAO leadership communicate to staff the importance of ensuring that all future building or occupancy permits received are entered into iasWorld in a timely manner and that corresponding field inspections are conducted timely to ensure accurate property valuation.

6. The OIIG is aware that the CCAO occasionally receives building permits from issuing municipalities past the deadline set by statute. The CCAO should continue its outreach to these municipalities to encourage their timely submission to the CCAO of building permits.

7. The CCAO should enhance coordination between field inspections, aerial imagery review, and permit tracking to trigger timely and accurate assessments as required under the Code.

8. The CCAO should reduce its reliance on the tax appeals process to correct assessment errors. Implementing clear and uniform procedures, quality-review checkpoints, and adequate staff training will help ensure that initial assessment issues are accurate on the front end, thereby minimizing the need for corrective appeals.

This report was issued April 28, 2026. The CCAO requested a 30-day extension, and then failed to respond by the July 13, 2026 deadline. While they have informed us that a response is forthcoming, this matter was referred to the Litigation Subcommittee as the response was overdue.

IIG24-0590 – Assessor's Office. This investigation was initiated by the OIIG based on a complaint alleging that a property located in suburban Cook County wrongfully received a reduction in assessed value from over $1.5 million to less than $750,000 in tax year 2021, by way of a property tax appeal filed with the Cook County Assessor's Office (CCAO). It was further alleged the taxpayer may have wrongfully received relief for subsequent tax years.

This investigation consisted of reviewing tax assessment appeal information filed for the subject property. We also reviewed the Cook County Treasurer's Office's tax bills and related refunds issued to the taxpayer. Additionally, this office reviewed building permits associated with this property and interviewed CCAO personnel.

The preponderance of the evidence in this investigation supports the conclusion that the property received substantial reductions in Fair Market Value (FMV) from 2019-2023, resulting in significant tax savings and refunds, some of which lacked documentary support or were applied in error.

Our investigation identified data inconsistencies across CCAO systems. In particular, the FMVs in the CCAO's Valuation Summary Report (iasWorld) did not align with values reflected in Certificates of Error, Certificates of Correction, or Treasurer payment/refund records due to failures to transfer corrected values from the mainframe system to iasWorld. Since corrected values remained in the mainframe system and were not transferred to iasWorld, the public record showed unmodified assessments, obscuring material reductions and hindering transparency and public scrutiny.

We also concluded a 10% vacancy factor was applied for 2019 and 2020, reducing the FMVs substantially. Evidence (aerial imagery and permit dates) showed the property was not under construction in 2019, making the 2019 vacancy relief improper. The CCAO personnel agreed that relief for 2019 was granted in error. In addition, a 25.2% occupancy factor was applied in 2021 effectively reducing the FMV by nearly $800,000. CCAO personnel could not identify any supporting documentation beyond the approved Certificate of Correction because the

purported supporting spreadsheet was corrupt and unavailable. CCAO personnel agreed there was no support for the 25.2% factor.

Furthermore, we noted erroneous carryover of occupancy relief for tax years 2022 and 2023. Specifically, the unsupported 25.2% occupancy factor was improperly carried forward into 2022 and 2023 due to coding errors, despite the property being completed in 2022 and not qualifying for vacancy relief. CCAO personnel acknowledged the error for both years.

Our investigation also noted internal control weaknesses in the review of the appeal. Specifically, reductions were approved and committed without clear documentation or verifiable analysis. Additionally, supervisory approvals occurred without documentary evidence of review. These circumstances indicate weaknesses in appeal processing, documentation retention, and system controls.

Overall, our investigation concluded that the taxpayer received significant, and in several instances improper or unsupported, tax relief across multiple years due to documentation gaps, system limitations, coding errors, and inadequate oversight.

Based on our findings above, the OIIG made the following recommendations:

1. The CCAO should ensure changes approved through Certificates of Error and Certificates of Correction are timely and accurately transferred. Routine reconciliation reviews should be conducted to ensure the public-facing system reflects final, authoritative assessment values and promotes transparency and accountability.

2. The CCAO should require documented, verifiable support for all vacancy and occupancy adjustments and prohibit approval absent such documentation. Additionally, time-limited relief codes should automatically expire, and controls should be implemented to prevent erroneous carryover of relief into subsequent tax years.

3. The CCAO should correct the improper application of vacancy and occupancy relief for tax years 2019 through 2023 by removing all unsupported vacancy and occupancy factors and reassessing the property at its full market value for each year affected, as permitted by law, for this specific property.

4. Further, the CCAO should strengthen internal controls by requiring documented justification for assessment reductions, formal supervisory certification reviews, and reliable retention of appeal records. We also recommend periodic audits and staff training to improve compliance and accountability.

This report was issued June 4, 2026, and a response is not yet due.

IIG25-0034 – Assessor's Office. The OIIG received information from a media source alleging a former government official unlawfully claimed the Homeowner Exemption. The media source further alleged that the granting of the Homeowner Exemption was so erroneous that the Cook County Assessor's Office (CCAO) has probably made many more violations. Accordingly, this office initiated a limited scope review of the CCAO's Homeowner Exemption program to identify potential indicators of noncompliance or control gaps.

The OIIG's review of Homeowner Exemption data determined that conditions exist which may allow ineligible or duplicate Homeowner Exemptions to be granted or remain undetected. Furthermore, the results of our limited review suggest opportunities to strengthen internal controls related to the identification and review of Homeowner Exemptions.

Further, the CCAO relied on a third-party vendor to identify and monitor erroneous Homeowner Exemptions; however, the vendor's controls were not effective based on ineligible exemptions on multiple properties noted during our review.

The OIIG had an exit conference with CCAO officials during which the OIIG discussed its proposed findings. While the officials acknowledged the issue of property owners claiming multiple homeowner's exemptions is an important one, they said taxpayers who are found to have been granted exemptions erroneously may be back billed for four preceding tax years. The officials said the erroneous exemption process is one remedy they use for the issues identified by the OIIG.

The CCAO officials said their implementation of Standard Operating Procedures for the administration of the homeowner's exemption was still underway. The officials said they would provide any other steps they are taking to improve their administration of the homeowner's exemption in their written response to the OIIG.

The CCAO officials said their office discontinued their relationship with the third-party vendor they had used in 2025 and now use a new vendor to vet exemption applications. The officials said it was their opinion that the new vendor's performance was superior to that of its predecessor.

The CCAO officials said there are approximately 1.2 million homeowners in Cook County who receive the homeowner's exemption. The officials said they are limited in their ability to review homeowner's and other types of exemption applications by their personnel count. The officials said they are also limited in their ability to acquire documents enabling their evaluation of whether a property owner is submitting multiple homeowner's exemptions because the CCAO does not have subpoena power, for example.

Based upon the foregoing, the OIIG recommended the following:

1. The CCAO should continue its efforts to develop and formalize comprehensive policies and standard operating procedures surrounding the administration of the Homeowner

Exemption program that ensures clear eligibility requirements, standardized application review processes, and defined approval controls.

2. While we are aware that the CCAO has contracted with a new vendor, the CCAO should continue to evaluate the vendor's performance and strengthen vendor oversight to ensure vendor's controls are working as intended to appropriately identify ineligible and/or erroneous Homeowner Exemptions.

3. The CCAO should conduct an expanded review of the Homeowner Exemption program to assess the extent of potential noncompliance related to exemptions granted.

This review resulted in an OIIG public statement. The full public statement along with the CCAO response can be found on the OIIG website.

IIG25-0035 – Assessor's Office. The OIIG received information from a media source alleging a former government official unlawfully claimed the Senior Freeze Exemption. The media source further alleged that the granting of the Senior Freeze Exemption was so erroneous that the Cook County Assessor's Office (CCAO) has probably made many more violations. Accordingly, this office initiated a review of the CCAO's Senior Freeze Exemption program to determine compliance with applicable laws, rules, and regulations.

The OIIG's review of Senior Freeze Exemption applications identified significant deficiencies in record retention and eligibility verification. Of the 50 applications selected for testing, the CCAO was unable to produce 29 applications (58%) for our analysis. Specifically, 18 of 25 applications (72%) were missing for tax year 2022 and 11 of 25 applications (44%) were missing for tax year 2023. The absence of these records prevented the OIIG from verifying whether statutory eligibility requirements were properly evaluated prior to granting the exemptions.

For the 21 applications that were available for review, the OIIG found that the CCAO did not require documentation of income or independently calculate or verify applicant-reported household income. Specifically, 21 of 21 applications (100%) relied solely on income amounts self-reported by applicants and certified under penalty of perjury, without supporting documentation or evidence of independent verification or review.

Additionally, the CCAO did not document verification of applicant ownership of the subject property prior to granting the Senior Freeze Exemption. For all applications reviewed, application files lacked documentation demonstrating that ownership verification was performed through the Clerk's Office data.

Based on the results of our testing, the OIIG concludes that the CCAO lacks adequate internal controls to ensure Senior Freeze Exemptions are granted in compliance with statutory requirements. The inability to produce a substantial portion of application records, combined with the absence of documented income and ownership verification, materially increases the risk that

exemptions are granted to ineligible applicants. These deficiencies undermine the CCAO's ability to demonstrate compliance with state law, exposes the County to potential revenue loss, and weakens public confidence in the administration of the Senior Freeze Exemption program.

The OIIG had an exit conference with CCAO officials during which the OIIG discussed its proposed findings. The officials said the CCAO's inability to produce 58% of the Senior Freeze applications requested by the OIIG for its review was due in part to a technological issue relating to the CCAO's use of Docusign for the submission of Senior Freeze applications. The officials said the CCAO launched Docusign in 2020 to facilitate applications. The officials said the CCAO is now able to accept all exemption applications through Smartfile, which should resolve their previous inability to locate all exemption applications.

CCAO officials said the CCAO typically only verifies ownership of a PIN during the initial application for Senior Freeze, after which they rely on a streamlined process which does not verify ownership each year.

CCAO officials said they do not require evidence of income beyond the affidavit submitted each year by Senior Freeze applicants. The CCAO officials said if they observe "red flags," or receive a complaint about a PIN receiving a Senior Freeze, they will contact the Illinois Department of Revenue, with whom the CCAO has an intergovernmental agreement, for income information about a Senior Freeze applicant. The CCAO officials acknowledged the need to do more to regulate the Senior Freeze program. They said the plan going forward is to screen all Senior Freeze applicants using LexisNexis and IDOR, and that an audit by the CCAO of all Senior Freeze recipients is currently underway.

Based upon the foregoing, the OIIG recommended the following:

1. The CCAO should establish procedures requiring verification of applicant-reported household income prior to approving Senior Freeze Exemptions for first-time applications and renewals. Specifically, the CCAO should require federal income tax returns or form SSA-1099 and proof of all other income sources.

2. The CCAO should implement actions to ensure Senior Freeze Exemption applications and supporting documentation are properly retained and readily retrievable for review. This should include establishing formal records retention policies and conducting periodic internal reviews to ensure compliance. Management should also strengthen its internal process of periodic quality control reviews to detect and prevent improper approvals.

3. The CCAO should implement corrective actions to ensure property ownership verification is both performed and documented prior to the approval of Senior Freeze Exemption applications. Controls should include mandatory verification against recorded property ownership records, retaining such supporting documentation in files, and supervisory review to confirm compliance.

4. The CCAO should seek reimbursement for any credits previously granted as a result of Senior Freeze Exemptions obtained through fraud or error.

This review resulted in an OIIG public statement. The full public statement along with the CCAO response can be found on the OIIG website.

IIG25-0516 – Board of Commissioners. The OIIG initiated this investigation after it received an allegation that Cook County Commissioner A gives preferential treatment in matters involving the County, including in his role on a Cook County Board Sub-Committee. As a result, the OIIG opened this investigation to determine if Cook County Commissioner A violated the Commissioner Code of Conduct by giving preferential treatment in the execution of their duties. During this investigation, the OIIG interviewed Commissioner A and a member of the Commissioner's staff. The OIIG also reviewed the Cook County Code of Ordinances, and documents and emails relating to the complained of conduct.

The preponderance of the evidence gathered in this investigation does not support the conclusion that Commissioner A violated Cook County Code Sec. 2-73(a)(11) (County Commissioner Code of Conduct), which requires a commissioner to impartially apply laws and regulations to everyone. While certain similar matters before Commissioner A were handled differently, there is insufficient evidence to support the conclusion that Commissioner A intentionally gave preferential treatment. Rather, our investigation revealed a lack of consistency in how these matters were addressed.

Based on the above findings and conclusion, we recommended that:

1. Commissioner A and the President's Office work together to develop a consistent and transparent method for addressing matters referred to Commissioner A in their Subcommittee role. This new method should be transparent to the entire Sub-Committee and public.

2. Future correspondence relating such matters be in a form that is consistent, provides transparency, and includes the OIIG.

This report was issued June 10, 2026, and a response is not yet due.

IIG25-0691 – Board of Review. This office received an allegation that Board of Review (BOR) Official A offered Individual B, BOR Official A's opponent in the 2026 Democratic Primary, a position on their BOR staff in exchange for Individual B dropping out of the election. During this investigation, we interviewed Individual C, reviewed phone records provided by Individual C, listened to a voice message provided by Individual C, reviewed statements BOR Official A made to the public via media outlets, reviewed BOR Official A's phone records, and attempted to interview BOR Official A.

Section 2-571(b)(2) of the Cook County Ethics Ordinance states that the fiduciary duty owed by County employees, County officials, and Board or commission appointees appointed under County ordinance, includes the duty to "[c]omply with laws and regulations by avoiding both the violation of any applicable law or regulation and the creation of a strong risk of a violation of any other law or regulation." Section 2-285(a) of the Independent Inspector General Ordinance states 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…. 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 2-285(b) of the Independent Inspector General Ordinance states in pertinent part: "All persons with whom the OIIG requests an interview are required to comply in a timely fashion."

BOR Official A did not respond to a single correspondence from this office regarding the interview related to this investigation. In addition, BOR Official A did not appear for their scheduled interview. As a result, BOR Official A violated both subsection (a) and (b) of Section 2-285 of the OIIG Ordinance, and, in turn, Cook County Ethics Ordinance Section 2-571(b)(2). Therefore, this allegation is sustained.

Section 2-561(a)(2) of the Cook County Ethics Ordinance states that all County employees, County officials, as well as Board or commission appointees, "shall [t]reat members of the public with respect and be responsive and forthcoming in meeting their requests for information to the extent authorized by State or local laws." BOR Official A made statements to two media outlets, which were made available to the public. In both statements, BOR Official A denied offering Individual B a position on their staff. Not only did BOR Official A state that the allegations were "false and baseless," but BOR Official A disparaged Individual B's character and integrity, in part, because of the allegations. However, the evidence gathered in this investigation reveals that, contrary to BOR Official A's assertions to the public, BOR Official A did call Individual C to convey an offer of employment for Individual B on their staff. As such, not only was BOR Official A less than forthcoming in the statements they made to the media outlets (and thereby to the public), but BOR Official A made blatantly false statements. Therefore, this allegation is sustained.

Based on our findings above, we recommended BOR Official A retake both the BOR Ethics Education Seminar outlined in Section 2.13 of the BOR Ethics Policy and the annual ethics training issued by the Cook County Board of Ethics outlined in Section 2-587 of the Ethics Ordinance. This report was issued June 29, 2026, and a response is not yet due.

IIG25-0715 – Forest Preserves. The OIIG received a complaint alleging that a former Cook County Forest Preserves (FP) employee (Former Employee A) was unjustly terminated because of whistleblowing. Additionally, Former Employee A was disqualified from applying for another position with the FP due to being placed on the "Do Not Hire" list without due process. During this investigation, the OIIG determined that the FP neither maintains a comprehensive "Do Not Hire" policy nor utilizes the County's established "Ineligible for Rehire List" policy. Instead, the FP relies upon a "Do Not Hire" list that lacks clearly defined criteria, standardized procedures, and formal governance.

During this investigation, the OIIG interviewed Former Employee A, FP Human Resources (HR) personnel, and the FP Compliance Officer. We also reviewed the FP Employment Plan, FP "Do Not Hire" list, Cook County Personnel Rules, and correspondence between FP HR and Former Employee A.

The preponderance of the evidence in this investigation supports the finding that Former Employee A's at-will employment was terminated for a valid reason and was justifiably barred from applying for a new position. The OIIG also finds that the FP does not maintain a standalone "Do Not Hire" policy and instead relies on a combination of its Employment Plan, prior versions of the Cook County Personnel Rules, and past practices to determine placement on the "Do Not Hire" list. Interviews with FP HR personnel reflect an inconsistent understanding and application of the criteria for inclusion on the list, as well as uncertainty regarding whether the County's policies govern the FP's process. Furthermore, the FP Employment Plan does not establish specific criteria for placement on the list. Additionally, current practices do not include notifying affected individuals of their placement on the list. While the Cook County "Ineligible for Rehire List" policy provides a framework, it references outdated rules and citations. Moreover, the FP has not formally adopted the Ineligible for Rehire policy. As a result, the absence of a clearly defined, current, and consistently applied policy increases the risk of inconsistent decision-making, lack of transparency, and potential challenges to hiring determinations.

Based on the findings, the OIIG recommended that the FP do the following:

1. In order to ensure due process is performed, the FP should develop and implement a formal, supplemental FP "Do Not Hire" policy that clearly defines the purpose, scope, and authority for maintaining the list. This policy should establish specific, objective criteria and timeframes for inclusion on the list, require written notice to employees for placement on the list, and provide a formal process by which employees may request review or appeal of their placement on the list.

2. The FP should consistently perform periodic review of the Do Not Hire List to ensure individuals are removed from the list upon expiration of their ineligibility period.

3. The FP should update the FP Employment Plan to align with and reference the newly established policy.

4. The FP should provide training to Human Resources staff and hiring managers to ensure consistent understanding and application of the policy.

This report was issued June 25, 2026, and a response is not yet due.

IIG26-0047 – Assessor's Office. This investigation was initiated based on an allegation that a taxpayer, who is also a County employee, submitted fraudulent documentation to the Cook County Assessor's Office (CCAO) to receive the Veterans with Disabilities Exemption (VWD Exemption) for a residence in suburban Cook County. Pursuant to 35 ILCS 200/15-169, eligible veterans may receive a reduction in equalized assessed value for a qualifying residence based on the level of service-connected disability.

This investigation consisted of reviewing the documents the subject taxpayer submitted to the CCAO to determine whether the exemption was properly granted pursuant to the applicable laws and regulations. This office also consulted with the Cook County Treasurer's Office (Treasurer's Office) concerning property tax payment history. Additionally, we interviewed CCAO employees with administrative and oversight responsibility for VWD Exemption processing.

The evidence indicates that the VWD Exemption applications and Certificates of Error were supported using documentation belonging to Individual A, who is not an owner of record of the property. Recorded conveyance records establish that the property has been owned since 2017 by Property Owner A and Property Owner B, as husband and wife. There is no evidence that Individual A held any ownership or legal interest in the property during the relevant tax years. The documentation submitted does not establish that Individual A, occupied, or otherwise held a legal interest in the property during tax years 2019 to 2023. Moreover, LexisNexis records further show that Individual A's current residence is in another state, with the property listed only as a prior address.

In addition, the application relied on an Illinois driver's license issued in May 2022 to substantiate residency for prior tax years (2019-2021), which is inconsistent with the claimed period of occupancy. Additionally, the Occupancy Affidavit was executed by Property Owner A, rather than the purported qualifying veteran, and attested only to her own occupancy, not that of the veteran whose disability rating formed the basis of the exemption.

Although CCAO guidance requires a DD-214 certified by either the Clerk's Office or the Illinois Department of Veterans Affairs for first-time applicants, no certified DD-214 was submitted or retained in the official file. The absence of a certification process materially increases the risk that altered military discharge documentation is accepted and relied upon to approve exemptions.

Further, the application file does not contain evidence that the Senior Specialist verified property ownership through recorded deeds, despite CCAO procedures requiring review of conveyance records. We noted that key discrepancies, such as identical names between father and son, the age of the purported veteran, the mismatch between residency documentation and assessment years, and the use of a third party's affidavit were not resolved by the CCAO prior to approval.

As a result of the deficiencies described above, the VWD Exemption was improperly granted for the property for tax years 2019 through 2023. This resulted in a full reduction of the taxpayer's tax liability for each of those years and generated total tax savings of over $50,000.

Based upon the foregoing, the OIIG recommended the following:

1. The CCAO should pursue recovery of improperly abated taxes from the applicants consistent with applicable governing laws, rules, and policies.

2. The CCAO should implement a formal process to verify DD-214 documentation for first-time VWD applicants.

3. The CCAO should require documented verification of property ownership in all VWD Exemption files.

4. The CCAO should provide additional training to tax specialists emphasizing review of red flags and compliance with statutory eligibility requirements.

CCAO accepted the OIIG recommendations.

IIG26-0086 – Elected Official. The OIIG initiated this investigation based on a complaint stating that a Cook County elected official (Elected Official A) was seen live on a local news broadcast holding a political rally while on County property. During this investigation, the OIIG reviewed the news broadcast footage of the event and interviewed Elected Official A.

Prohibited Political Activity is defined in Cook County Code Section 2-562 to include: "Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event." Section 2-583(c) of the code states that, "County employees or officials shall not intentionally misappropriate any County property or resources by engaging in any prohibited political activity for the benefit of any campaign for elective office or any political organization or political committee."

A review of the news broadcast shows Elected Official A standing in front of the County building's elevator area with multiple individuals holding signs that contained Elected Official A's name, political party, and office. Among those individuals present were other elected officials. The title of the video on the news website indicated that the other elected officials present were backing

Elected Official A. Printed below the video on the news website is a footnote which stated that the other elected officials present rallied for Elected Official A.

The preponderance of the evidence supports the conclusion that Elected Official A violated Cook County Code of Ethical Conduct Section 2-583(c) by using Cook County property to engage in prohibited political activity. During their OIIG interview, Elected Official A asserted that it was a press conference rather than a political rally. However, the live video shows that other elected officials were present to rally on behalf of Elected Official A and support their reelection campaign as the incumbent office holder, as evident by the political signs held by the other individuals present at the rally. The video further depicts the rally taking place on County property, a fact that Elected Official A did not dispute.

Based on the foregoing, the OIIG recommended that Elected Official A complete ethics training and adhere to Cook County rules prohibiting political activity. This report was issued June 26, 2026, and a response is not yet due.

IIG26-0088 – Bureau of Technology. This investigation was initiated based on a complaint alleging that a Bureau of Technology (BOT) employee is misusing timekeeping facilities, falsifying his time records, and using his county issued vehicle for non-County business. The OIIG's investigation consisted of a review of the subject employee's Global Positioning System (GPS) records and Cook County Time (CCT) records, and interviews with BOT employees.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated Personnel Rule 8.2(b)(15)(b) by falsifying his time records. The employee's GPS records show that 131 of the 230 Time Clock swipes, he was not present at the Time Clock. The employee stated in his interview that he does not recall anyone swiping in or out for him but did not give an alternative explanation for how the swipes could occur. Additionally, after contact with the OIIG, the employee's GPS records showed he was present at the time clock for 191 of the 212 swipes, a significant change in pattern. The employee's GPS records show approximately a 50-workday difference from CCT attributed to him leaving his worksite early, arriving at his worksite late, taking an extended lunch break, or not traveling to a County facility. In his interview, the employee did not give any alternative explanations for the reason he was at non-County facilities while on County time.

The preponderance of the evidence developed during this investigation also supports the conclusion that the subject employee violated Cook County's Vehicle Policy. The employee admitted he has never gotten permission to use his personal vehicle. The employee's CCT records combined with his County vehicle's GPS records show he did not use his County vehicle for 17 days during the subject period. Additionally, GPS records show 38 days in which the employee drove his County vehicle for non-County business.

Based on the serious nature of misconduct, the OIIG recommended that the subject employee's employment be terminated and that he be placed on the Ineligible for Rehire List. In

addition, the OIIG recommended that the biometrics requirement be reinstated for all on-site time entries for BOT employees. The reinstatement of the biometrics safeguard would greatly diminish the ability of an employee to circumvent the CCT system. The OIIG further recommended BOT verify the swipe in and swipe out location of all work performed on overtime projects to ensure that the hours reported are truthful and accurate. This report was issued June 25, 2026, and a response is not yet due.

Dual Employment/PPP Loan Investigations

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) or other SBA loans to determine whether information submitted by such employees for these loans was consistent with Cook County records and/or in violation of any Personnel Rules. The OIIG conducted investigations to determine if the employees informed the County that they were engaging in secondary employment and otherwise complied with County Personnel Rules. All SBA loan cases with sustained findings have been or will be referred to law enforcement for prosecution pursuant to the OIIG Ordinance. The following are SBA loan investigations closed this quarter:

IIG24-0488 – Clerk's Office. The OIIG discovered that a Clerk's Office employee sought a federal PPP loan totaling approximately $20,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated Cook County Clerk's Office Policy Manual 4.13 – Dual Employment, as she failed to disclose secondary employment. The preponderance of the evidence supports the conclusion that the employee violated Cook County Clerk's Office Policy Manual Section 2.2(a)(13) - other act that brings disrepute to CCCO or its Employees, or otherwise cause public distrust. The employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated. The Clerk's Office accepted the OIIG recommendation.

IIG25-0281 – Cook County Health. OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $20,000. The employee also received an SBA Economic Injury Disaster Loan (EIDL) totaling approximately $10,000. On her loan applications, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she engaged in unreported outside employment. The preponderance of the evidence 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 the System. The employee submitted applications containing false information to the federal government to obtain a financial benefit. Based on the serious nature of

the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0528 – Clerk's Office. The OIIG discovered that a Clerk's Office employee sought a federal PPP loan totaling approximately $10,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee did not violate Cook County Clerk's Office Policy Manual 4.13 – Dual Employment, as she was not the sole proprietor of a business and did not otherwise have secondary employment. The preponderance of the evidence supports the conclusion that the employee violated Cook County Clerk's Policy Section V(D)(2)(t), conduct unbecoming a CCCO employee. The employee was not the sole proprietor of a business and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, we would have recommended that the employee's employment be terminated; however, she has resigned. We would have also recommended that the employee be added to a Do Not Hire list, but we understand that the Clerk's Office does not maintain one. We are therefore recommending the Clerk's Office institute and maintain a Do Not Hire list for future cases. This report was issued June 18, 2026, and a response is not yet due.

IIG25-0531 – Public Defender. The OIIG discovered that a Public Defender's employee sought a federal PPP loan totaling approximately $21,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of the evidence in this investigation does not support the conclusion that the employee violated Cook County Personnel Rule 13.4 – Dual Employment, Falsification or Omission of Information. The employee started her business in 2021 and she reported that dual employment to the County. The preponderance of the evidence supports the conclusion that the employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct unbecoming an employee or conduct which brings discredit to the County. The employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. The Public Defender allowed the employee to resign in lieu of termination and did not indicate that she will be added to the Ineligible for Hire List.

IIG25-0532 – Public Defender. The OIIG discovered that a Public Defender's employee sought a federal PPP loan totaling approximately $21,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of the evidence in this investigation supports the conclusion that the employee violated Cook County Personnel Rule 13.4 – Dual Employment, Falsification or Omission of Information, as she engaged in unreported outside employment. The preponderance of the evidence supports the conclusion that the employee violated Cook County Personnel Rule

8.2(b)(36) - Conduct unbecoming an employee or conduct which brings discredit to the County. The employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. The Public Defender allowed the employee to resign in lieu of termination and did not indicate that she will be added to the Ineligible for Hire List.

IIG25-0534 – Transportation and Highways. The OIIG discovered that a Transportation and Highway's employee sought a federal PPP loan totaling approximately $20,000. On his loan application, the employee stated he was the sole proprietor of a business.

The preponderance of the evidence in this investigation supports the conclusion that the employee violated Cook County Personnel Rule 13.4 – Dual Employment, Falsification or Omission of Information, as he engaged in unreported outside employment. The preponderance of the evidence supports the conclusion that the employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct unbecoming an employee or conduct which brings discredit to the County. The employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. This report was issued June 11, 2026, and a response is not yet due.

IIG25-0535 – Transportation and Highways. The OIIG discovered that a Transportation and Highway's employee sought a federal PPP loan totaling approximately $9,000. On his loan application, the employee stated he was the sole proprietor of a business.

The preponderance of the evidence in this investigation does not support the conclusion that the employee violated Cook County Personnel Rule 13.4 – Dual Employment, Falsification or Omission of Information, as he was not a business owner and did not otherwise have secondary employment.. The preponderance of the evidence supports the conclusion that the employee violated Cook County Personnel Rule 8.2(b)(36) - Conduct unbecoming an employee or conduct which brings discredit to the County. The employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG would have recommended the employee be terminated; however, he resigned. The OIIG recommended the employee be placed on the Ineligible for Hire List. This report was issued on May 26, 2026, and a response is not yet due.

IIG25-0536 – Cook County Health. OIIG discovered that a CCH employee sought an SBA Economic Injury Disaster Loan (EIDL) totaling approximately $22,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation does not support the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she was not a business owner and did not otherwise have secondary employment. The preponderance of the evidence 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 the System. The employee submitted applications containing false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0541 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $21,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she engaged in unreported outside employment. The preponderance of the evidence 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 the System. The employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0545 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $20,000. On his loan application, the employee stated he was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as he did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. While the employee did own a business, the employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0549 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $20,000. The employee also received an SBA Economic Injury Disaster Loan (EIDL) totaling approximately $10,000. On her loan applications, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. The employee submitted applications containing false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG would have recommended that the employee's employment be

terminated had she remained at CCH when this investigation concluded. However, the employee left CCH and was employed with the Assessor's Office during our investigation. Accordingly, we recommend that she be placed on the Ineligible for Hire List ("IHL"). The OIIG cannot recommend placement on the Assessor's Office Ineligible for Hire/Rehire List because the misconduct occurred while the employee was employed with CCH and the Assessor's Office does not have an IHL reciprocity policy with CCH, Offices under the President, or other separately elected officials. To address this loophole, the OIIG recommends that the Cook County Board President's Office work with the Cook County Commissioners, the separately elected officials, and CCH management to solve this problem through written agreements, policy changes, legislation, or any other appropriate method in order to implement county-wide reciprocity for IHL's. This would ensure that individuals terminated for cause and placed on an IHL in one County office cannot obtain employment in another, which would strengthen employee integrity, promote consistent personnel standards, and protect the County from rehiring individuals whose prior conduct warranted termination. CCH accepted the recommendation to place the employee on their IHL. The response from the President's Office is not yet due.

IIG25-0563 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $20,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. While the employee did own a business, the employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0564 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $6,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. While the employee did own a business, the employee submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0566 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $1,500. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. The employee was not the sole proprietor of the business she alleged on her loan documents and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. This report was issued June 25, 2026, and a response is not yet due.

IIG25-0775 – Clerk's Office. The OIIG discovered that a Clerk's Office employee sought a federal PPP loan totaling approximately $20,000. On his loan application, the employee stated he was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee did not violate Cook County Clerk's Office Policy Manual 4.13 – Dual Employment, as he was not the sole proprietor of a business and did not otherwise have secondary employment. The preponderance of the evidence supports the conclusion that the employee violated Cook County Clerk's Office Policy Manual Section 2.2(a)(13) - other act that brings disrepute to CCCO or its Employees, or otherwise cause public distrust. The employee was not the sole proprietor of a business and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated. This report was issued June 26, 2026, and a response is not yet due.

IIG25-0778 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $9,000. On her loan application, the employee stated she was an eligible self-employed individual of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did work as a self-employed individual of a business without reporting it to CCH. The preponderance of the evidence 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 the System. Based on the evidence obtained and the statements provided by the parties involved, there is sufficient evidence to prove by a preponderance standard that the employee participated in a scheme where she and her husband defrauded the SBA by obtaining a PPP loan through the making of false representations. The preponderance of the evidence developed in this investigation supports the conclusion that the employee violated OIIG Ordinance Section 2-285 – Cooperation. The employee was interviewed by OIIG investigators as part of an official investigation where she

made false and misleading statements to OIIG investigators. We find by a preponderance standard that the employee violated Sec. 2-291 of the OIIG Ordinance. Not only did the employee lie to investigators about her knowledge that PPP funds had been deposited into her and her spouse's JP Morgan Chase account, she enlisted her spouse to provide false information to the OIIG in an attempt to conceal her culpability in the receipt and expenditure of PPP funds. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0779 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $20,000. The employee also received an SBA Economic Injury Disaster Loan (EIDL) totaling approximately $10,000. On her loan applications, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation does not support the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she was not a business owner and did not otherwise have secondary employment. The preponderance of the evidence 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 the System. The employee submitted applications containing false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0785 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $7,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. The employee was not the sole proprietor of the business she alleged on her loan documents and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG would have recommended the employee be terminated; however, she resigned. The OIIG recommended the employee be placed on the Ineligible for Hire List. CCH accepted the OIIG recommendation.

IIG26-0187 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $21,000. The employee also received an SBA Economic Injury Disaster Loan (EIDL) totaling approximately $25,000. On her loan applications, the employee stated she was an independent contractor.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she engaged in unreported outside employment. The preponderance of the evidence 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 the System. The employee submitted applications containing false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

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.

IIG24-0493 – Justice Advisory Council. During a Cook County Board of Commissioners meeting, concerns were expressed about the selection process for awarding grants to County organizations. Additionally, we have received complaints about the actual performance by certain organizations that have received grants from the Justice Advisory Council (JAC). Starting Block grants are designed for smaller organizations, which often lack internal controls due to their size and lack of resources. Accordingly, the OIIG initiated this review to evaluate the selection process for awarding Starting Block grants and assess the ultimate performance of organizations receiving such grants and to review the JAC's monitoring of those organizations.

In 2023, the JAC began the Starting Block Grant Initiative. According to the JAC's website, the Starting Block Grant Initiative is an "investment in capacity building grants to community-based organizations serving Cook County residents." The grant provides up to $100,000 over two years "to small and medium sized organizations looking to build internal capacity and develop their infrastructure to promote organizational health, growth and sustainability." To be eligible, non-profit organizations must be headquartered in Cook County, have been in existence for at least three years, and have an annual operating budget of $1 million or less. The JAC has awarded close to $8 million in Starting Block grants to 81 organizations.

Methodology

The OIIG selected 12 Starting Block grant recipients at random for review. This provided a sample size of approximately 15% of Starting Block grantees for the review. Of the 12 organizations selected, the JAC terminated its grant agreement with two organizations early. One organization was terminated halfway through its two-year grant term because it received an additional grant from another source, which put its operating budget over the Starting Block

threshold. The second organization was terminated a little more than six months into its two-year grant after the JAC made a finding that the organization did not have the requisite three years of operating experience to qualify for the grant. The JAC was also unable to verify the organization was serving the community as outlined in its grant agreement. We reviewed documentation related to the terminations.

For the 10 remaining organizations randomly selected for review with active Starting Block grants, we requested and reviewed the grant applications, grant agreements, fiscal reporting statements, and JAC monitoring logs. We also conducted open-source research on those organizations. Based on our open-source research and the review of grant paperwork, we determined that six of the 10 organizations appeared to be meeting the requirements of the grant while continuing to serve the community. We conducted interviews with JAC personnel regarding the four remaining organizations.

OIIG Findings and Conclusions

While we understand this is a pilot program and that the JAC has already had internal discussions on how to improve the program, in addition to having some existing effective internal controls in place (such as requiring all budget revisions to be forward facing rather than retroactive), we identified several points of concern during the review. The first is the lack of monitoring of a Starting Block grantee's programming. We acknowledge that the purpose of the Starting Block grant is to fund an organization's capacity so it may expand and grow its work in the community. The underlying presupposition, however, is that the organization is in fact *doing* work in the community. A failure to monitor the organization's activity in the community (and instead focus on the addition of personnel or resources) undermines the intention behind the grant – to invest in community-based organizations serving Cook County residents. The JAC should verify Cook County residents are being served by these organizations, before and after the grant is awarded.

The second point of concern is when an organization has its grant terminated early. The JAC allows the grantee to return the advanced funds *or* spend them down, even if the grant was terminated due to repeated compliance issues. We believe there is a significant difference between terminating an organization because it received additional funding from another source which puts its budget above the Starting Block threshold and terminating an organization due to repeated compliance issues. We do not believe the two should be treated equally, and allowing an organization with compliance issues to spend all its advanced grant funds seems to defeat the reasoning and purpose in terminating the grant.

Recommendations

Based on the aforementioned, the OIIG recommended the following:

1. The JAC should utilize open-source research during the grantee selection process to vet a grantee's work in the community and continue to utilize such to assist in verifying the grantee is continuing to serve the community after receiving the grant.

2. The JAC should request a schedule of events and/or programming in which the Starting Block grantee will serve Cook County residents.

3. The JAC grant compliance specialists and financial specialists should work in tandem to conduct at least one unscheduled site visit, preferably during a scheduled event/program.

4. The JAC grant compliance specialists and financial specialists should work in tandem to attend grantee board meetings and/or meet the new personnel hired for capacity building under the grant.

5. The JAC should recoup advanced grant funds from organizations whose grant has been terminated prematurely due to compliance issues, with no option to spend the remaining funds.

The JAC stated they accepted recommendations 1 and 2 and partially accepted recommendations 3,4, and 5.

IIG25-0142 – Facilities Management. The OIIG discovered that a Facilities Management Office employee sought an SBA Economic Injury Disaster Loan (EIDL) totaling approximately $10,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated Cook County Personnel Rule 13 – Dual Employment, as she engaged in multiple unreported outside employments. The preponderance of the evidence also supports the conclusion that the employee violated Cook County Personnel Rule 8.2(b)(36) – Conduct unbecoming an employee or conduct which brings discredit to the County. The employee was not the sole proprietor of a business and submitted false information to the federal government to obtain a financial benefit. The OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. Facilities Management accepted the OIIG recommendations.

IIG25-0145 – Facilities Management. The OIIG conducted an investigation to determine if a Facilities Management employee informed her department that she was engaging in secondary employment as required by the personnel rules. This investigation consisted of a review of open-source records, employment and dual employment records, and Cook County time records. The OIIG also interviewed the subject employee.

The preponderance of evidence in the investigation supports the conclusion that the subject employee violated Cook County Personnel Rule regarding dual employment. Based on this

finding, we recommended that the subject employee receive discipline consistent with the factors set forth in Cook County Personnel Rules, including the department's practice in recent similar cases. Facilities Management issued a one-day suspension to the subject employee.

IIG25-0203 – Building and Zoning. The OIIG received an allegation that a complaint was initiated with the Cook County Department of Building and Zoning (B&Z) alleging that a private residence in the unincorporated section of Glenview, Illinois, was being operated as an illegal boarding house. The complaint further asserted that the B&Z inspector assigned to conduct an inspection of the residence conducted an insufficient investigation into the matter. During our investigation, the OIIG reviewed the B&Z Work Policy Handbook and interviewed the complainant, the subject B&Z inspector, the Building Inspector Chief, and the Assistant Commissioner. The OIIG also conducted a site visit of the alleged illegal boarding house.

The preponderance of the evidence gathered during this investigation shows that the subject inspector violated Cook County Personnel Rule 8.2(b)(14), incompetence or inefficiency in the performance of duties. Rule 8.2(b)(14) defines incompetence or inefficiency as performance at a level lower than that ordinarily expected of other employees in similar positions, due to either a lack of ability, knowledge or fitness, lack of effort or motivation, or neglect. While the subject inspector conducted an inspection, it was insufficient for the intended purpose and was missing key investigatory steps that would have resulted in the identification of an illegal boarding house. A lack of corroborating indicators supporting the existence of an illegal boarding house, standing alone, should not serve as a basis for closing an investigation. The subject inspector did not communicate with the complainant, did not obtain interpretive assistance to ensure effective communication with the property owner, and did not interview neighboring residents. B&Z management described these three steps as integral for an inspection to detect an illegal boarding house. A canvass conducted by the OIIG resulted in the discovery of a neighbor who provided significant corroborative information regarding the existence of the alleged illegal boarding house.

Although the inspection was deficient and therefore problematic, a separate and significant proximate failure stems from policy deficiencies. As written, the B&Z handbook affords inspectors significant discretion in how complaints and inspections are handled, without corresponding procedural safeguards to ensure accountability or uniformity. The absence of formal and codified inspection checklists, documentation standards, evidentiary thresholds, or required follow-up actions limits management's ability to evaluate the adequacy of inspections, identify deficiencies, or hold inspectors accountable when inspections are incomplete or insufficient. This gap also increases the risk of inconsistent enforcement, incomplete investigations, and defensibility challenges in administrative or judicial proceedings.

Based on its investigation, the OIIG made the following recommendations:

1. B&Z should amend its Policy and Procedure Manual and develop and implement a comprehensive inspection procedures manual that supplements the existing policy framework. This manual should include clear, situation-specific guidance for common

inspection scenarios (e.g., complaint-based inspections, illegal occupancy investigations, refusal of entry, language barriers), standardized inspection checklists, documentation and evidentiary requirements, and defined follow-up and closure protocols. Establishing these procedures would promote consistency, strengthen oversight, enhance accountability, and ensure inspections are conducted in a manner that is thorough to reach a high standard of service for County residents. Additionally, formal procedures would provide inspectors with clear expectations while enabling supervisors to more effectively evaluate performance and compliance with departmental standards.

2. B&Z should reopen the complaint and conduct a more thorough inspection of the subject property including speaking with the identified witness and taking into consideration the neighborhood canvass information acquired by the OIIG.

3. B&Z should impose discipline on the subject B&Z inspector. When assessing the appropriate level of discipline, we recommended that consideration be given to the factors set forth in Cook County Personnel Rules, including department practices in recent similar cases.

This report was issued February 20, 2026, and while a timely response was received from B&Z, we are seeking clarification from B&Z as to whether our recommendations were accepted or not.

IIG25-0357 – Bureau of Technology. The OIIG initiated this investigation based on a complaint alleging that a Bureau of Technology (BOT) employee was observed multiple times at his residence during his regularly scheduled workday. It was further alleged that the subject employee consistently concealed his county vehicle at a neighbor's house to give the appearance he went to work. The OIIG's investigation consisted of a review of Global Positioning System (GPS) records, location assignment records, and Cook County Time records, and interviews with BOT employees.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject BOT employee violated County Personnel Rules by falsifying his time records. The preponderance of the evidence also supports the conclusion that the subject BOT employee violated Cook County's Vehicle Policy. In addition, during the course of its investigation, the OIIG found that certain employees were required to sign out certain high-value or specialized tools due to their cost, yet the process for tracking material movement was far less structured. Instead of using a formal system or written documentation, staff routinely relied on verbal communication to relay when and where materials were transferred.

Based on the foregoing, we recommended the following:

1. That BOT impose discipline on the subject BOT employee consistent with the factors set forth in Cook County Personnel Rules, including department practices in recent similar cases.
2. That BOT require all members of the subject employee's department to clock in when they arrive at their first assigned work location for the day and clock out before they leave their final assigned work location for that day.
3. All overtime documentation should go through independent verification to ensure that the hours reported are truthful and accurate.
4. BOT implement a process for material movement including a tracking system—digital or written—that records the issuance and return of materials, as well as the transfer, use, and disposition of materials. Establishing formal procedures and requiring staff to document these activities would strengthen accountability, reduce the risk of loss or misuse, and ensure that management has reliable, verifiable records to support operational oversight.

BOT accepted recommendations 1, 2, and 4 and rejected recommendation 3. The subject employee received a 10-day suspension.

IIG25-0547 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $21,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee did not violate CCH Personnel Rule 12 - Dual Employment, as she was not the sole proprietor of a business and did not otherwise have secondary employment. The preponderance of the evidence does support the conclusion that the employee violated CCH Personnel Rule 8.03(c)(25) – Engaging in conduct that reflects adversely or brings discredit to the System. The employee was not the sole proprietor of a business and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0724 – Cook County Health. The OIIG received an anonymous complaint stating that a CCH employee observed that a coworker appears to be creating and posting videos to social media during scheduled work hours. These videos seem to be recorded from her workspace within the facility, and the posts are timestamped in a manner suggesting they were made while she was on duty. The investigation consisted of a review of the subject employee's dual employment forms, Illinois Secretary of State Corporation records and social media searches. The OIIG also interviewed the subject CCH employee.

The preponderance of the evidence in this investigation supports the conclusion that the subject CCH employee violated the CCH Social Media and Websites: Workforce Use and Conduct policy by filming herself in CCH facilities during work hours and posting the videos on social media as advertisements for her business. The subject employee further violated the policy by

wearing the CCH logo on her clothing while filming some of her business content and promoting her own business on social media. During her interview with the OIIG, the subject employee confirmed that she filmed herself and posted videos about her business while in her work cubicle, which also violates CCH Personnel Rules relating to engaging in non-System business or sales of any kind without prior authorization while on duty, on System premises, in System vehicles or engaged in System activities. The preponderance of the evidence in this investigation also supports the conclusion that the subject CCH employee violated CCH Rules regarding dual employment by failing to report her outside business activities.

Based on the foregoing, we recommended that CCH impose discipline on the subject employee consistent with the factors set forth in CCH Personnel Rules, including department practices in recent similar cases. CCH accepted the OIIG recommendation.

IIG25-0762 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately $20,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as she did operate a business without reporting it to CCH. The preponderance of the evidence 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 the System. The employee was not the sole proprietor of the business she alleged on her loan documents and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated and placed on the Ineligible for Hire List. CCH accepted the OIIG recommendations.

IIG25-0771 – Clerk's Office. The OIIG discovered that a Clerk's Office employee sought a federal PPP loan totaling approximately $20,000. On her loan application, the employee stated she was the sole proprietor of a business.

The preponderance of evidence developed in this investigation supports the conclusion that the employee did not violate Cook County Clerk's Office Policy Manual 4.13 – Dual Employment, as she was not the sole proprietor of a business and did not otherwise have secondary employment. The preponderance of the evidence supports the conclusion that the employee violated Cook County Clerk's Office Policy Manual Section 2.2(a)(13) - other act that brings disrepute to CCCO or its Employees, or otherwise cause public distrust. The employee was not the sole proprietor of a business and submitted false information to the federal government to obtain a financial benefit. Based on the serious nature of the misconduct, the OIIG recommended the employee be terminated. The Clerk's Office accepted this recommendation.

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, 2026, to June 30, 2026, the Office of the Independent Inspector General received six new Political Contact Logs.

New UPD Investigations not the result of PCLs

The OIIG received no new UPD complaints during the last reporting period. The OIIG also continues to assist and work closely with compliance personnel in the OUP, FP, CCH, and Assessor by supporting the compliance personnel whenever they need assistance to fulfill their duties under their respective Employment Plans.

Employment Plan – Ineligible for 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 Ineligible for Hire Lists include OUP, CCH, Clerk of Circuit Court, FP and the Cook County Assessor's Office. The agencies that do not currently have an Ineligible for 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. Three proposed changes to the Cook County Actively Recruited List;
2. Three proposed changes to the Shakman Exempt List;
3. The hire of four CCH Direct Appointments;
4. Eight proposed changes to the CCH Direct Appointment List;

5. Various proposed changes to the CCH's Employment Plan;
6. Four Exempt Certifications for the Forest Preserves.

Monitoring

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

Other Important Matters

Additional Resources

The second quarter underscored the continued need for a budgetary floor for the Office of the Independent Inspector General. This quarter, we investigated three elected officials—two with sustained findings and one where recommendations were issued. Importantly, these matters were initiated by complaints filed with our Office, not by self-initiated inquiries. This demonstrates why the OIIG must maintain independence in both fact and appearance, and why stable, predictable funding is essential to ensure that critical oversight is never delayed or constrained.

We also completed four property tax investigations involving exemption fraud, misclassification, wrong valuations, and potentially improper Homeowner and Senior Freeze exemptions. Property tax oversight is complex, labor-intensive, and central to ensuring equity and accuracy in property tax liabilities. Additional resources are needed to meet increased concerns, strengthen our capacity to detect and deter fraud and mismanagement, and address issues promptly. Establishing a budgetary floor—along with pursuing additional staff for 2027—remains a priority to ensure we can meet the growing demands of our mandate effectively and independently.

OIIG Personnel Actions

This quarter, our office selected two highly qualified candidates to fill vacant Deputy Inspector General and Investigator positions. Jeff Ryan was selected as Deputy Inspector General of the Compliance and Program Review section. Prior to joining the OIIG in June 2026, Mr. Ryan served 25 years within the federal government. He began his law enforcement career in 2000 as a Uniformed Division Officer with the U.S. Secret Service, later serving with the Federal Air Marshal Service. In 2005, he joined the U.S. General Services Administration Office of Inspector General as a Special Agent. He was promoted to Assistant Special Agent in Charge in 2015 and to Special Agent in Charge of the Midwest Division in 2018. Matt Lapata was selected as an OIIG Investigator. Mr. Lapata holds a law degree from the University of Michigan Law School and has spent 7 years working as a litigator for Skadden, Arps, Slate, Meagher and Flom LLP.

Additionally, Sofia Raymundo was selected to fill a vacant Administrative Assistant position. Ms. Raymundo is a former employee of the Chicago Board of Education Law Department where she held roles as an Investigative Aide and Administrative Assistant. In the fourth quarter of 2025, Steven Poniatowski joined the OIIG as an OIIG Investigator. Mr. Poniatowski served 23 years as a special agent with Homeland Security Investigations.

Conclusion

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

Very truly yours,

Tirrell J. Paxton
Independent Inspector General

cc: Attached Electronic Mail Distribution List

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

Hon. George A. Cardenas, Board of Review
Hon. Larry R. Rogers, Jr., Board of Review
Hon. Samantha Steele, Board of Review
Hon. Thomas Dart, Sheriff
Hon. Fritz Kaegi, Cook County Assessor
Hon. Maria Pappas, Treasurer
Hon. Monica Gordon, County Clerk
Ms. Lanetta Haynes Turner, Chief of Staff, Office of the President
Ms. Laura Lechowicz Felicione, General Counsel - Deputy Chief of Staff Legal, Government, and Legislative Affairs
Dr. Erik Mikaitis, Chief Executive Officer, Health and Hospitals System
Mr. Jeffrey McCutchan, General Counsel, Health and Hospitals System
Ms. Ellie Bane, Chief Legal Officer, Health and Hospital System
Mr. Adam Bianchi, General Superintendent, Forest Preserves of Cook County
Ms. Jennifer King, Executive Director, Board of Ethics