



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
3rd Quarter 2026

October 15, 2026

INSPECTOR GENERAL'S INTRODUCTION

This quarter marks a historic milestone for our office, with 30 completed investigations and issued summary reports—the highest number ever produced in a single quarter. In total, we have generated 90 summary reports in 2026, already surpassing the 57 reports issued in all of 2025. This significant increase in productivity reflects both the valuable contributions of our expanded staff and the implementation of new standard operating procedures that have strengthened the rigor, efficiency, and consistency of our investigative processes. At the same time, we continue to identify issues of substantial fiscal and operational importance across the County. For example, our review of claim denials at CCH indicates that denials have dropped dramatically since our 2018 bad debt expense report, resulting in substantial cost savings. Without adjusting for contractual allowances, CCH could have preserved approximately \$500 million in revenue, and even after adjustments, more than \$300 million in savings remain attributable to these improvements.

Our investigative and oversight work this quarter also addressed several major systemic and departmental concerns. In our review of the Property Tax System implementation, we determined that no single entity was responsible for the delays; rather, a combination of widespread issues across all parties created a “perfect storm” that severely impeded progress. Additionally, our investigation into improper farmland tax classifications revealed troubling patterns of property owners misrepresenting land use to obtain reduced tax assessments, shifting the tax burden onto honest taxpayers. We also examined deficiencies within the Sheriff’s Office of Professional Review, including a case involving a deputy reportedly arriving to work intoxicated while carrying an illegal firearm. After the Sheriff disputed our authority and rejected our recommendations, we requested a hearing before the Cook County Board of Commissioners and will establish a dedicated public safety oversight division within the OIIG. Other matters this quarter included a finding that an employee attempted to subvert the CCAO Employment Plan, constituting a Shakman violation, and another case in which the preponderance of evidence established sexual harassment and physical aggression in violation of multiple personnel rules.

Although production has increased, complaint volume continues to rise. Based on current trends, we are on pace to receive approximately 1,000 complaints in 2026—an increase of nearly 20 percent over last year. As noted in prior reports, the office remains underfunded, affecting our ability to complete complex investigations, law enforcement complaints, and review large-scale instances of waste and mismanagement in a timely manner. Establishing a budgetary floor remains a critical priority, and we intend to seek additional staffing for 2027 to meet the expanding oversight demands placed upon this office.

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OFFICE OF THE INDEPENDENT INSPECTOR GENERAL

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October 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 (3rd 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 July 1, 2026, through September 30, 2026.

OIIG Complaints

The Office of the Independent Inspector General (OIIG) received a total of 279 complaints during this reporting period and 696 for the year.¹ The OIIG initiated 25 new OIIG investigations during this period and still have a total of eight matters under investigation. Additionally, 87 OIIG inquiries have been initiated during this reporting period while a cumulative total of 151 OIIG inquiries remain pending at the present time. We referred 54 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 3rd 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.

IIIG17-0421 – Cook County Health. This matter involved a public statement relating to a supplemental review of Cook County Health's (CCH) bad debt expense.

Background

On March 22, 2018, the OIIG released a report that highlighted operational issues in CCH's billings and collections process that resulted in substantial revenue loss related to claim denials and rejections by private health insurance and government programs. The OIIG found that CCH experienced at least \$265 million in denials and rejections resulting in projected revenue loss of \$165 million from 2015-2017.

On August 30, 2019, we performed follow up procedures to evaluate whether CCH claim denials had improved. The OIIG found that CCH had experienced an additional \$170 million in denials and rejections with a projected revenue loss of \$105 million over an 18-month period for fiscal year 2018 through May 31, 2019.

Based on our findings, the OIIG recommended that CCH implement certain measures to improve bad debt expenses. Specifically, the OIIG recommended the following remedial actions:

CHH should strengthen its claim denial prevention efforts by increasing quality control staffing and tightening oversight throughout the revenue cycle. This includes improving review processes, enhancing training, and ensuring the workforce has the skills and motivation required to meet performance standards. Filling open positions with qualified personnel and replacing consistently underperforming staff are essential steps to reduce errors that lead to financial losses.

Additionally, CHH should reassess its policy of providing nonemergency services when insurers will not reimburse the organization. At the same time, medical providers should receive better guidance to ensure treatment choices align with payer requirements for reimbursement. Strengthening provider education and aligning practices with payer guidelines can help minimize avoidable denials.

Finally, CCH senior leadership should reinforce the importance of timely, accurate completion of patient medical records and implement oversight and corrective measures for repeated noncompliance. CHH should also improve training for physicians and nurses on proper appointment scheduling and increase collaboration with Managed Care to prevent denials caused by missing pre-certifications, pre-authorizations, or non-covered services.

OIIG Review

<i>In thousands</i>	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY YTD 2026	Total
FY 2018 Claim Denials	\$ 115,949	\$ 115,949	\$ 115,949	\$ 115,949	\$ 115,949	\$ 115,949	\$ 57,975	
Annual Claim Denials	82,587	46,613	48,739	38,223	37,184	(7,149)	4,001	
Savings	\$ 33,362	\$ 69,337	\$ 67,211	\$ 77,726	\$ 78,765	\$ 123,099	\$ 53,973	\$ 503,473
Contractual Allowance	62%	62%	62%	62%	62%	62%	62%	
Savings w/ Contractual Allowance	\$ 20,684	\$ 42,989	\$ 41,671	\$ 48,190	\$ 48,834	\$ 76,321	\$ 33,464	\$ 312,153

The chart represents the OIIG’s review and evaluation of CCH claim denials from 2020 through mid-2026. Our analysis establishes FY 2018 claim denials as a baseline period and compares claim denials to FY 2020 and subsequent periods. The first row lists the *baseline* FY 2018 claim denials as \$115,949,000. The second row shows the actual annual claim denials for each subsequent fiscal period. The “Savings” row calculates the reduction in denials by subtracting each year’s claim denial amount from the FY 2018 baseline. For example, if FY 2018 denials were \$115,949,000 and a later year had \$100,000,000 in denials, the savings are the difference: \$15,949,000. When added across all periods, total savings amount to \$503,473,000 from 2020 to FY 2026 (mid-year).

The \$115,949,000 in claim denials represent the total account balances “written-off” due to non-collections. This figure is not the actual cash that would have been received due to reductions on remittances called contractual allowances. Based on our examination, the OIIG applies a 62% contractual allowance to the total claim denials for each period to determine the actual cash loss for CCH. Therefore, the OIIG adjusts the savings to reflect the portion of charges that would realistically be reimbursed after payer discounts.

The row titled “Savings w/ Contractual Allowance” takes each savings amount and multiplies it by 62%. For instance, the \$100,000 savings become \$62,000 after applying the 62% factor. When totaled across all periods, adjusted savings equal \$312,153.

Conclusions and Findings

The OIIG initiated its review of CCH’s bad debt expense in 2017 following concerns raised during a Cook County Board of Commissioners Budgetary Hearing. During the course of this review, the OIIG determined that CCH’s revenue cycle operations had incurred over \$265 million in losses across a three-year period, largely due to clerical errors and systemic mismanagement. Subsequent follow-up procedures revealed that claim denials continued to escalate, reaching more than \$115 million in 2018.

The chart above demonstrates that claim denials have decreased significantly since the OIIG issued its bad debt expense report in 2018. This improvement has undoubtedly generated significant financial benefits to CCH and the County. Without adjusting for contractual allowances, CCH could have saved approximately \$500 million dollars. After adjusting for typical reimbursement rates, CCH could still have preserved over \$300 million in revenue. The data

underscores the value of strengthening revenue cycle internal controls, improving staffing levels, and providing the Revenue Cycle Department with support.

Recommendations

The OIIG believes that its findings and recommendations helped spur meaningful change within CCH and created an environment in which dedicated Revenue Cycle Department staff could improve performance. To sustain and expand these gains, senior management must continue to prioritize investment in the revenue cycle, particularly through adequate staffing and the modernization or maintenance of billings and collections systems. The CCH Board of Directors should closely monitor these efforts to ensure that CCH does not forfeit the significant progress already achieved by the Revenue Department.

Additionally, CCH senior leadership should reinforce the importance that physicians timely, accurately and completely document their services so that all patient services can be coded and submitted for payment. CCH should also improve collaboration with Managed Care to prevent denials caused by missing pre-certifications, pre-authorizations, or non-covered services.

The full public statement on this matter along with the CCH response can be found on the OIIG [website](#).

IIG24-0110 – Assessor’s Office. The OIIG conducted a review concerning the Cook County Assessor’s Office’s (CCAO) misclassification of property as Farmland resulting in unwarranted tax breaks.

Background

Property classified as a Farm (Class 2-39) in Cook County carries a tax benefit for owners. Farm properties are not subject to equalization, meaning they are not subject to the Illinois Department of Revenue (IDOR) multiplier (2.8683 as of April 2026) applied to a property’s Assessed Value to calculate Equalized Assessed Value (EAV). Most other property classifications in Cook County, such as residential, commercial, industrial and vacant land, are subject to this multiplier. This results in Farm property tax being calculated from a substantially lower EAV than other types of real property.

On its website, the CCAO provides the following example of how a tax bill is calculated:

\$100,000	2019 Estimated Fair Market Value
<u>X.10</u>	Assessment Level (10% for residential properties)
\$10,000	2019 Assessed Value
<u>X 2.916</u>	2019 State Equalizer
\$29,160	2019 Equalized Assessed Value (EAV)
<u>-10,000</u>	2019 Homeowner Exemption

\$19,160	2019 Adjusted Equalized Assessed Value
<u>X.08</u>	2019 Tax Rate (example; your tax rate could vary)
\$1,532.80	Estimated Tax Bill in <u>dollars</u>

In the case of Farmland, the equalizer above would not be applied, resulting in a substantially lower EAV.

The CCAO explains how it classifies property as Farm in a document on its website titled “Eligibility Bulletin, Class Change for Farmland.” The bulletin explains that, to determine whether real property meets the definition of a Farm, the CCAO uses the State of Illinois’s definition contained in Section 15-175 of the Illinois Property Tax Code (35 ILCS 200/1-60), which defines real property used as a farm, in pertinent part, as follows:

When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use....

In the bulletin, the CCAO says it also follows the guidance of the Illinois Department of Revenue set forth in IDOR Publication 122, “Instructions for Farmland Assessments.” The bulletin says property owners must file an affidavit with the CCAO by January 31st of each year attesting to the continued use of the property as a Farm.

The Farmland Affidavit, available on the CCAO’s website, requires filers to provide the CCAO with PINs, total acreage, and acreage farmed and not farmed. Instructions at the beginning of the Farmland Affidavit read, “Failure to file a completed affidavit, with the correct information by the required deadline, may result in the removal of the property from the Farmland program.” The affidavit requires the owner to acknowledge that “filing false or fraudulent information with the Assessor’s Office, with the intent to... evade the law in relation to the assessment of the property, is a Class A misdemeanor under... the Property Tax Code....”

The Farmland Eligibility Bulletin informs Farm property owners and applicants for Farm classification that the CCAO may perform field inspections to determine the portion of land identified by Property Identification Number (PIN) used solely for farming and may require

“documentation and/or information” to confirm the PIN continues to be used as a Farm. The bulletin provides that “periodic audits will be conducted to determine if the land and/or improvements continues to be used for farming activities.”

OIIG Review

Scope

We requested from the CCAO a list of all PINs classified by the CCAO as 2-39 (Farm) existing in Cook County as of tax year 2025.² The CCAO provided us with a list of approximately 989 PINs. We reviewed all 989 PINs using Cook Viewer.³ For our review, we selected 20 PINs which did not appear to us to be Farms based on aerial imagery from Cook Viewer. We requested the entire CCAO file for each of those 20 PINs from 2015 through present.

Objectives

The OIIG’s objectives were to:

- 1) Identify instances of taxpayer noncompliance with requirements for renewal of Farm status for their property;
- 2) Identify instances of CCAO detection of such noncompliance; and
- 3) Evaluate the CCAO’s oversight of Farm status annual renewals.

Methodology

Our review was to determine whether the CCAO had on file annual affidavits from the property owner to maintain Farm classification, and whether the existing affidavits comported with legal requirements for Farm classification. We used Cook Viewer and interviews of CCAO managers and staff to determine whether each of the 20 PINs reviewed met the legal requirements for Farm status or whether the CCAO had reclassified the PINs in the event the PINs did not meet such requirements. Our review did not focus on initial applications for Farm classification, but on taxpayers’ compliance with their statutory obligation to submit an annual affidavit to the Assessor attesting to the continued use of their property as Farms—and whether those affidavits appeared accurate.

OIIG Findings and Conclusions

² Some of the PINs the CCAO identified as 2-39 (Farm) in their 2025 production to the OIIG have since been reclassified by the CCAO to 1-00 (Vacant Land).

³ Cook Viewer is Cook County’s official interactive property map and Geographic Information Systems (GIS) platform. It provides current and historical aerial imagery of PINs in Cook County, among other functions.

Our review determined that conditions exist within the CCAO which allowed ineligible property owners in Cook County to claim Farm status on their property and receive a tax benefit. We find that the CCAO lacked an internal system to monitor taxpayer compliance with the statutorily required annual affidavit for renewal of Farm classification. The CCAO Incentives analyst who handles Farm affidavits told us that she simply defaulted to renewing Farm classification each year. As a result, multiple property owners received a tax benefit to which they were not entitled.

The difference in Farm market values and assessed values versus Vacant Land and other classification values can be substantial. As examples, according to the CCAO's online property value records, PIN 1, which aerial imagery shows to be a pond going back more than ten years, saw its market value increase from \$3,760 to \$36,350 in 2025 after it was reclassified from Farm to Vacant Land. PIN 7 saw its market value increase from \$560 to \$5,380 in 2025 after it was reclassified from Farm to Vacant Land. PIN 8 saw its market value increase from \$2,840 to \$32,930 in 2025 after being reclassified from Farm to Vacant Land.

This situation did not develop recently. While no PIN in our review had a complete set of annual Farm affidavits on file with the CCAO, we found instances, such as with PIN 7, which had an affidavit from 2015 on file but nothing subsequent; and PINs 8, 9, and 10, where the CCAO had no affidavits for the past 10 years in their records.

While we found that the CCAO lacked an internal system by which to monitor annual Farm affidavits, the continued misclassification of certain PINs as Farms appeared to also be due to misstatements submitted to the CCAO by taxpayers in Farm affidavits. The CCAO should seek back taxes from these property owners in the interests of fairness to taxpayers in Cook County who fulfill their obligations to the County in an accurate and honest manner. As the Cook County Treasurer noted in 2025, "Property taxes are a zero-sum game. When one group of property owners pays a smaller share of an ever-increasing overall tax bill, others whose property values remain level or rise pay more."

Despite our findings above, the CCAO is to be commended for the proactive steps they have taken to resolve the Farm classification problem. Certain CCAO officials, such as Senior Legal Counsel A and B, acknowledged the problem in late 2025 and are taking steps to ameliorate it. The vigilance of the Director of Residential Valuations resulted in the detection and correction of several PINs misclassified as Farms during his daily work.

OIIG Recommendations

Based upon the foregoing, the OIIG recommended the following:

1. The CCAO should ensure that owners of properties classified as Farm are fulfilling their obligation to submit an annual Farm affidavit to the CCAO. The CCAO should

consider removing Farm classification from any PIN without the required annual Farm affidavit.

2. The CCAO should continue its Farm audit to identify all PINs in Cook County which have been erroneously claimed to be Farms.
3. The CCAO should, within statutory limits, seek back taxes from all property owners who wrongfully claimed the Farm classification.
4. The OIIG will refer this matter to the State's Attorney's Office for further review and any action they deem appropriate. The Assessor's Office should be prepared to provide all relevant documentation, records, and statements upon request and as required by the State's Attorney's Office during their review of this matter.

The full public statement on this matter along with the CCAO response can be found on the OIIG [website](#).

IIG24-0489 – Cook County Health. The OIIG received an allegation that a CCH employee was abusing FMLA leave. During our investigation relating to that allegation, we developed evidence that the employee had violated CCH's Workplace Violence policy. The OIIG reviewed the employee's FMLA leave approvals and records of her work attendance from Cook County Time (CCT). We interviewed the employee and several of her co-workers and managers.

The evidence acquired in this investigation does not support the conclusion that the employee violated CCH Personnel Rule 6.03(c), Abuse of FMLA Leave. However, the preponderance of the evidence acquired in this investigation does support the conclusion that the employee violated CCH Personnel Rule 1.11, Workplace Violence, and CCH Personnel Rule 8.03(c)(29), Intimidating or coercing another Employee including, but not limited to, conduct that amounts to a written, physical or verbal threat. We were concerned by the lack of action taken by a CCH manager in the subject employee's unit even after they were made aware of the employee's conduct. While this inaction may be attributed to a lack of understanding of CCH's workplace violence and associated policies, training may ameliorate management's shortfall in this regard.

Based on our findings, we made the following recommendations:

1. The subject employee receive discipline consistent with the factors set forth in CCH Personnel Rule 8.04(c), including CCH's practice in recent similar cases.
2. All employees assigned to the subject employee's unit, including managers, receive training relating to CCH's Workplace Violence Policy within six months.

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

IIG25-0086 – Cook County Health. This investigation was initiated by the OIIG based on a complaint alleging that a Cook County Health (CCH) employee used their CCH email to purchase a billboard for their reelection campaign. This investigation consisted of a review of the Cook County Clerk's Office's election results archive, a review of the subject employee's emails, and interviews with the subject employee and their supervisor.

The preponderance of the evidence developed in this investigation supports the conclusion that the subject employee violated CCH Personnel Rules on ethics when she used CCH time and resources to purchase a billboard for their and other candidates' election campaigns.

Based on our findings, the OIIG recommended that disciplinary action be imposed upon the subject employee consistent with the factors set forth in the Personnel Rules, including past practice involving similar cases. CCH accepted the OIIG recommendation.

IIG25-0139 – Facilities Management. During the course of an investigation of an employee in the Department of Facilities Management (DFM), the OIIG discovered that the subject employee had been arrested while employed by Cook County. The OIIG continued its investigation to determine if the subject employee violated County Personnel Rule 8.2(b)(11) relating to convictions for State or Federal misdemeanors or felonies.

Cook County Personnel Rule 8.2(b)(11) provides, in relevant part, that the following conduct, when engaged in by an employee, will result in discipline which may include discharge unless the employer, taking circumstances into account, deems it to be excusable:

Conviction of a State Class "A" or Federal misdemeanor, felony, or plea of nolo contendere, regardless of whether on duty or on the premises of any County facility where such conviction has a substantial relationship to the employment being held/sought or employment would involve an unreasonable risk to property or the safety or welfare of individuals or the public.

The investigation revealed that the subject employee was arrested in 2023 for felony possession of a firearm resulting in a guilty plea.

Chicago Police Department (CPD) body-worn camera footage showed the encounter with the subject employee during a traffic stop. CPD asked subject employee to exit his vehicle and asked him if he was a conceal/firearms card holder. The subject employee immediately ran from CPD. After a foot pursuit, the subject employee was captured. The subject employee said the gun was "clean" and registered in Indiana, but it did not belong to him. Further, he stated that the gun was for his protection. The subject employee informed CPD that he worked for the County as a janitor. The video shows the subject employee's County ID around his neck. The subject employee told CPD he ran because he did not want to lose his job. A Glock firearm was recovered, the magazine was loaded, and one round was in the chamber. The subject employee told CPD that he did not have a Firearms Owner's Identification (FOID) or Conceal Carry License (CCL).

According to the CPD website arrest search, the subject employee's booking sheet features him wearing a Cook County work shirt.

The OIIG attempted to interview the subject employee but was informed that he had resigned without providing a reason for his resignation.

The preponderance of evidence developed in the investigation supports the conclusion that the subject DFM employee violated Cook County Personnel Rule 8.2(b)(11), conviction of a misdemeanor. The employee was arrested for felony possession of a weapon. He pled guilty, the charge was amended to a misdemeanor, and he served two days in jail.

In his role as janitor, the subject employee had access to sensitive areas including the Maywood Courthouse intake and lockup area. During previous DFM interviews, the OIIG learned janitors have access, due to their job function, to offices, courtrooms, intake, and inmate lockup areas. With this access, the subject employee had the potential to interact with arrestees and law enforcement personnel. The subject employee's conviction on weapons offenses demonstrates an unreasonable risk to the safety or welfare of individuals or the public.

Although the subject employee resigned prior to termination, the OIIG would have recommended his dismissal. His conviction for a firearm offense is a significant aggravating factor in the recommendation to DFM to place the subject employee on the Ineligible for Hire List. Facilities Management accepted the OIIG recommendation to place the employee on the Ineligible for Rehire List.

IIG25-0260 – Property Tax System Contract. This matter involved a public statement relating to a review initiated by this office concerning a \$29,951,736 contract between the County and Contractor A to implement a property tax and appraisal information system.

Background

In September 2015, the Cook County Board of Commissioners approved a multi-year professional services contract between the Bureau of Technology ("BOT") and Contractor A to modernize and improve the County's property tax and appraisal system. Although BOT executed and managed the agreement, the system was intended for use by four separately elected County offices central to the property-tax cycle: the Clerk's Office, the Assessor's Office, the Board of Review, and the Treasurer's Office. Together, these offices rely on shared data and coordinated workflows to administer assessments, calculate tax rates, issue tax bills, and manage collections.

The contract term was for 7½ years, concluding on March 31, 2023, with a total value of \$29,951,736. It required Contractor A to deliver a modernized, integrated Property Tax System and obligated the County to provide substantial cooperation, including staff time, subject-matter expertise, and coordinated scheduling of implementation activities. The agreement emphasized

that successful delivery depended on active participation from all four user offices, each of which had distinct operational needs and statutory responsibilities.

In 2017, the County entered into a contract with Contractor B to conduct a comprehensive audit of the County's Property Tax System, including an evaluation of current processes, data integrity, and system performance.

The County also entered into a related contract with Contractor C. Under this agreement, Contractor C is responsible for serving as the project manager and providing quality assurance testing services. Contractor C serves as the primary liaison between Contractor A and the County's separately elected officials. This structure was designed to promote communication, resolve issues, and implement the Property Tax System while not directly managing the technical aspects of the project.

Despite the County experiencing over \$63 million⁴ in expenses for these three contracts, County stakeholders encountered severely delayed tax bills.

Delayed property tax bills create a cascade of problems for Cook County stakeholders. Property taxpayers rely on predictable billing cycles to manage their household finances, and when that cycle breaks, the consequences ripple outward. Further, the dysfunctional tax system causes taxpayers to encounter budgeting uncertainties, late refunds or exemptions, and reduced access to public services. Moreover, municipal taxing districts experience potentially higher long-term costs because they must borrow money to cover operating expenses and incur interest costs. Additionally, repeated delays undermine confidence in the County's ability to manage essential functions.

OIIG Review

After concerns from elected officials and members of the public regarding delays in the issuance of property tax bills, the OIIG initiated a review of the contracts and the overall project.

Cook County's Property Tax System is a multi-agency process in which each office performs a distinct, sequential role. Because the work of one office cannot begin until the previous office completes its portion, the timing of tax bills depends on coordinated performance across all four tax-administration offices. Understanding these roles is essential for evaluating delays, identifying points of failure, and assessing accountability within the system. The table below summarizes the responsibilities of each office and illustrates how their work connects to the issuance of property tax bills.

⁴ This amount includes two amendments to a BOT and Clerk of the Circuit Court \$8.5 million contract to include the property tax project.

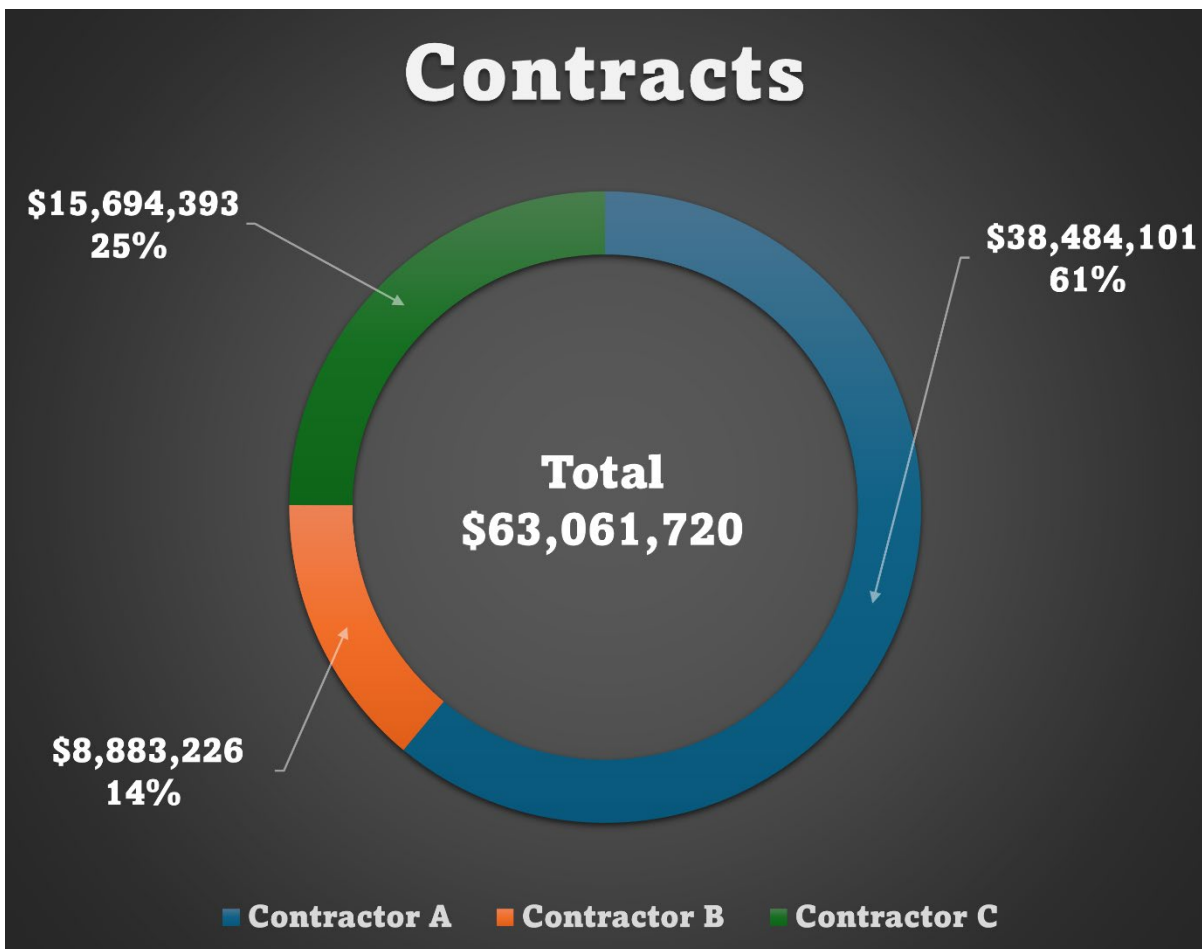
COOK COUNTY'S

PROPERTY TAX SYSTEM



The OIIG reviewed the contracts to understand how their structure, management, and execution contributed to delays in issuing timely property tax bills for Cook County taxpayers. As part of this review, the OIIG conducted interviews with leadership and staff from the BOT, the three separately elected offices,⁵ and representatives from Contractors A and C. These interviews were used to identify the challenges, conduct, and operational conditions that affected the implementation of the Property Tax System and, ultimately, the County's ability to deliver tax bills on schedule. This fact-finding process helped clarify how inter-office coordination, technology performance, and contract-management practices shaped the timeline and reliability of the property tax cycle.

Project Cost



The County originally entered into a contract with Contractor A for the project for approximately \$29 million in 2015. The County entered into a contract with Contractor B for

⁵ The OIIG interviewed representatives from the Clerk's Office, Treasurer's Office, and Assessor's Office.

⁶ To date, the amounts paid to Contractor A-C are less than the full contracted amounts.

information audit services in 2017 and with Contractor C in 2019 to serve as project manager and provide quality assurance testing services. The contract expenses to date have totaled more than \$63 million. As of the date of this report, the County and Contractors do not have an end date for the project.

Conclusions and Findings

After careful consideration of all the information and interviews, the OIIG determined that the problems with the new Property Tax System implementation could not be attributed to one source. We found, however, there were a myriad of problems spread across all parties involved that created a “perfect storm” and severely delayed the implementation of the new Property Tax System. We have highlighted the following findings:

- The OIIG found that Cook County’s political structure inherently creates operational challenges and delays, particularly because key functions are divided among separately elected officials whose offices operate with significant autonomy. Changes in political leadership, turnover in senior staff, and shifting administrative priorities further disrupted continuity, impeded coordination, and slowed the implementation of the project.
- The OIIG found that County employees and Contractors demonstrated strong commitment in undertaking the enormous challenge of modernizing the County’s antiquated Property Tax System. County front-line employees worked diligently to implement the new system while continuing to perform their regular duties. Additionally, contractors were reported to have worked late nights and weekends to keep the project moving forward. Their dedication was significant and should not be overlooked.
- Despite their dedication, Contractor A was slow to respond to County inquiries and repeatedly failed to correct the identified errors (“defects”) in a timely manner. However, its performance should be evaluated in the context of a large-scale, highly complex project. The work involved an antiquated system for the second-largest county in the country, which significantly increases the difficulty and likelihood of delays.
- The OIIG found that requirements were not fully defined at the outset, changed mid-project, and were interpreted differently by each separately elected office. Initially, the separately elected officials in certain cases failed to include subject matter experts who use the information systems to complete their responsibilities. This caused repeated defects and rework.
- We believe that BOT was late to hire Contractor C as a project manager to coordinate the efforts and assist with communication for BOT, the separately elected officials, and Contractor A.

- The project experienced significant employee turnover at critical leadership positions. Contractor A had four different project managers during the project due to personality conflicts, disagreements, and discord. Both the Assessor's Office and Clerk's Office have encountered turnover at the elected official positions.
- Additionally, the Separately Elected Offices relied on information from each other to perform their responsibilities in the old Property Tax System but simultaneously operated on different "auxiliary" systems that were not connected or did not share information. Since the County had a very antiquated Property Tax System, Contractor A was unable to "grab all the data" from the "legacy systems" due to the volume and complexity of the information, resulting in incomplete transfers into the new platform.
- We also found evidence to suggest that the Treasurer's Office has been less than fully cooperative with the implementation of the Property Tax System. Further, we received statements that someone from the Treasurer's Office used highly offensive, demeaning, and racially charged statements aimed at Contractors and County employees which delayed the project.

Recommendations

The timely issuance of property tax bills is critical because delays impose substantial and often crippling financial burdens on municipalities and property owners. Based on the facts gathered during this review, we present the following recommendations to help address the systemic issues identified and to support the successful implementation of the Property Tax System.

1. Cook County's decentralized political structure involves multiple separately elected offices. Therefore, the President's Office should work with the Board of Commissioners to amend the Cook County Code so that the Office of the Chief Procurement Office must notify the OIIG when a project involving multiple offices experiences material delays, cost overruns, system failures, or governance breakdowns.
2. The OIIG recommends that the County's Procurement Office undertake more robust due diligence when preparing for projects of this scale and complexity. Prior to entering into a contract of this magnitude, the County should conduct a comprehensive assessment of its existing systems, operational constraints, and potential points of failure. Additionally, the County would have benefited from hiring a dedicated project manager at the outset to identify foreseeable risks, coordinate stakeholder expectations, and ensure that both internal and external responsibilities were clearly defined. Strengthening these preparatory steps will reduce avoidable delays, establish multi-office collaboration, and improve accountability in future large-scale projects.

3. Since BOT entered into the contracts, it should periodically review whether the Contractors have adequately staffed the project with the appropriate expertise and temperament to receive and rectify any errors, defects and recommendations from BOT and separately elected offices to ensure the Property Tax System will be effective and timely implemented.
4. Since BOT and Contractors A and C failed to provide the OIIG with firm completion dates for the project, the OIIG recommends that BOT provide the Board of Commissioners with a date when the project will be done and fully operational during the next Technology and Innovation Subcommittee meeting. If BOT can only give a tentative date for when the Property Tax System will “Go Live” then there should be clear and succinct reasons for such delays.
5. Based on witness statements regarding inappropriate comments made by the Treasurer’s Office to Contractor employees, we recommend that the relevant officials and employees of the Treasurer’s Office participate in sensitivity training to prevent unnecessary delays and inefficiencies in County operations and contracts.

The full public statement on this matter along with the various agency responses can be found on the OIIG [website](#).

IIIG25-0599 – Emergency Management and Regional Security. This investigation was initiated by an anonymous complaint to the OIIG alleging that the Department of Emergency Management and Regional Security (EMRS) Daily Situation Reports (DSRs), which include a list of links to publicly available news articles, have exhibited inappropriate bias, particularly against Israel and India. During the investigation, the OIIG interviewed two EMRS employees who are primarily responsible for creating and disseminating the DSRs and reviewed a selection of 23 DSRs, including 357 articles citing 72 different sources.

In the anonymous complaint, the complainant states that they are “writing to formally raise a concern regarding the content of the [DSRs] currently being disseminated to external partners by the [EMRS].” The complainant alleges that they have “observed repeated instances where the reporting [linked in the DSRs] contains language and framing that suggest an inappropriate bias, particularly against Israel and India.” In support of this allegation, the complainant cites three DSRs which include “a sample of concerning content.” (hereinafter “the subject articles”). Two of the articles cited related to the conflict between Israel and the Palestinians in Gaza and the other related to a conflict between India and Pakistan.

According to the complaint, the inclusion of the subject articles “not only risks undermining the objectivity and accuracy expected in these reports but also jeopardizes the trust we have built with our partners. Situation reports should present verified facts and balanced assessments without partiality or political leanings.” The complaint adds that “maintaining neutrality and professional integrity is essential, especially when information is shared with such

a broad and diverse audience. Allowing biased language to continue in official products could damage our reputation, weaken our partnerships, and diminish the value of the reports themselves.”

The preponderance of the evidence does not support the finding that EMRS engaged in prohibited bias by including the subject articles in the DSR. The complaint does not specify the type of bias alleged. Thus, the OIIG primarily assessed whether EMRS engaged in prohibited political activity in violation of the Cook County Ethics Ordinance by including the subject articles.

As an initial matter, based on its review of the DSRs, it does not appear that EMRS is engaging in biased communication by including the subject articles. In addition to reviewing the content of the articles provided in the DSRs, the OIIG reviewed the political bias and reliability of the sources of those articles. The OIIG based its analysis on ratings provided by Ad Fontes, a non-partisan corporation that reviews the political bias and accuracy of news sources. In the DSRs reviewed by the OIIG, EMRS cites 71 different sources, including local news sources like NBC Chicago, national news sources like ABC News, and international news sources like BBC. Additionally, EMRS cites various industry sources like Cybersecurity News or Police 1. Of the sources cited in the reviewed DSRs, Ad Fontes provides grades for 50 sources, and does not provide grades for 21 of the sources.

The vast majority of sources cited in the DSR are reliable and non-biased. Of the sources for which ratings are provided, 46 are rated a “Middle or Balanced” in political bias. Three sources, Al Jazeera, CNN, and the Journal Sentinel, skew left, while one source, Fox News, skews right. “Skewing” left or right indicates a modest partisan bias and not a significant bias. 92% of the sources for DSR articles are from sources with limited bias. A small proportion, 8%, are from sources that skew left or right. To the extent that the sources have a modest political bias, however, they are still largely reliable and engaged in factual reporting. The analysis is consistent with Employees A and B’s explanations of their approach to sourcing articles for the DSRs. Both Employees explained that the purpose of including articles is to provide information that may have relevance for public safety. Employee A explained that, although EMRS attempts to avoid bias as much as possible, it is sometimes necessary to include articles with a particular viewpoint for informational purposes. As Employee A explained, “a political point of view can be helpful because you need to know what’s being said” because it lets people know “how narratives are developing.” Employee A noted that the DSR should include “every type of threat, even if it’s something people don’t like.” Employee A noted that this is specifically true with respect to the Israel/Palestinian conflict; even though it is an “extremely touchy” subject, there is “a utility in covering sensitive topics.” The OIIG believes Employees A and B are credible in their claim that they seek to avoid bias. Further, the complaint provided no countervailing evidence, beyond pointing to the subject articles, to suggest that Employees A and B are selecting articles that have an inappropriate bias.

Under the Cook County Ethics Ordinance, employees “shall not intentionally perform any prohibited political activity during any compensated time (other than vacation, personal, or compensated time off).” Cook County Ethics Ordinance, Sec. 2-583(c). “Political Activity” is defined as:

Any activity in support of or in connection with any campaign for elective office or any political organization or political committee, but does not include activities related to the support of or opposition of any executive, legislative, or administrative action; if in furtherance of the person’s official duties, relating to bargaining, or that are otherwise in furtherance of the person’s official duties.

Cook County Ethics Ordinance, Sec. 2-562. “Political organization” and “political committee” both refer, specifically, to organizations that advocate for a particular candidate, party, or issue, but not to general political ideas unrelated to an organization. Cook County Ethics Ordinance, Sec. 2-562.

EMRS did not engage in prohibited political activity under the Ethics Ordinance when it included the subject articles because the articles did not relate to partisan political conduct. Even if articles were unfairly biased, which the OIIG has found not to be the case, they would not amount to prohibited political conduct because the views expressed in the subject articles did not relate to any partisan political conduct such as candidate election campaigns or ballot measures. As such, the preponderance of evidence does not support a finding that EMRS violated Cook County Ethics Ordinance by including the subject articles in its DSRs.

In review of the Complaint, the OIIG also considered whether including the subject articles constituted political discrimination or discrimination in the provision or distribution of county services. Cook County Code, Section 44-56 prohibits “political discrimination.” However, Section 44-56 prohibits “political discrimination in all aspects of Cook County *employment*.” (emphasis added). Section 44-56 does not speak to political discrimination in Cook County communications to external parties. Therefore, the provision does not apply to the allegations on the complaint on their face because the complaint does not allege political discrimination in employment decisions.

Additionally, Cook County Human Rights Ordinance (CCHRO), Section 42-39 prohibits unlawful discrimination in the provision or distribution of any Cook County . . . services.” “Unlawful discrimination” means, in part, “discrimination against a person because of the actual or perceived status of that person’s . . . national origin, ancestry, [or] ethnicity.” CCHRO, Sec. 42-31. Although CCHRO, Section 42-39 does not explicitly bar national origin harassment, assuming that it did, EMRS did not engage in national origin harassment by including the subject articles. There is no evidence that EMRS included the subject articles with the intent to harass on the basis of national origin. Further, Israel and India are not frequently addressed in the DSR, so the conduct would not be pervasive, and the subject articles do not include offensive language that would make their inclusion severe. Therefore, there is no basis to find that EMRS has engaged in discrimination in providing county services in violation of CCHRO, Section 42-39.

Finally, the OIIG considered whether the alleged conduct would violate Cook County Ethics Ordinance, Section 2-576, which prohibits the “unauthorized use of property and resources that are owned or leased by the County... such property and resources shall be used for official County...business.” Section 2-576 does not apply because (1) preparing and disseminating the DSR is part of EMRS official County business; and (2) because there is no evidence that EMRS is using County resources to promote a particular agenda or otherwise engage in conduct outside of their authority, there is no basis to find that they have misused County-owned property.

Although we found no violations of County Code by EMRS, we did recommend the following to mitigate against the possibility of similar complaints in the future:

1. EMRS employees responsible for preparing the DSR should draft and include a disclaimer in each DSR explaining:
 - a. That the views expressed in the articles are provided for informational purposes only and do not necessarily reflect the views of Cook County or any of its subdivisions; and
 - b. Articles are included based on their nexus to public safety and that controversial articles may be included because of their informational value.
2. EMRS should codify its selection criteria into a short policy document to avoid claims that it is selecting articles arbitrarily or with bias; and
3. To the extent that it is technically feasible to do so, EMRS should create or implement an “unsubscribe” function so that recipients who do not wish to receive the DSR can unsubscribe without having to contact any particular person at EMRS.

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

IIG25-0601 – Offices Under the President. This investigation was initiated by the OIIG after receiving an allegation that a high-ranking County official (“Official A”) engaged with a department’s management team after a close relative of Official A, who was an employee of that department, was issued discipline. During the investigation, the OIIG interviewed various employees in the department where Official A’s relative worked. The OIIG also reviewed the disciplinary records of Official A’s relative, the Cook County Personnel Rules, the Cook County Code of Ordinances and the Cook County Violence-Free Workplace Policy. In addition, the OIIG attempted to interview Official A.

The preponderance of the evidence supports the conclusion that Official A violated Cook County’s Violence-Free Workplace Policy by trying to intimidate and bully another County employee, which is also a violation of the Cook County Personnel Rules.

The preponderance of the evidence also supports the conclusion that Official A violated the OIIG Ordinance and the Cook County Personnel Rules by refusing to cooperate and participate in an interview with this office.

Based on the foregoing, the OIIG would have recommended discipline for Official A; however, Official A has retired. The OIIG recommended that Official A be placed on the Ineligible for Rehire List. This report was issued September 10, 2026, and a response is not yet due.

IIG25-0640 – Cook County Health. The OIIG initiated this investigation after receiving an allegation that a doctor at Cook County Health (CCH) scheduled a personal elective surgery for himself at a CCH location on a Sunday in violation of the CCH Surgical Scheduling Standards Policy which prohibits elective surgeries on weekends.

During this investigation, the OIIG reviewed the CCH Surgical Scheduling Standards Policy, Operating Room assignment sheet, Cook County Time records for CCH staff involved in the procedure, and a proposed amendment to the Surgical Scheduling Standards Policy. The OIIG also interviewed various CCH personnel including the subject doctor.

The preponderance of the evidence supports the conclusion that subject doctor used his position and influence within CCH to facilitate an elective surgical procedure for his personal benefit in violation of the Surgical Scheduling Standards Policy. The policy provides that procedures scheduled outside normal operating hours are only staffed for trauma and urgent cases. The policy contains no exception for CCH employees or managers scheduling their own elective procedures. The subject doctor's weekend procedure was not available to other CCH employees or CCH patients under the same circumstances. Furthermore, the procedure required the services of a Surgical Technician and a Clinical Nurse outside of their typical work hours, resulting in overtime pay funded by Cook County taxpayers. The violation of the Surgical Scheduling Standards Policy by the subject doctor represents a violation of CCH Personnel Rules. Furthermore, a witness stated that the subject doctor is not the only doctor that she recalls engaging in this conduct in the past. Therefore, the OIIG investigation revealed that senior management has been in violation of the prohibition against performing non-emergency procedures on weekends on at least two occasions.

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

1. That CCH impose discipline on the subject doctor consistent with the factors set forth in Cook County Health Personnel Rule 8.03, including department practices in recent similar cases.
2. That CCH reject a proposed amendment to the Surgical Scheduling Standards Policy. If the amendment is adopted, the policy should expressly prohibit the use of overtime for such procedures and ensure that valuable CCH resources are not diverted to facilitate elective weekend surgeries.

This report was issued August 11, 2026. CCH requested a 30-day extension. As such, a response is not yet due.

IIG25-0746 – Transportation and Highways. The OIIG initiated this investigation based on a complaint that Department of Transportation and Highways (DOTH) motor vehicle driver was captured on video driving erratically and using his cell phone to text and send messages while operating a DOTH vehicle, thereby creating an unsafe working environment.

During this investigation, the OIIG reviewed Cook County Personnel Rules and the video footage of the subject employee using his cell phone while driving. This Office also interviewed the subject employee and his supervisor.

The preponderance of the evidence supports the conclusion that the subject employee violated Cook County Personnel Rules by creating an unsafe working environment by texting while operating a DOTH vehicle, a fact that the subject employee did not refute. By engaging in this conduct, the employee endangered himself, his passenger, and other motorists. We also find that the subject employee violated the Cook County Ethics Ordinance by failing to follow applicable law or regulation. Similarly, the subject employee violated Illinois law which states that, “A person may not operate a motor vehicle on a roadway while using an electronic communication device.” Based on the totality of the evidence, the allegation against the subject DOTH employee is sustained.

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

1. The County imposes discipline on the subject employee consistent with the factors set forth in Cook County Personnel Rule 8.3(c)(5), including department practices in recent similar cases.
2. The subject employee be enrolled in an online driver safety course.
3. DOTH should implement a policy that, when driving, all DOTH drivers are required to utilize either a handsfree device or radio dispatch when communicating with management or other employees.

A response was due on September 28, 2026. The OIIG received a response from DOTH on October 7, 2026, affirming DOTH accepted the OIIG recommendations.

IIG26-0056 – Board of Commissioners. The OIIG received an allegation that during a 2023 Cook County Board of Commissioners meeting, Commissioner A voted “yea” on an agenda item involving a company that employs Commissioner A. During this investigation, we reviewed the Ethics Ordinance, journals of proceedings from meetings of the County Board of Commissioners,

the video of the Board meeting in question, and interviewed the Secretary to the Board and Commissioner A.

The preponderance of the evidence supports the conclusion that Commissioner A violated the conflict of interest provisions of the County Ethics Ordinance. Commissioner A is employed by a company that has a contract with the County. In a 2023 County Board of Commissioners meeting, Commissioner A voted “yea” on an agenda item involving a contract with that company. While the video of the meeting clearly shows that Commissioner A was not in the room at the time of the vote, the Board meeting proceeded via “voice vote” and, therefore, Commissioner A, was properly recorded as voting “yea” on the item. Section 2-578(a)(1) of the Ethics Ordinance does not contemplate intent, and the plain language of the ordinance suggests it is one of strict liability. As such, the allegation is sustained.

While Commissioner A is accurately recorded as voting “yea” on the 2023 Board meeting agenda item involving their company, Commissioner A recently voted “present” on an agenda item involving the company, as well as “present” during another vote years prior. In a matter involving a sustained ethics finding, we would have recommended Commissioner A participate in ethics training. However, Commissioner A’s voting history demonstrates Commissioner A’s understanding of their ethical obligations. Based on the circumstances, it appears that Commissioner A’s yea vote was an oversight rather than an intent to engage in misconduct. Additionally, we understand that renovations to the Board Room, including electronic recordation of votes, seek to enhance voting accuracy and eliminate situations like this in the future. Considering the above, we made no recommendations.

IIG26-0074 – Sheriff’s Office. The OIIG conducted a review to assess how the Office of Professional Review (OPR) within the Sheriff’s Office resolved complaints referred to it by the OIIG.

Background

The OIIG receives numerous complaints each year, prompting us to leverage strong working relationships with other oversight agencies to maximize our effectiveness. Further, the OIIG frequently receives complaints against Sheriff Office employees alleging misconduct, waste and mismanagement. Over time, the majority of these complaints have been referred to OPR for investigation. To ensure that these referrals were received, processed, and resolved in an appropriate manner, the OIIG initiated a review of OPR’s handling of the matters forwarded by our office.

OIIG Review

The OIIG requested that OPR provide a report listing the OIIG referred complaints and describing how the complaints were resolved. OPR did not have a mechanism in place to

efficiently identify and track OIIG's complaint referrals. Therefore, the OIIG provided OPR with the original referrals sent to them for resolution for three years from 2023 through 2025.

OPR subsequently provided the OIIG with a spreadsheet that identified OPR case numbers associated with an OIIG complaint referral. The spreadsheet listed 164 OIIG referrals to OPR. Of those 164 complaints, OPR did not investigate three complaints nor did OPR explain whether these complaints were resolved.

Scope and Methodology

The OIIG established five categories for classifying complaints:

1. Deputy Misconduct & Abuse of Authority ("Abuse of Authority");
2. Corrections Misconduct & Inmate Welfare ("Inmate Welfare");
3. Facility Operations, Property & Administrative Complaints ("Facilities");
4. Civil Rights, Unlawful Enforcement & Legal Process Complaints ("Civil Rights"); and
5. Excessive Force & Assault Allegations ("Excessive Force").

The OIIG selected three categories for further examinations. We selected these categories due to the severity of the allegations. Specifically, we identified the following allegations for further review:

1. Abuse of Authority,
2. Inmate Welfare, and
3. Excessive Force.

The OIIG identified 15 cases from these three categories to determine whether the investigations were thorough, fair, and complete. Then, the OIIG obtained the supporting documentation for the cases from OPR for these 15 cases.

OIIG Findings and Conclusions

The OIIG's review concludes that OPR generally takes appropriate action in response to complaints and referrals; however, several investigations revealed recurring deficiencies in investigative consistency, documentation, and case management. With the exception of one OIIG

referral,⁷ these deficiencies do not necessarily indicate that OPR's ultimate dispositions were incorrect; rather, they demonstrate a need for greater uniformity and accountability in the investigative process.

1. During 2023 through 2025, the OIIG referred 164 complaints related to the Sheriff's Office to OPR for resolution. During our review, the OIIG found that OPR could not locate 3 (1.8%) of the 164 OIIG referred complaints during the period in review. Additionally, the OIIG found that OPR appropriately handled 9 (60%) of the 15 complaints. However, the OIIG found that OPR did not appropriately investigate 5 (33.3%) of the 15 complaints. Furthermore, the OIIG found that OPR did not sufficiently provide an adequate audit trail for 5 (33.3%) of the 15 complaints.
2. Complaint OPR2024-0299 involved allegations that a CCDOC correctional officer was in possession of a stolen firearm and also reported to work under the influence of alcohol or drugs. OPR administratively closed the case because they could not contact the complainant. Based on its review, the OIIG has concerns that interviews were not conducted, locker search requests were not made, or a just-cause breath analysis or drug tests were not performed on the officer.
3. Complaint INF2025-2464 involved allegations that on several occasions when the complainant contacted the CCDOC to inquire about her relative's (Cook County Jail inmate) extradition status, the CCDOC personnel on the call were rude, disrespectful, and unhelpful. Based on its review, the OIIG determined OPR should have done more to address the complaint such as address the personnel's alleged lack of professionalism.
4. Complaint INF2026-0323 involved allegations that a CCDOC correctional officer was allegedly taking commissary food from inmates. The OIIG determined OPR should have done more to address the complaint.
5. Complaint OPR2023-0336 involved allegations that during a domestic dispute, responding CCSO police officers were unprofessional and failed to follow state law. Based on its review, the OIIG concluded that OPR's report does not address the portion of the complaint that alleges that the officer turned off his camera.
6. Complaint OPR2024-0114 alleged that a CCSO officer was unprofessional in a public recording and violated departmental policy. OPR failed to address the uniform infraction and there is no indication that the officer was interviewed. Based on its

⁷ OPR2024-0299/IIG24-0538: This complaint involved allegations that a CCDOC correctional officer was in possession of a stolen firearm and also reporting to work under the influence of alcohol or drugs.

review, the OIIG concluded that OPR did not conduct a thorough and complete investigation in connection with this complaint.

7. OPR did not consistently document when complaints were received, investigation start dates, investigative steps, follow-up for referrals, or the basis for administrative closures. Several matters also reflected insufficient investigative follow-up, including failures to interview relevant witnesses, identify potential subjects, address allegations apparent from available evidence, or document attempts to investigate allegations for which evidence was unavailable.
8. Inconsistent use of case-opening and referral documentation made it difficult to establish timelines, determine whether appropriate investigative steps were taken, and independently verify the basis for a case disposition.

OIIG Recommendations

Based on the foregoing, the OIIG recommended that OPR:

1. Implement a standardized case-opening and referral process requiring documentation of the date a complaint is received, the date an investigation is initiated, the referral date, and the investigative entity responsible for the matter. (Reference: OPR2024-0061, MI2025-0116, OPR2023-0572, DR2023-0451)
2. Implement a formal closing audit checklist requiring investigators to document all allegations, investigative steps taken, evidence reviewed, outstanding investigative leads, and the basis for the final disposition. (Reference: All listed cases)
3. Ensure all allegations are specifically addressed, including allegations identified through video, reports, or other evidence even when they are outside the primary allegations presented by the complainant. (Reference: OPR2024-0299, OPR2023-0336)
4. Establish consistent procedures for informational complaints and external referrals, including notification to the appropriate department management and documentation of any management response before closure. (Reference: INF2025-2464, INF2025-3087, INF2026-0323)
5. Consistently conduct thorough investigations for each complaint, including interviews, searches, review of available evidence, and documented efforts to identify potential subjects. (Reference: OPR2024-0299, OPR2024-0061, MI2025-0116, OPR2023-0572, INF2025-2464, INF2026-0323, OPR2023-0336, OPR2024-0114, DR2023-0451)

6. Send all complaints logged as “informational” to the appropriate department’s management and that management’s response should be documented in the OPR file prior to closure. (Reference: INF2026-0323)

The full public statement on this matter along with the Sheriff’s Office’s response can be found on the OIIG [website](#).

IIG26-0197 – Assessor’s Office. The OIIG initiated this investigation based on a prior investigation where it was discovered that a Cook County Assessor’s Office (CCAO) employee was not in compliance with CCAO’s dual employment policy. During this investigation, the OIIG reviewed the subject employee’s CCAO dual employment disclosure forms and CCAO’s Dual Employment Policy. The OIIG also interviewed the subject employee.

The preponderance of the evidence in this investigation supports the conclusion that the subject employee violated the CCAO dual employment policy. The employee admitted to the OIIG that she owned and operated a business for several years and failed to disclose that company as secondary employment on her CCAO dual employment disclosure forms.

Based on the foregoing, we recommended that the CCAO impose discipline on the subject employee consistent with the factors set forth in CCAO’s Employee Handbook, including the department’s practices in recent similar cases. This report was issued August 10, 2026, and the CCAO has requested a 30-day extension to provide their response.

IIG26-0281 – Assessor’s Office. The OIIG received a complaint that a Cook County Assessor’s Office (CCAO) employee (Employee A) contacted CCAO Human Resources and other managerial employees asking that a former intern receive an interview for a position in the CCAO and expressing a desire for the intern to be hired. Additionally, the OIIG was provided with a contact between another CCAO employee (Employee B) and a CCAO Human Resources employee requesting information about the same hiring sequence. During the investigation, OIIG reviewed relevant documents and interviewed several CCAO employees, including Employee A and Employee B.

The preponderance of the evidence supports the conclusion that Employee A violated the CCAO Handbook by attempting to subvert the Employment Plan when she contacted various officials within CCAO in order to secure an interview for the former intern. Under the CCAO Handbook, “It is a violation of the Standards of Conduct for employees to:...(t) fail to abide by any policy set forth in the Employment Plan.” The Employment Plan sets forth policies related to how candidates are selected for interviews under Section VII-General Hiring Process. CCAO HR creates a preliminary eligibility list, assigns candidates a random order, sorts them by various criteria, validates their experience, and places them on an interview list. Internal candidates are given priority on the interview list, and other candidates receive priority based on their randomly assigned order. Employee A violated the CCAO Handbook because she attempted, through various

contacts with HR and other officials, to secure the former intern an interview outside of the policy set forth in the Employment Plan.

The preponderance of the evidence does not support a finding that Employee B attempted to undermine the Employment Plan by asking for a list of candidates. Employee B asked whether he could receive information about interview candidates. Once he was told he could not, he did not pursue the inquiry further. This distinguishes his conduct from Employee A's, where she directly sought to obtain an interview for the former intern and did not stop when she was told information about the hiring process could not be shared with her.

Based on our findings and conclusions, we recommended the following:

1. Employee A should receive discipline consistent with that issued by the CCAO for similar violations.
2. Employee A and Employee B should be required to retake Employment Plan and Handbook training.
3. CCAO management should be required to take Employment Plan training and Handbook training annually.
4. Employment Plan Section III(D)(1) should be amended to prohibit contacts by CCAO employees not involved in a particular employment action from making inquiries about that employment action.

This report was issued September 30, 2026, and a response is not yet due.

IIIG26-0284 – Assessor's Office. This investigation was initiated by the OIIG based on a complaint alleging the owner of a certain property (Cook County Resident A) is erroneously claiming a homeowner's exemption on the property which is rented to another person (Cook County Resident B). The OIIG's investigation consisted of a review of Cook County Resident A's public records data, publicly available Cook County Clerk's records, Cook County Assessor's records, and lease documents.

The preponderance of the evidence developed in this investigation supports the conclusion that Cook County Resident A violated State law (35 ILCS 200/9-275) by claiming a homeowner's exemption in the tax years 2023, 2024, and 2025 on the subject property when it was not their principal residence. Lease documents show Cook County Resident B leased the property during those tax years and was not liable for the property taxes during that time.

The OIIG recommended the Cook County Assessor's Office assess the liability for back taxes, interest, and penalties on the subject property. We further recommended that it investigate

the subject property for potential erroneous exemptions. This report was issued August 25, 2026, and a response is not yet due.

IIG26-0375 – Sheriff’s Office. The OIIG initiated this investigation based on a complaint that Cook County Sheriff’s Office deputies assigned to the Court Services Department (CSD) falsely arrested the complainant while he was attending domestic violence court and used excessive force in making the arrest. The OIIG reviewed the body worn camera video of the deputies involved in the arrest and the use of force investigation report associated with the incident.

The body-worn camera footage shows that the complainant displayed erratic behavior despite repeated directives from CSD deputies to exit the facility. At one point, the complainant proceeded to the Cook County State’s Attorney’s Office while being followed by CSD deputies. After disregarding repeated orders to leave the office, the complainant entered a secured work area, prompting CSD deputies to attempt to take him into custody. The complainant repeatedly refused orders to place his hands behind his back, resisted arrest, and remained defiant. The footage further shows that several deputies, including supervisors, were required to gain control of the complainant, handcuff him, and take him into custody.

Based on the preponderance of the evidence, the OIIG determined that the allegations of unlawful arrest and excessive force are non-sustained.

IIG26-0396 – Treasurer’s Office. The OIIG received a complaint alleging misconduct by Official A during the Integrated Property Tax System (IPTS) project. The OIIG investigated to determine if Official A was in violation of the Ethics Ordinance or County policies and procedures. The OIIG investigation consisted of a review of media interviews, County policies and procedures, and the Ethics Ordinance. The OIIG also interviewed Complainant A, Complainant B, Complainant C, Employee A, Employee B, Employee C, Vendor A, Vendor B, and Official A.

The evidence gathered during the investigation demonstrates that Official A violated Cook County Code of Ethical Conduct, Article VII, Sec 2-561 (a)(2) which requires treating members of the public with respect. Information provided by complainants, witnesses, and vendors consistently indicates that Official A used unprofessional and inappropriate language when interacting with the public.

The OIIG recommended that Official A enroll in an anger management class and County Ethics training. This report was issued September 23, 2026, and a response is not yet due.

IIG26-0465 – Cook County Health. The OIIG received a complaint that a CCH employee began an altercation with another CCH employee at work during which he repeatedly called her a derogatory name and threw a cup of ice water into her face. During its investigation, the OIIG reviewed CCH personnel rules and relevant case law. We interviewed several CCH employees, including the subject employee.

The preponderance of evidence establishes that the subject employee violated several CCH Personnel Rules and constituted at least two “Major Cause” infractions: “fighting or disruptive behavior” and “employee abuse or harassment.” The latter includes sexual harassment, which the subject employee violated because the derogatory name he used is a gendered epithet and the broader context of the incident shows that he used the word in a sexually harassing manner.

Based on the findings and conclusions, and on the serious nature of the misconduct, the OIIG recommended that the subject employee be terminated and added to the Ineligible for Hire List in accordance with the CCH employment plan. We also recommend that the other employee involved in the incident should be counseled on how to avoid engaging in verbally abusive exchanges – regardless of who initiates such interactions – and seek the assistance of management in these situations. This report was issued September 29, 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:

IIG25-0529 – Medical Examiner. The OIIG discovered that a Medical Examiner’s Office employee sought federal PPP loan totaling approximately \$1,000. 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 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 has resigned. The OIIG recommended she be placed on the Ineligible for Hire List. This report was issued September 21, 2026, and a response is not yet due.

IIG25-0777 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling over \$16,000. On her loan application, the employee stated that she was the sole proprietor of a business.

The preponderance of the evidence in this investigation supports the conclusion that the employee violated CCH Personnel Rule 8.3(c)(25), engaging in conduct that reflects adversely or brings discredit to CCH. The evidence revealed that the employee engaged in fraud against the federal government by participating in the submission and certification of documents containing false information in connection with her loan application to the SBA. Based on the serious nature of the misconduct, we recommended that the employee's employment be terminated and that she be placed on the Ineligible for Rehire List. This report was issued September 30, 2026, and a response is not yet due.

IIG26-0097 – 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 an independent contractor 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 recommendation.

IIG26-0183 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately \$25,000. On her loan application, the employee stated she was a self-employed individual 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 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.

IIG26-0186 – 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 an independent contractor 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 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.

IIG26-0188 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately \$19,000 and an Economic Injury Disaster Loan (EIDL) Advance of approximately \$10,000. On her loan application, the employee stated she was an independent contractor 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 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. This report was issued September 16, 2026, and a response is not yet due.

IIG26-0189 – 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 does not support the conclusion that the employee violated CCH Personnel Rule 12 - Dual Employment, as we were unable to determine if she held a business in 2020. The preponderance of the evidence 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. The preponderance of evidence in this investigation supports the conclusion the employee violated County Code Section 2-285(a) for failing to cooperate with an official OIIG investigation. The preponderance of evidence obtained in this investigation supports the conclusion that the employee violated CCH System Personnel Rule 8.3(c)(13), which prohibits violating any ordinance that applies to Health System employees. Based on the serious nature of the misconduct, the OIIG would have recommended the employee be terminated; however, she has resigned. The OIIG recommended she be placed on the Ineligible for Hire List. CCH accepted the OIIG recommendation.

IIG26-0363 – 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 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 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 the employee be terminated; however, she has resigned. The OIIG recommended she be placed on the Ineligible for Hire List. CCH accepted the OIIG recommendation.

IIG26-0364 – Cook County Health. The OIIG discovered that a CCH employee sought multiple types of pandemic funding totaling \$74,575. This funding consists of an Emergency Injury Disaster Loan (EIDL) totaling \$15,000, Disaster Assistance Loans totaling \$50,800, and a federal PPP loan totaling \$8,775. On his loan application, the employee stated he was an independent contractor 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 he did not own or operate a business. The preponderance of the evidence 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.

IIG26-0408 – 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 an independent contractor 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 recommendation.

IIG26-0409 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately \$11,000. 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 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. The employee resigned, and CCH accepted the OIIG recommendation to place her on the Ineligible for Hire List.

IIG26-0413 – Cook County Health. The OIIG discovered that a CCH employee sought a federal PPP loan totaling approximately \$11,000. 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 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 the employee be terminated; however, she has resigned. The OIIG recommended she be placed on the Ineligible for Hire List. This report was issued September 23, 2026, and a response is not yet due.

Responses to Recommendations from Prior Quarters

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

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.

DFM stated that it is in the process of seeking Board approval for an inventory management contract where all commodities will be managed centrally (on site) by an external vendor.

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.

The CCAO materially accepted recommendations 2-8. In regards to recommendation 1, the OIIG recommendation includes a couple of elements that impact the response. The CCAO has a policy in place for valuing new construction and receives a variety of information to determine completion dates, some of which is more readily available than others (with some distinction between residential and commercial property). The CCAO assesses property, including new construction, in accordance with available information and requirements of the Illinois Property Tax Code, Illinois Constitution, and the Cook County Code of Ordinances. The CCAO appreciates the OIIG recommendation but is midway through an assessment cycle. Any policy modification needs to be implemented prior to the beginning of a new assessment cycle to ensure uniformity for all properties throughout the assessment cycle. The CCAO accepts the recommendation in concept but will not implement any policy revision prior to the preparation for a new assessment cycle.

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.

The CCAO accepted recommendations 1, 2, and 4. In regards to recommendation 3, the CCAO will do so to the extent permitted by law.

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.

The President's Office 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. The Clerk's Office rejected our recommendation to institute a Do Not Hire list citing due process or other legal issues but stated that the Clerk's Office has never rehired an individual that has been terminated for cause or resigned in lieu of termination and does not plan on doing so in the future.

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. Transportation and Highways accepted the OIIG's recommendations; however, the employee resigned. Consistent with the OIIG's recommendation, the Department has requested that BHR evaluate whether the employee should be placed on the County's Ineligible for Rehire List.

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. Transportation and Highway's accepted the OIIG recommendations; however, the employee resigned. Consistent with the OIIG's recommendation, the Department has requested that BHR evaluate whether the employee should be placed on the County's Ineligible for Rehire List.

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 President’s Office stated that it supports implementing employment practices designed to strengthen employee integrity. However, Cook County elected offices are separately elected constitutional or statutory officers with independent authority over their own personnel decisions. The President’s Office stated that establishing Countywide, reciprocal ineligible for rehire lists is not permissible under County ordinance with respect to separately elected offices, however, the County expressed its commitment to exploring how terminations for cause, as well as placement on an ineligible for rehire list, may be considered within its employment processes. The President’s Office also agreed to explore opportunities to share such information among other County agencies and to encourage those agencies to consider it as part of their own employment plans and procedures.

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. CCH accepted the OIIG recommendations.

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. BOR Official A did not accept the recommendation.

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.

The FP accepted the OIIG recommendations.

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. The employee retired June 30, 2026, before the Clerk’s Office could initiate disciplinary proceedings, thus rendering the recommendation moot.

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. Elected Official A accepted the OIIG recommendation.

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: 1. the subject employee's employment be terminated and that he be placed on the Ineligible for Rehire List; 2. that the biometrics requirement be reinstated for all on-site time entries for BOT employees; 3. that 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. BOT accepted recommendations 1 and 3 and is collaborating with BHR and the President's Office to evaluate whether the biometric requirement will be reinstated for all Offices under the President.

From the 2nd Quarter 2026

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.

B&Z accepted recommendation 1. B&Z has created a new Policies and Procedures Manual for its employees and began implementing it in June 2026. B&Z accepted recommendation 2. B&Z reopened the complaint in question and conducted additional inspection of the subject premises. B&Z rejected Recommendation 3 and declined to discipline the subject inspector.

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 July 1, 2026, to September 30, 2026, the Office of the Independent Inspector General received two 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. One proposed change to the Cook County's Actively Recruited List;
2. Seven proposed changes to the Shakman Exempt List;
3. Two proposed changes to the Public Defender's Actively Recruited List;
4. The hire of nine CCH Direct Appointments;
5. Six proposed changes to the CCH Direct Appointment List;
6. Various proposed changes to the Cook County's Employment Plan;
7. One proposed exception to the Cook County's Employment Plan;

8. Three Exempt Certifications for the Forest Preserves;
9. Various proposed changes to the Forest Preserves's Employment Plan.

Monitoring

The OIIG currently tracks disciplinary activities in the Forest Preserves, CCH and Offices under the President. In this last quarter, the OIIG tracked sixteen 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 third quarter underscored the continued need for additional funding and a budgetary floor for the Office of the Independent Inspector General. This quarter, we investigated two elected officials and one high ranking County Official—with sustained findings. 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 tax exemption fraud, misclassification, and wrong valuations. 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 positions in our Compliance and Program Review Division.

Robyn Martin and Roderic Hardy will be joining the Compliance and Program Review Division, each bringing substantial expertise and professional credentials. Ms. Martin holds a Master of Accounting and is a Certified Internal Auditor and Certified Fraud Examiner. Her experience includes leading risk-based operational, financial, and compliance audits for major

Honorable Toni Preckwinkle
and Honorable Members of the Cook County
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corporations, as well as performing assurance services involving financial statement audits conducted in accordance with Generally Accepted Accounting Principles (GAAP).

Roderic Hardy holds a Master of Business Administration and is a Certified Inspector General Auditor with more than 20 years of experience across multiple government agencies, including the City of Chicago Park District Inspector General's Office. His background includes extensive work as an auditor and performance analyst in public health, social services, parks, and criminal justice agencies. Mr. Hardy has also performed extensive work auditing grants, bringing valuable expertise in evaluating grant compliance, financial controls, and program effectiveness.

Ms. Martin and Mr. Hardy bring valuable skills that will strengthen the division's oversight, program evaluation, and compliance capabilities.

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