MARCH 2020

CITY OF CHICAGO
OFFICE OF INSPECTOR GENERAL

AUDIT OF THE OPERATIONS OF THE
CHICAGO BOARD OF ELECTION COMMISSIONERS
FOLLOW-UP INQUIRY

REPORT OF THE OFFICE OF INSPECTOR GENERAL
MARCH 30, 2020

TO THE CHIEF JUDGE OF THE CIRCUIT COURT OF COOK COUNTY:

The City of Chicago Office of Inspector General (OIG) has completed a follow-up to our January 2019 audit of the Chicago Board of Election Commissioners (CBOEC). Based on the Board’s responses, we conclude that CBOEC has fully implemented five of the nineteen audit recommendations, substantially implemented five, partially implemented five, and not implemented four.

The purpose of the 2019 audit was to determine whether CBOEC employed sufficient financial controls to prevent waste, fraud, and abuse; whether its human resources program was designed to support its mission; and whether it maintained a contingency plan to ensure continuity of operations in the event of attack or disaster.

Our audit found that CBOEC spent taxpayer money on unnecessary expenses, and both overcharged its funders—the City of Chicago and Cook County—and caused them to record financial transactions incorrectly. Some of CBOEC’s employees were not receiving benefits to which they may have been entitled. CBOEC did not budget accurately for personnel, and its hiring, compensation, and succession planning activities did not align with best practices. Lastly, CBOEC could not assure the public that it would be able to maintain election operations in the event of an attack or disaster. Although CBOEC was informed of several of these problems in May 2009, CBOEC did not follow through on many of the corrective actions it committed to undertake.

Based on the results of the audit, OIG made recommendations aimed at improving CBOEC’s fiscal administration, bringing its hiring, compensation, and employee succession programs into alignment with best practices, and establishing plans to ensure the safety and reliability of elections in the event of catastrophe. CBOEC provided a set of preliminary responses to the audit’s recommendations on January 16, 2019, and committed to providing a final response by May 31, 2019. However, OIG never received a final response from the Board.
In September 2019, OIG inquired about the status of CBOEC’s corrective actions in response to the audit. The Board provided a response to OIG’s inquiry in October but did not respond to our subsequent requests for clarification until February 2020.

Based on CBOEC’s responses, OIG concludes that CBOEC fully implemented five of the nineteen audit recommendations, substantially implemented five, partially implemented five, and not implemented four.

Regarding its financial practices, CBOEC has acquired access to the City’s electronic financial system; returned unused grant funds to the State of Illinois; discontinued the practice of allowing its commissioners to accrue vacation time; and begun reporting its executive director’s vacation time to the County. Additionally, CBOEC has begun reconciling its transaction logs and regularly depositing revenue; begun using proper appropriation codes in its budget requests; received a refund from the County for an hourly payroll miscalculation; created an initial inventory of its contracts; and improved its purchasing rules. CBOEC also stated that it has segregated its internal payroll duties and reduced its reliance on sole source procurements.

Regarding its human resources program, CBOEC stated it has analyzed its obligations under the Affordable Care Act and chosen to end its practice of employing hourly workers. CBOEC also updated its Employee Handbook, developed an employee performance management program with criteria for salary increases, and committed to finalizing job descriptions for “key/critical positions.” Finally, CBOEC created a detailed contingency plan and inventory of its IT hardware and software.

Once fully implemented, OIG believes the corrective actions reported by CBOEC may reasonably be expected to resolve the core findings noted in the audit. We urge CBOEC to fully implement remaining corrective actions, including,

- undergoing regular independent audits,
- developing financial policies,
- requesting access to the County’s electronic financial system,
- eliminating its non-payroll checking account or implementing a centralized financial system,
- documenting a cost allocation framework in an intergovernmental agreement with the City and County,
- developing information systems controls that segregate payroll duties,
- issuing refunds to the City and former hourly employees for payroll miscalculations,
• conducting an organization-wide staffing analysis, and
• developing a comprehensive hiring policy that defines hiring roles.

Below, we summarize our three audit findings and nineteen recommendations, as well as CBOEC's response to our follow-up inquiry.

We thank the staff and leadership of CBOEC for their cooperation during the audit and follow-up inquiry.

Respectfully,

Joseph M. Ferguson
Inspector General
City of Chicago
FOLLOW-UP RESULTS

In September 2019, OIG followed up on its January 2019 audit of the operations of the Chicago Board of Election Commissioners. CBOEC responded the following month by describing the corrective actions it had taken and providing supporting documentation. CBOEC did not respond to our subsequent requests for clarification until February 2020. Below, we summarize our three findings, the associated recommendations, and the status of CBOEC’s corrective actions. This follow-up inquiry did not observe or test implementation of the new procedures; thus, we make no determination as to their effectiveness, which would require a new audit with full testing.

FINDING 1:

CBOEC SPENT TAXPAYER MONEY ON EXPENSES THAT DID NOT ADHERE TO ITS OWN POLICIES, WERE RECORDERD IN THE WRONG YEAR, WERE UNSUPPORTED, OR DID NOT ALIGN WITH ITS FUNDERS’ POLICIES.

OIG RECOMMENDATION 1:

CBOEC should undergo independent, external audits at least every other year. We note that the executive director stated he discussed this issue with the Chief Judge, and that, moving forward, CBOEC plans to budget for an external audit in every odd year.

STATUS OF CORRECTIVE ACTION: NOT IMPLEMENTED

CBOEC stated that while the State Election Code establishes the duty of the Chief Judge of the Circuit Court of Cook County to audit CBOEC’s salaries and expenditures, it provides CBOEC itself the right—but not the duty—to hire an independent external auditor for this task. CBOEC stated that it has not yet received direction from the Chief Judge to make this hire, but intends to conduct an independent external audit after the 2020 March primary election.

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2 See [10 ILCS 5/6-70](https://www.ilsos.gov/laws/ilcs/10ILCS5/6-70) and [10 ILCS 5/6-25](https://www.ilsos.gov/laws/ilcs/10ILCS5/6-25).
OIG RECOMMENDATION 2:

CBOEC should develop financial policies that provide for proper administration of City and County funds.

STATUS OF CORRECTIVE ACTION: NOT IMPLEMENTED

CBOEC stated that while it has implemented new financial administration practices, it has not drafted a corresponding set of written policies and procedures. Our recommendation speaks to the general administration of funds by CBOEC’s finance department—for example, methods for creating and approving payments and reconciling accounts. We note the importance of committing such policies to writing, to promote full and consistent implementation by all staff.

OIG RECOMMENDATION 3:

CBOEC should work with the City and County to gain access to and utilize those entities’ electronic financial systems, and should adhere to all associated policies governing those systems.

STATUS OF CORRECTIVE ACTION: PARTIALLY IMPLEMENTED

CBOEC stated that it sought access to Cook County’s Oracle EBS financial system, but that the County declined to provide it because CBOEC staff are not County employees. OIG contacted the County budget office, which stated that while CBOEC functions under different personnel rules than County executive offices, it should still be possible to grant CBOEC access to the system for the benefit of both parties. The County budget office believes this initiative may simply have been abandoned, and that the Board should reinstitute efforts to gain access.

The City Department of Finance reports that CBOEC received access to and training on the City’s eProcurement system. CBOEC stated that the City will be providing a dedicated computer terminal for accessing this system, with a projected up-and-running date of April 15, 2020. Additionally, CBOEC stated that it has instituted new procurement processes to help ensure that its procurement activities are accurately documented and reported to its funders.
OIG RECOMMENDATION 4:

CBOEC should refund $28,247 to the State of Illinois for grant-funded goods that were sent back to a vendor.

STATUS OF CORRECTIVE ACTION: FULLY IMPLEMENTED

CBOEC contacted the Illinois State Board of Elections (ISBE) about the refunded grant amount, notifying it of OIG’s recommendation to return the funds to the State and offering to do so if ISBE concurred. However, CBOEC believed it more appropriate to remit the funds to the City of Chicago. ISBE’s general counsel agreed with CBOEC’s position, and the Board therefore remitted the funds to the City.

OIG RECOMMENDATION 5:

CBOEC should eliminate its non-payroll checking accounts, and request payment in the same manner as City and County departments. Alternatively, CBOEC should implement its own centralized financial system and perform account reconciliations.

STATUS OF CORRECTIVE ACTION: NOT IMPLEMENTED

CBOEC continues to operate its Election Administration Fund, a checking account used for non-payroll expenses that are not submitted as individual vouchers to the City or County. The Board also stated that while it continues to operate its Early Voting Project checking account, between OIG’s audit and its follow-up inquiry, this account made no transactions other than bank fees and interest.

CBOEC stated that all transactions run through its finance department, are logged into a database daily, and are reconciled against their respective bank accounts monthly. CBOEC provided a series of spreadsheets from its Election Administration Fund and per diem payroll checking accounts listing transactions from 2018—during the period of the original audit. CBOEC’s unchanged process for recording transactions does not constitute the sort of centralized financial system OIG recommended.
OIG RECOMMENDATION 6:

CBOEC and the County should discontinue the practice of allowing commissioners to accrue vacation time, should eliminate the commissioners’ existing balances, and should request a refund from the retired commissioner who was paid $11,969 in 2016.

STATUS OF CORRECTIVE ACTION: SUBSTANTIALLY IMPLEMENTED

CBOEC and Cook County Payroll have discontinued the practice of allowing CBOEC’s commissioners to accrue vacation time. Currently, the accumulated vacation time balances for each of the three commissioners remain at maximum levels—representing a potential $22,495 total payout. However, CBOEC stated that it does not intend for the County to pay for this accrued time when the commissioners leave the Board’s service. CBOEC further stated it notified the commissioner who retired in 2016 of OIG’s recommendation that the commissioner remit the $11,969 in vacation pay to the County, but the Board does not know whether the retired commissioner has returned the funds.

In its response to our initial inquiry, CBOEC stated that, under the Illinois Administrative Code, neither it nor the County had the authority to require commissioners to forfeit previously earned benefits, or to demand a refund for benefits already paid. Nevertheless, it appears that CBOEC has made efforts to limit the impact of the previous policy by notifying the retired commissioner of OIG’s recommendation, placing on them the responsibility to return the funds. Regarding its current commissioners, CBOEC made clear its intent that they will not be paid for these benefits. In OIG’s assessment, this commitment constitutes substantial implementation of our recommendation.

OIG RECOMMENDATION 7:

CBOEC should require the executive director to report vacation taken and adjust his vacation time balances accordingly.

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3 CBOEC cited Illinois Administrative Code title 56 6.300.520 (b) and (h).
STATUS OF CORRECTIVE ACTION: FULLY IMPLEMENTED

CBOEC determined that its executive director has not taken more than four weeks of vacation time in any recent year. Given that the position accrues four weeks of vacation time per year up to a maximum balance of eight weeks, the Board stated that the executive director remains entitled to his full balance. CBOEC has begun notifying the County payroll office when the executive director takes vacation time and intends to continue making such reports in real time to allow the County to adjust the balance accordingly.

OIG RECOMMENDATION 8:

CBOEC, in cooperation with the City and County, should develop a formal cost allocation framework to determine which entity is responsible for particular types of expenses, and document the framework in an intergovernmental agreement.

STATUS OF CORRECTIVE ACTION: NOT IMPLEMENTED

CBOEC stated that it previously worked with the City and County to come to agreement on cost allocations, citing its own legal memoranda on the subject from 1997, 2007, and 2013. The Board further stated that, as part of its annual budget process, it works with both entities to allocate costs in accordance with the Illinois Election Code, and that following the audit, it encouraged both governments to request further discussion if they take issue with these allocations. CBOEC interprets the fact that neither government has raised objections as establishing their agreement that the Board is properly allocating expenses.

OIG’s audit found that CBOEC charged approximately $2 million of its 2015 and 2016 expenses to the wrong entity under the Election Code (for example, charging the cost of newspaper election notices to the County rather than the City). The Board charged an additional $22.4 million in expenses to one or the other government that should have been shared in some part between the two (for example, the purchase of certain election equipment intended to be used in both municipal and

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4 The City of Chicago is generally responsible for CBOEC’s expenses under the Election Code. Sections 10 ILCS 5/17-30 and 10 ILCS 5/17-32(2) list the subset of expenses for which Cook County, rather than the City, is responsible.
county/state/federal elections). OIG’s recommendation speaks to engaging with the City and the County beyond the regular budget approval process to ensure they each understand CBOEC’s many and varied expenses and where they fit under the Election Code. This shared understanding should then be documented in an intergovernmental agreement between all three parties.

OIG RECOMMENDATION 9:

CBOEC should either record revenue in its own centralized financial system, or ensure consistent use and accuracy of transaction logs. In addition, CBOEC should reconcile cash register funds and receipts with the documentation of purchases, and deposit revenue on a weekly basis.

STATUS OF CORRECTIVE ACTION: SUBSTANTIALLY IMPLEMENTED

CBOEC now records all customer service transactions in a log, including those for its maps and pollsheets department. CBOEC stated that this transaction log is reconciled each month with cash register receipts by its finance department staff, but that funds are deposited with the City’s Department of Finance on a monthly, rather than weekly, basis. CBOEC reported no indication of missing funds since the time of OIG’s audit. Further, the Board stated that it has contracted with a firm to develop a system to record the transactions electronically, with the ability to perform more frequent reconciliations during busy periods.

OIG RECOMMENDATION 10:

CBOEC should develop accurate annual budgets and pay all expenses from the corresponding year’s funds.

STATUS OF CORRECTIVE ACTION: FULLY IMPLEMENTED

CBOEC stated that it is now submitting accurate budget requests to the City and County and provided examples. The Board stated that its previous budget problems were due in part to the City rejecting certain line items in its requests. CBOEC takes the
position that under the Election Code the City lacks the authority to reject anything included in CBOEC’s annual budget requests.\textsuperscript{5}

Following the audit, CBOEC’s finance director has worked to review the Board’s expenses and place them in the proper appropriations categories. CBOEC reported positive feedback from the City and County as a result. When its categorical appropriations do not cover incurred expenses, the Board now submits transfers of appropriation requests to the City or County budget office, as applicable. CBOEC also stated it has begun to process its invoices more quickly, and to encourage prompt submission of invoices by vendors who previously submitted months after performing contracted services.

**OIG RECOMMENDATION 11:**

CBOEC should use City and County payroll systems for hourly employees. Alternatively, CBOEC should immediately segregate duties for creating employees, tracking hours, and submitting payroll in its hourly employee payroll system, and conduct regular reconciliations of its payroll account.

**STATUS OF CORRECTIVE ACTION: PARTIALLY IMPLEMENTED**

CBOEC stated that it laid off its hourly employees in the summer of 2019, and no longer intends to hire hourly employees, eliminating the need for the City or County’s payroll systems. The Board said it is developing alternative procedures to segregate duties related to new employee creation, hours tracking, and payroll submission among different staffers, and for conducting regular payroll reconciliations. CBOEC stated that these functions would become active in time to for its Early Voting payroll in the 2020 election cycles.

OIG inquired further as to whether CBOEC had established separate permissions in its electronic payroll system to prevent employees from accessing unassigned functions. CBOEC responded that the system does not allow it to set separate

\textsuperscript{5} CBOEC cites\textbf{10 ILCS 5/6-70}, “[T]he salaries and expenditures shall be paid by the county or city treasurer, as the case may be, upon the warrant of the chief circuit judge of any money in the county or city treasury, as the case may be, not otherwise appropriated. It shall also be the duty of the governing authority of those counties and cities, respectively, to make provisions for the prompt payment of the salaries and expenditures.”
permissions and provided a message from the payroll system vendor to this effect.

Segregation of payroll duties is an important anti-fraud measure. While CBOEC appears to have revised its processes to segregate duties, implementing system controls to prevent improper access would help ensure the Board’s payroll funds are protected.

OIG RECOMMENDATION 12:

CBOEC should rectify its miscalculation of hourly payroll amounts by refunding $28,733 to the City, paying employees the $3,347 owed, and requesting reimbursement of $22,835 from the County.

STATUS OF CORRECTIVE ACTION: PARTIALLY IMPLEMENTED

CBOEC calculated a slightly higher figure of $23,771 owed by the County, requested the funds in 2018, and received them in November of that year. However, the Board has not yet refunded the City or its own former hourly payroll employees the $28,733 and $3,347 it owes them, respectively.

In response to our initial inquiry, CBOEC stated that it expected to refund the City the amount owed to it by November 2019. As of February 2020, the Board reported it still intended to make this refund, but had not yet done so. CBOEC also stated that our recommendation lacked specificity as to which employees were owed the $3,347 in question and the basis for the debts. However, OIG provided this information to CBOEC’s finance department during the audit, in September and October of 2018. Reminded of this, CBOEC stated it intends to issue the recommended refunds.

OIG RECOMMENDATION 13:

CBOEC should solicit, negotiate and document all contracts through its purchasing department, and ensure that its purchasing manager has access to all procurement records and an inventory of its contracts.

STATUS OF CORRECTIVE ACTION: SUBSTANTIALLY IMPLEMENTED

CBOEC stated that it now solicits, negotiates, and documents all contracts through its purchasing department, and provided an
inventory of its active contracts that is jointly maintained by its purchasing and legal departments. This inventory was marked as a not-yet complete or verified list used for internal tracking. Nevertheless, it shows that CBOEC has made substantial headway on this recommendation.

**OIG RECOMMENDATION 14:**

CBOEC should reduce its reliance on sole source procurements and modify its purchasing rules to bring them in line with City and County practices.

**STATUS OF CORRECTIVE ACTION: FULLY IMPLEMENTED**

CBOEC stated that it has reduced its reliance on sole source procurements. It developed a new Sole Source Justification form outlining criteria similar to those in place at the City and County, which require approval from both the purchasing agent and executive director. CBOEC has incorporated the new form into a process flow, and reports that its purchasing department has implemented corresponding new rules and procedures.

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**FINDING 2: CBOEC IS NOT PROVIDING REQUIRED BENEFITS TO SOME OF ITS EMPLOYEES, DOES NOT BUDGET ACCURATELY FOR PERSONNEL, AND ENGAGES IN HIRING, COMPENSATION, AND SUCCESSION PLANNING PRACTICES THAT ARE NOT TRANSPARENT, PERFORMANCE-BASED, OR IN ALIGNMENT WITH BEST PRACTICES.**

**OIG RECOMMENDATION 1:**

CBOEC should immediately ensure that it is in compliance with the Patient Protection and Affordable Care Act (ACA) by conducting a full analysis of employees eligible for health benefits, using one of the methods described in the law. Based on this analysis, CBOEC should begin to compensate covered employees appropriately and should provide all required reports to its employees and the Internal Revenue Service (IRS).
STATUS OF CORRECTIVE ACTION: FULLY IMPLEMENTED

CBOEC stated that it contacted its payroll provider in February 2019, then laid off all hourly employees in June. Having done so, the Board stated it “has no employees who are covered by the ACA in this regard” and therefore it has not filed related tax statements with the IRS.

OIG RECOMMENDATION 2:

CBOEC should conduct a staffing analysis that considers varying workloads throughout the four-year election cycle. CBOEC should also come to agreement with the City on whether it is acceptable to utilize the Extra Hire appropriation for the purposes of hiring and compensating long-term hourly employees, and adjust its budget requests as appropriate.

STATUS OF CORRECTIVE ACTION: PARTIALLY IMPLEMENTED

CBOEC stated that it intends to conduct a staffing analysis, but has not yet done so. The Board reported it no longer employs hourly workers, and so it does not intend to analyze the varying workloads of these positions over time. Instead, CBOEC stated that it will ensure appropriate staffing levels by using temporary-staffing agencies, and committed to contracting these services through its purchasing department, “awarding and extending contracts only to the lowest and most responsible bidders.”

CBOEC stated that it had communicated with the City regarding appropriate use of the Extra Hire appropriation, but that the parties had not yet reached an agreement on the subject.

OIG RECOMMENDATION 3:

CBOEC executive management should empower its human resources (HR) department to develop standardized, transparent policies by establishing a tone at the top that supports strategic workforce planning. Specifically,

a. CBOEC should develop a documented and transparent hiring policy that includes clearly defined hiring roles. In doing so, CBOEC should utilize the expertise of City and County partners to develop a robust plan that meets CBOEC’s unique needs. For example, CBOEC may seek assistance in researching pay rates.
b. CBOEC should implement a transparent and standardized performance management program, and document clear criteria for salary increases. CBOEC should utilize the expertise of City and County partners to assist with development of this program.

c. CBOEC should develop clear and detailed policies and procedures to ensure accuracy and uniformity in its operations and develop clear job descriptions to avoid losing institutional memory during staff turnover. Here, too, CBOEC should utilize the expertise of City and County partners to assist with development of these processes.

**STATUS OF CORRECTIVE ACTION:** PARTIALLY IMPLEMENTED

CBOEC provided OIG a copy of its newly-updated Employee Handbook (effective January 1, 2020) and stated that it had “retained the services of a law firm [in May 2019] for matters related to the Board’s employment practices.” Regarding OIG’s specific recommendations,

a. CBOEC stated it developed a new hiring policy in consultation with senior management and “best practices from other public agencies,” including the City of Chicago, the Cook County Clerk’s Office (the suburban election authority), the Cook County Forest Preserve, Chicago Public Schools, and Chicago City Colleges. Although CBOEC asserted that its Handbook included a hiring policy ensuring the consistent involvement of its HR department throughout the hiring process, the Handbook does not clearly define hiring roles or explain the hiring process after a position is posted.

b. CBOEC’s Employee Handbook requires performance evaluations to be “completed annually before the submission [of each year’s] budget request(s).” The Board provided evidence of its new performance evaluation framework, including instructions for performing evaluations, a ratings guide for employees and supervisors, and guidance for acceptable salary increases.
c. CBOEC described a multi-phase approach to improving its job descriptions and succession planning. The Board stated it had tasked managers with identifying “key/critical positions,” and that its HR department had received documented job functions for key employees and all contractors. CBOEC committed to create “actual job descriptions for all Executive Directors, Administrative Assistants, Managers, Key/Critical employees, Clerks, and Contractors/Consultants.”

FINDING 3:

CBOEC DOES NOT HAVE A CONTINGENCY PLAN TO MAINTAIN CONTINUITY OF OPERATIONS IN THE EVENT OF ATTACK OR DISASTER.

OIG RECOMMENDATION 1:

CBOEC should create a detailed contingency plan to maintain continuity of operations in the event of attack or disaster. The process of creating this plan should include robust assessments of operational risks and impacts. Once the plan has been established, CBOEC should ensure that it is readily available to staff and provide training on its implementation.

STATUS OF CORRECTIVE ACTION: SUBSTANTIALLY IMPLEMENTED

CBOEC showed OIG its newly documented contingency plan. The Board stated that it created the plan by convening internal meetings to “discuss and log all conceivable disasters and contingencies; share, consolidate and enhance all existing contingency and continuity plans; and establish new plans and procedures where needed.” CBOEC further stated it consulted with the Chicago police, fire, and emergency management departments; state and county law enforcement offices; the Federal Bureau of Investigation; and the U.S. Election Assistance Commission. The Board also contracted with a “cyber-security specialist who has been auditing the Board’s electronic systems and providing professional opinions and recommendations regarding electronic security matters,” as well as “a firm of security experts who have been auditing the Board’s physical offices and warehouse.”
CBOEC committed to distribute its contingency plan to the Chief Judge, “applicable City departments,” and “related federal, state and county law enforcement agencies,” and to train its staff—including 10,000 election judges—on the plan prior to the March 2020 primary elections. The Board committed to creating an additional public document summarizing the plan “in order to assure the public of its ability to maintain operations in the event of an attack or disaster.”

OIG RECOMMENDATION 2:

CBOEC should complete and regularly maintain inventories of its IT hardware and software.

STATUS OF CORRECTIVE ACTION: SUBSTANTIALLY IMPLEMENTED

CBOEC provided to OIG an inventory of its IT hardware and software, and stated that in November 2019 it implemented a virtualization server to save space and improve efficiency. The Board also identified specific staff responsible for data backups and committed to cross-train employees on “all systems in the IT Department in the near future.” CBOEC reported that an automatic data backup process was fully operational but not yet fully implemented.
MISSION
The City of Chicago Office of Inspector General (OIG) is an independent, nonpartisan oversight agency whose mission is to promote economy, efficiency, effectiveness, and integrity in the administration of programs and operations of City government. OIG achieves this mission through,

- administrative and criminal investigations by its Investigations Section;
- performance audits of City programs and operations by its Audit and Program Review Section;
- inspections, evaluations and reviews of City police and police accountability programs, operations, and policies by its Public Safety Section; and
- compliance audit and monitoring of City hiring and employment activities by its Hiring Oversight Unit.

From these activities, OIG issues reports of findings and disciplinary and other recommendations,

- to assure that City officials, employees, and vendors are held accountable for violations of laws and policies;
- to improve the efficiency and cost-effectiveness of government operations; and
- to prevent, detect, identify, expose, and eliminate waste, inefficiency, misconduct, fraud, corruption, and abuse of public authority and resources.

AUTHORITY
OIG’s authority to produce reports of its findings and recommendations is established in the City of Chicago Municipal Code §§ 2-56-030(d), -035(c), -110, -230, and 240.

Cover image courtesy of City of Chicago Department of Assets, Information and Services