

CITY OF CHICAGO
Inspector General's Office



Audit and Program Review Section
Draft 2014 Annual Plan

Approved by the Inspector General September 30, 2013

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I. MISSION

The City of Chicago Inspector General's Office (IGO) is an independent, non-partisan oversight agency whose mission is to promote economy, efficiency, effectiveness, and integrity in the administration of programs and operations of City government.

The IGO Audit and Program Review (APR) section supports the mission of the IGO by conducting independent, objective analysis and evaluation of City programs and operations, issuing public reports, and making recommendations to strengthen and improve the delivery of City services. All City department activities as well as contractors and vendors are subject to audit.

APR personnel primarily conduct performance audits as defined by generally accepted Government Auditing Standards (GAS or "Yellow Book," December 2011 revision) established by the Comptroller General of the United States, paragraph 2.10: "Performance audits are defined as audits that provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria." APR may also generate non-audit work such as IGO Advisories, descriptions of programs, or other non-evaluative reports that do not fit the GAS 2.10 definition of performance audit.

APR's role is separate from but complementary to IGO Investigations. While Investigations primarily examines allegations of individual misconduct or wrongdoing, APR focuses on the effectiveness and efficiency of programs and processes—not individuals.

II. PURPOSE OF ANNUAL PLAN

The purpose of the APR Annual Plan is to express priorities for the Fiscal Year and outline a list of potential projects that fit those priorities.

A. Subject to Change

The Annual Plan is a guiding document subject to change and does not prohibit the introduction of new priorities or topics throughout the year. Some topics on the Plan may not be initiated or completed in the Fiscal Year. This may occur if higher priority projects emerge during the year, or if circumstances arise that reduce the priority of a planned project. In addition, a project originally launched as an audit may instead be completed as an IGO Advisory or other non-audit report, or it may be terminated if the IGO determines that further work on the topic is not cost effective.

B. Departmental Action

The IGO encourages City departments to proactively assess any programs included on the Plan and alert the IGO to any corrective action taken if they identify problems in advance of an IGO performance audit. Such action will not deter an IGO audit of the program, but the audit will assess and report on any proactive measures taken.

C. Process

The Annual Plan is drafted by the Deputy Inspector General for APR in consultation with APR staff, senior IGO leadership, and the Inspector General, with final approval by the Inspector General. A draft Annual Plan is published for public comment each September. The draft Plan is reviewed, updated, and published no later than four weeks after the passage of the annual City Budget Appropriation by the City Council for the corresponding year.

III. SELECTION OF TOPICS FOR INCLUSION IN ANNUAL PLAN

A. Topic Sources

The IGO gathers potential audit topics from a variety of sources including: complaints received from the public through the IGO hotline, suggestions from City leadership, past IGO reports, IGO investigations, IGO staff knowledge, other governments’ performance audits, the City’s audited financial statements, the City’s internal audits and risk assessments, new City initiatives, City program performance targets and results, City hearings and proceedings, and public source information including media, professional, and academic reports and publications.

We encourage the public to submit suggestions anytime through the IGO website:

<https://ChicagoInspectorGeneral.org/Get-Involved/Help-Improve-City-Government/>

B. Prioritization Criteria

The IGO selects projects for the Annual Plan based on a risk assessment of the programs or services involved in potential new project topics, the unique value added by the IGO, follow-up required on past APR reports, and available staff resources.

1. Risk Assessment

A risk factor is an observable or measurable indicator of conditions or events that could adversely affect an organization. It can identify inherent risk (such as a large organizational structure) or organizational vulnerability (such as inadequate internal controls).

APR’s assessment of potential topics is based on risk factors that reflect the nature of the City departments, vendors, and activities that may be evaluated. APR considers a number of risk factors, including:

- Resources used to deliver service
 - Size (in dollars budgeted) of department/program
 - Number of staff working in department/program
- Public interest
 - Critical to City’s mission or core service provision
 - Affects public safety
- Number of residents, employees, and/or businesses affected/served
 - Quality/quantity of service provision
 - Customer satisfaction
- Compliance with laws, regulations, or policies
- Amount, type, and volume of financial transactions
- Quality of internal control systems, including:
 - Existence of robust operational policies and procedures
 - Existence and utilization of performance metrics

APR assesses risk based on publicly available information, discussions with City departments and leadership, information requested from City departments, information obtained from prior

IGO work, and additional research. In some cases, the IGO may select a project because there is preliminary evidence of specific program vulnerabilities. In other cases, the IGO selects a project where there is no evidence of vulnerability, but the public or City leadership would benefit from independent evaluation and assurance that the program is working well.

2. *IGO Role and Value Added*

The IGO considers whether it can add unique value stemming from its role as the City’s independent oversight agency by prioritizing APR projects that:

- Analyze performance of City operations and programs based on data and information not available to external entities;
- Analyze City operations and programs where no recent independent analysis exists;
- Analyze the breadth of City functions and services in the following areas:
 - City Development and Regulatory
 - Community Services
 - Finance and Administration
 - Infrastructure
 - Public Safety
- Develop knowledge of the operation of City programs and services
- Analyze narrow or obscure aspects of City operations that receive little attention, in addition to broad scope topics

3. *Follow-Up on Past APR Reports*

Each completed project is evaluated six months after its publication date to determine if, when, and how a follow-up should be conducted. APR considers factors such as the nature of the original findings and recommendations, changes in management or staff structure, and external circumstances affecting the department in determining what follow-up action to take. For example, APR may decide to postpone follow-up for an additional six months, conduct another full-blown audit with complete re-testing, or simply request and receive documentation of corrective actions from management.

Follow-up reports are an essential part of the oversight process because they are the means for determining whether or not a City department took action to correct problems identified in the original report. For that reason, they are the highest priority when planning the activities of APR personnel. However, because the determination of how to best follow-up on a previous report is not finalized until at least six months after its completion, the amount of staff resources needed for follow-up is not predetermined.

4. *Available Staff Resources*

The number, experience, and specific expertise of staff available all affect the selection of project topics and scope. The IGO will not conduct work for which it does not have the required competencies available among its personnel. APR will request assistance from other IGO staff when their specialized expertise (e.g., legal or data analysis) is needed and will adhere to all GAS requirements for the use of such internal specialists.

To be maximally useful, performance audits must be timely (see GAS A7.02(g)). All projects should be completed within six months of launch and must be completed within twelve months. Unexpected delays caused by an auditee are noted as findings or limitations in published audit reports. Proper planning requires that the Deputy Inspector General and/or Chief Performance Analysts assign adequate staff or reduce audit scope to ensure timely completion of all projects.

IV. 2014 NEW PROJECTS

As projects are completed and staff become available for new projects, APR reviews the topics on the Annual Plan and conducts additional research prior to launch (launch is the official opening of an audit with a department). The final decision to launch a project requires approval by the Inspector General on a just-in-time basis prior to launch, because circumstances affecting the decision of whether or when to launch a specific project are expected to change throughout the year.

We group the 24 potential project topics listed below into five broad categories, corresponding generally with the functions and departments presented in the City’s Annual Appropriation Ordinance, Summary E. We do not rank the topics. The numbers below are provided solely for ease of identification. Each topic listed includes:

POTENTIAL OBJECTIVES: *Potential questions the project will seek to answer. Objectives are refined after more information about the topic is obtained from the department.*

RATIONALE: *Significance of the topic.*

A. City Development and Regulatory

1. Special Service Area Disbursements

POTENTIAL OBJECTIVES: • Are disbursements supported by appropriate documentation and appropriately approved?
• Are disbursements made in accordance with the approved SSA budget?

RATIONALE: Past IGO work found lax internal controls at SSA service provider agencies.

2. Public Building Commission Expenditures of Tax Increment Financing Dollars

POTENTIAL OBJECTIVES: • Has PBC returned all surplus TIF dollars to the City in a timely fashion?
• Does PBC review all TIF expenditures for cost effectiveness?
• Does PBC follow all applicable TIF laws and regulations?

RATIONALE: Past IGO work found PBC did not return surplus TIF funds to the City in a timely fashion, and PBC did not review expenditures for cost effectiveness.

3. *Taxi Inspection and Regulation*

POTENTIAL OBJECTIVES:

- Are City taxi inspections conducted in accordance with ordinance and regulation?
- Do all taxi medallion holders meet regulatory requirements when medallions are sold, transferred, or expire?

RATIONALE: Taxis affect many City residents and visitors, and effective regulation is an important City service. Audits in other cities have found fraud in taxi medallion transfers and sales.

4. *Elevator Inspection*

POTENTIAL OBJECTIVES:

- Does the City ensure that elevator inspections are conducted as required by ordinance and regulation?
- Are inspection fees promptly collected?

RATIONALE: Elevator safety affects many City residents and visitors and effective regulation is an important City service.

5. *Business Affairs and Consumer Protection Confiscated Property*

POTENTIAL OBJECTIVES:

- Does the City effectively inventory and dispose of items confiscated by City investigators during business inspections?

RATIONALE: IGO investigations have found that City employees stole contraband property confiscated from businesses. Additionally, other governmental oversight bodies have publicly reported this as an area of substandard controls and accountability. The integrity of the City’s business inspection activities and internal controls over inventoried evidence is critical to effective regulatory performance and public trust.

B. Community Services

1. *Chicago Workforce Centers (WorkNet)*

POTENTIAL OBJECTIVES:

- Does WorkNet effectively serve its intended clients (both individuals and businesses)?
- Does WorkNet accurately measure, make publicly available, and use for program improvement appropriate program outputs and outcomes?

RATIONALE: The IGO has received complaints about fraud and theft in the WorkNet program and concerns about return on investment.

2. *Homeless Services: Chicago’s Plan 2.0*

POTENTIAL OBJECTIVES:

- Are annual goals for the multi-year plan identified and measurable?
- Are outputs and outcomes of the program accurately measured, made publicly available, and used for program improvement?

RATIONALE: The 2.0 Plan involves many service providers, which in the experience of the IGO often results in substandard internal oversight.

C. Finance and Administration

1. City Payroll-Related Operations

- POTENTIAL OBJECTIVES:
- Are time and attendance records accurate, complete, and appropriately approved?
 - Are leave payouts supported by complete and accurate documentation?
 - Are extra payments (e.g., overtime) supported by complete and accurate documentation?
 - Are City payroll-related operations conducted efficiently?

RATIONALE: IGO investigations have revealed many instances of payroll-related fraud and abuse by individuals and wide variation in internal controls across departments.

2. Ambulance Billing and Collections

- POTENTIAL OBJECTIVES:
- Does the City accurately and timely bill for ambulance runs?
 - Are the City’s collection efforts cost effective and in-line with national standards for collection and bad debt write-off?

RATIONALE: The IGO receives complaints about inaccurate ambulance billing. Audits in other cities have found erroneous billing, inconsistent collection efforts, and lax monitoring.

3. Administrative Hearings Operations

- POTENTIAL OBJECTIVES:
- Are performance measures effectively used to evaluate timeliness, balance workload, track case disposition, or otherwise measure performance?

RATIONALE: The efficacy of City regulations depends on the timely and equitable adjudication of citations and charges of the numerous City regulatory enforcement functions.

4. Local Records Act Compliance

- POTENTIAL OBJECTIVES:
- Do City departments comply with the Illinois Local Records Act?

RATIONALE: Past IGO work has found evidence of departmental variations in and inconsistent compliance with retention of official records as required by the Local Records Act, which would represent a significant liability for the City and undermine the values of accountability, transparency, and public trust which the Act exists to promote.

5. Information Technology General Controls over Financial Systems

- POTENTIAL OBJECTIVES:
- Do departments follow City IT policies for user access to City financial information systems?

RATIONALE: General controls over information technology are critical for IT security, especially when users are dispersed across departments. Financial systems present the greatest risk to the City if IT controls are weak.

6. *Continuity Planning in City Departments*

- POTENTIAL OBJECTIVES: • Do City departments have robust transition and training plans to ensure continuity of operations during leadership changes?
- RATIONALE: Past IGO investigations have found substantial gaps in knowledge of, accountability for, and compliance with City policies and procedures following changes in department leadership.

D. Infrastructure

1. *Street Paving and Patching*

- POTENTIAL OBJECTIVES: • Does the City maintain streets in a way that minimizes pavement life-cycle costs, per industry standards and best practices?
 • Is street maintenance effectively coordinated with utility companies to minimize redundant surface cuts and ensure high-quality patching?
- RATIONALE: Street infrastructure is a critical and costly City service used by all City residents and visitors. In recent years the City has attempted to improve coordination with utility companies.

2. *Water Billing*

- POTENTIAL OBJECTIVES: • Does the City maintain accurate records of all water service recipients, including exemptions?
 • Does the City accurately bill metered and non-metered accounts?
 • Does the City accurately measure the value of water/sewer service exemptions?
- RATIONALE: Water and sewer services are collectively the biggest fee-based core services provided by the City to business and residents. The long-term effectiveness and sustainability of this core critical service and major revenue center depends on accurate billing based on robust recordkeeping for metered, non-metered, and exempt service recipients.

3. *Water Service Terminations*

- POTENTIAL OBJECTIVES: • Does the City effectively monitor terminated water services to ensure that service is not illegally restored?
 • Are all fees for illegal service restoration accurately assessed and collected?
- RATIONALE: The IGO has received complaints about illegal water service restoration. If illegal service restorations were not detected and punished it would undermine public trust in water service billing.

4. *Enforcement of Garbage Collection Ordinance*

POTENTIAL OBJECTIVES: • Does the City effectively ensure that only those buildings eligible for City garbage collection per City ordinance receive it?

RATIONALE: The IGO has received complaints about City garbage collection being illegally provided to buildings that are not eligible for the service. The IGO has found gaps in the City’s controls, meant to ensure that service is provided only to eligible buildings and that the City is not providing free service to ineligible buildings whose owners are responsible for securing private collection services.

5. *Grid-Based Garbage Collection Efficiency and Savings*

POTENTIAL OBJECTIVES: • What savings and efficiencies has the City realized as a result of the conversion of garbage collection from a ward-based to a grid-based system?
 • Does the City sufficiently and reliably measure garbage collection performance in order to maximize efficiency?
 • Is the supervisory structure of the grid-based system cost-effective and efficient?

RATIONALE: Garbage collection is a core City service that has undergone a substantial change in operational model for the purpose of improving effectiveness, efficiency, and savings to the taxpayers. The IGO was precluded from auditing the efficiency of the new grid-based collection system in 2013 and, in response to broad and varied interest, will attempt to do so in 2014.

6. *Aldermanic Menu Program*

POTENTIAL OBJECTIVES: • Does the City effectively coordinate Menu Program projects with the City’s overall capital improvement plan to minimize lifecycle project costs?
 • Is the City’s management of the Menu Program transparent?

RATIONALE: The IGO has received complaints about a lack of transparency in the Menu Program. The Program presents a difficult coordination challenge because it involves input from many stakeholders and execution by multiple departments providing basic infrastructure services.

E. Public Safety

1. *Office of Emergency Management and Communications Security Cameras*

POTENTIAL OBJECTIVES: • Does the City effectively maintain and monitor the network of surveillance cameras managed by the Office of Emergency Management and Communications?
 • Does the City make effective use of footage from security cameras?

RATIONALE: Past IGO work found gaps in the City’s tracking and maintenance of its internal security cameras. The network of cameras can provide critical information for public safety and investigatory purposes.

2. *911 Call Response Times*

- POTENTIAL OBJECTIVES:
- Does the City have 911 call response time goals? If so, are they equal to or better than the National Fire Protection Association standards (NFPA 1221)?
 - Is the City meeting its response time goals for call handling and dispatch?
- RATIONALE: The administration of the 911 call system is a critical City service. Generally prevailing industry measure performance of this core municipal service on the basis of call handling and dispatch response times.

3. *Emergency Preparedness Inventory*

- POTENTIAL OBJECTIVES:
- Does the City have an accurate inventory of all its emergency preparedness supplies (e.g., generators, drugs, water, respirators, radios, etc.)?
 - Are Emergency Preparedness assets properly maintained (e.g., functional, serviced, inspected, and tracked on an appropriate replacement procurement schedule)?
 - Are appropriate staff trained on the location and use of the items?
 - If the inventory requires compatibility with another item (e.g., a spare or disposable part), is the inventory kept compatible, or can it be easily made compatible?
- RATIONALE: Adequate preparation in the case of an emergency is a critical service for residents and visitors. Proper maintenance of the inventory needed in the case of an emergency is important.

4. *Emergency Communications Interoperability*

- POTENTIAL OBJECTIVES:
- Does the City’s emergency communications equipment work effectively across City departments, with external agencies (e.g., state, federal), and in all parts of Chicago?
- RATIONALE: Past IGO work has found gaps in interoperability of emergency communications equipment and poor City reporting to the Federal Communications Commission.

5. *Tracking of Officers Involved in Shootings*

- POTENTIAL OBJECTIVES:
- Does the City actively and accurately track which public safety officers have fired their weapons?
 - Is this tracking part of a risk management plan to minimize wrongful action by officers and risk of lawsuits?
- RATIONALE: Officer-involved shootings present a significant risk to the public and to the City in the form of lawsuits. Following a fatal shooting of a suspect by a police officer in 2011, the Police Department stated that it was making policy changes to better track officers involved in shootings.

V. PROJECTS FOR FUTURE CONSIDERATION

The following four topics are under preliminary consideration for potential review in late 2014 or beyond, after sufficient program data is available for robust performance evaluation.

A. Finance and Administration

1. Overtime Payments to Employees Exempt from the Fair Labor Standards Act (FLSA)

POTENTIAL OBJECTIVES: • Do FLSA-exempt employees receive overtime payments and/or compensatory time off for which they are not eligible?
 • For employees accruing compensatory time off, are departments managing the process to minimize the amount of payout at separation?

RATIONALE: Past IGO work found that the City had not completed FLSA classification of all positions. Compliance with the FLSA is important for mitigating the City’s risk of employee lawsuits or overpayments.

2. Chicago Lives Healthy

POTENTIAL OBJECTIVES: • Has the Chicago Lives Healthy employee wellness program met the City’s goals for reducing its employee health care costs?
 • Has Chicago Lives Healthy reduced employee sick time usage?
 • Do program savings exceed program costs for the City?
 • Are employees who fail to participate accurately charged for their non-participation?

RATIONALE: Chicago Lives Healthy represents a significant investment in employee health and health care cost reduction for the City and the return on investment is important to know for future employee benefit decisions.

B. Infrastructure

1. Red-Light Cameras

POTENTIAL OBJECTIVES: • Is the program achieving its stated public policy goals and objectives?
 • Is the maintenance contract priced appropriately?

RATIONALE: Past IGO work found that the City was unable to substantiate claims that it installed red-light cameras at intersections with the highest angle crash rates in order to increase safety and that camera installation and maintenance pricing may not have been optimally priced for the City.¹

¹ City of Chicago Inspector General’s Office, “Red Light Camera Installation Audit,” May 14, 2013, accessed September 30, 2013, <http://chicagoinspectorgeneral.org/wp-content/uploads/2013/05/Red-Light-Camera-Audit-Final1.pdf>.

2. *Speed Cameras*

POTENTIAL OBJECTIVES: • Is the City following its stated criteria and process for identifying speed camera installation locations?

- Are all cameras installed and operated in compliance with state law?
• Is the program achieving its stated public policy goals and objectives?

RATIONALE: Past IGO work found problems with the City's red-light camera program (above). If the speed camera program does not comply with all laws and policies and demonstrate goal achievement, public trust may be undermined.

VI. **REPORTS PUBLISHED IN 2013 (AS OF SEPTEMBER 30, 2013)**

The following ten reports were published in 2013 (as of September 30, 2013). All reports are available at ChicagoInspectorGeneral.org.

A. **City Development and Regulatory**

1. *Commission on Animal Care and Control Shelter Operations Audit*

PUBLICATION

DATE: May 2, 2013

SUMMARY: The IGO audited the Commission on Animal Care and Control shelter operations and concluded that animals were housed for the minimum time frames required by ordinance. However, the Department was understaffed by 29.5% according to National Animal Control Association guidelines for minimum daily time spent cleaning and feeding animals; veterinary examinations were not performed within 24 hours of arrival for 38% of animals involved in neglect and abuse cases as required by policy; and animals that had been adopted more than a month prior to the audit were incorrectly shown in the Chameleon data system as still housed at the facility.

In response, the Department stated that it would work to fill vacant positions, ensure veterinary examinations are completed timely, and appropriately update the data system.

B. Community Services

1. IGO Advisory Concerning the Potential Use of a Fiscal Intermediary by the Chicago Department of Public Health

PUBLICATION

DATE: March 13, 2013

SUMMARY: In response to a request from the Commissioner of the Chicago Department of Public Health, the IGO attempted to evaluate whether use of a fiscal intermediary to help administer grants would conform to the City’s rules and regulations. The IGO also sought to determine if using a fiscal intermediary would improve efficiency and effectiveness. The IGO found that a full evaluation could not be completed until the Department measured the strengths and weaknesses in its current operations.

The Department responded that it would strive to collect and analyze the information needed to evaluate current operations.

2. Follow-Up Report on 2012 IGO Audit of Department of Family and Support Services Grant Monitoring

PUBLICATION

DATE: April 25, 2013

SUMMARY: The IGO followed up on its April 2012 audit of the Department of Family and Support Services’ Grant Monitoring function to determine if corrective actions had been taken. The follow-up report concluded that the Department had taken actions that could reasonably be expected to correct the problems identified in the original audit.

C. Finance and Administration

1. IGO Advisory Regarding City Employee Indebtedness

PUBLICATION

DATE: February 25, 2013

SUMMARY: The IGO found widely divergent practices among City departments and sister agencies in their attempts to enforce compliance with personnel rules regarding overdue debts that City employees owe to the City. The Advisory provided information about these practices to the Mayor’s Office with suggestions from City departments on how the debt collection program could be improved.

The Mayor’s Office responded with appreciation for the review and stated that it would attempt to conduct additional trainings on the matter.

D. Infrastructure

1. Department of Water Management Material Truck Haul Program Audit

PUBLICATION

DATE: February 15, 2013

SUMMARY: The IGO audited the administration of the Material Truck Haul Program and found that vendor invoicing was accurate and that the coordinator appropriately assigned service requests to the lowest-priced vendors. However, the Department had underpaid vendors by more than \$600,000, had paid late for nearly \$10 million in goods and services, and had lax controls over delivery confirmation signatures.

In response, the Department stated that it would improve payment procedures to ensure vendors were paid timely and accurately and that it would revise the authorized signature list.

2. Red-Light Camera Installation Audit

PUBLICATION

DATE: May 14, 2013

SUMMARY: The IGO sought to determine if the City’s red-light camera installation decisions were based on the City’s stated criterion of reducing angle crashes to increase safety. We designed the audit to answer nine questions posed by six members of the City Council seeking to hold a hearing on the program. We found that the Chicago Department of Transportation was unable to substantiate its claims that the City chose to install red-light cameras at intersections with the highest angle crash rates. We also found a basic lack of recordkeeping and analysis by the Department.

The Department responded that it would review the installation criteria for modifications going forward and would work with a new vendor to review location decision documentation.

3. Department of Streets and Sanitation Grid-Based Garbage Collection Audit

PUBLICATION

DATE: July 8, 2013

SUMMARY: The IGO attempted to audit the efficiency of the new grid-based garbage collection system, the Department’s intended method of maximizing operational efficiency going forward, and the adequacy of the supervisory structure. The Commissioner walked out of an audit meeting and did not respond to a request to continue the discussion; therefore the IGO was precluded from completing the audit.

E. Public Safety

1. Review of Opportunities for Civilianization in the Chicago Police Department

PUBLICATION

DATE: January 23, 2013

SUMMARY: The IGO analyzed 370 full-duty sworn positions, and concluded that 292 full-time equivalent positions (79%) could be filled by civilians because they require neither the police powers granted to a sworn officer by State statute, nor the skills, knowledge, or experience specific to sworn officers. The IGO estimated the potential savings at \$6.4 million to \$16.6 million annually.

The Police Department responded that it supported civilianization of some positions and was conducting its own analysis of positions.

2. Description of the Sources and Uses of City of Chicago Funding for the 2012 Chicago NATO Summit

PUBLICATION

DATE: February 1, 2013

SUMMARY: The report summarized the origin and final uses of \$27.4 million the City spent on the 2012 NATO Summit. It found that the City used funds from eight government sources, including seven federal grants and \$7 million provided by the NATO Host Committee. The majority of expenditures were overtime for City employees doing work related to the Summit (\$19 million). The report did not make any recommendations.

3. Follow-Up Report on 2012 IGO Audit of the Chicago Police Department Tuition Reimbursement Program

PUBLICATION

DATE: July 24, 2013

SUMMARY: The IGO followed up on its December 2012 audit of processes related to the Chicago Police Department Tuition Reimbursement Program to determine if corrective actions had been taken. The follow-up report concluded that the Department had not yet fully implemented the corrective actions.

VII. FOLLOW-UP REPORTS TO CONDUCT IN 2014 (AS OF SEPTEMBER 30, 2013)

The following reports will be evaluated for follow-up in 2014. Reports are first considered for follow-up six months after publication. Follow-up may be postponed until 12 months after report publication depending on the nature and scope of corrective actions required. Summaries of the original reports are in the previous section of this Plan.

1. Commission on Animal Care and Control Shelter Operations Audit (published May 2, 2013).

(Additional follow-up reports will be added to the Plan after publication of APR reports in the fourth quarter 2013.)