



CITY OF CHICAGO  
OFFICE OF INSPECTOR GENERAL

# Audit and Program Review Section 2026 Annual Plan

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## Acronyms

ADA	Americans with Disabilities Act
APR	OIG Audit and Program Review Section
CACC	Chicago Animal Care and Control
CDA	Chicago Department of Aviation
CDC	Centers for Disease Control and Prevention
CDPH	Chicago Department of Public Health
CFD	Chicago Fire Department
COLS	City-Owned Land System
CPD	Chicago Police Department
CPL	Chicago Public Library
CSO	Combined Sewer Overflow
DFSS	Department of Family and Support Services
DOB	Department of Buildings
DOE	Department of Environment
DSS	Department of Streets and Sanitation
EAP	Employee Assistance Program
FAA	Federal Aviation Administration
GAGAS	Generally Accepted Government Auditing Standards
HUD	United States Department of Housing and Urban Development
IEPA	Illinois Environmental Protection Agency
IGA	Mayor's Office of Intergovernmental Affairs
LEP	Limited-English Proficiency
LSE	Life Safety Evaluation
MCC	Municipal Code of Chicago
MOPD	Mayor's Office for People with Disabilities
OBM	Office of Budget and Management
OIG	Office of Inspector General
PBC	Public Building Commission
ZAC	Zoning Advisory Councils
ZBA	Zoning Board of Appeals

# I | 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 operation of City government.

The OIG Audit and Program Review (APR) section supports the OIG mission by conducting independent, objective analysis and evaluation of municipal programs and operations, issuing public reports, and making recommendations to strengthen and improve the delivery of public services.

APR conducts performance audits of Chicago municipal programs and operations in accordance with Generally Accepted Government Auditing Standards (GAGAS or “Yellow Book,” 2024 revision) established by the United States Government Accountability Office. As defined in GAGAS 1.21,

Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.

In addition to performance audits, APR may also generate non-audit work such as advisories, explainers, notifications, and descriptions of programs.

APR’s role is separate from, but complements, the work performed by the OIG Investigations and Public Safety sections. Investigations primarily examines allegations of individual misconduct or wrongdoing, and Public Safety focuses on the Police Department, Civilian Office of Police Accountability, and the Police Board, endeavoring to promote public safety, protect civil liberties and civil rights, and ensure the accountability of the police force. APR undertakes projects designed to help the City maximize the effectiveness and efficiency of programs and processes. APR is also distinct from the OIG Compliance Section, which performs legally mandated reviews of the City’s hiring and employment practices to ensure compliance with the City’s various hiring Plans.

## II | Purpose of the Annual Plan

The purpose of the APR Annual Plan is to identify potential projects for the upcoming fiscal year. Projects are selected based on OIG's prioritization criteria, as described below.

### A | Subject to Change

The Annual Plan is a guiding document that is subject to change; it does not prohibit APR from setting new priorities or initiating different projects over the course of the year. Circumstances that arise during the year may prompt OIG to undertake new, higher priority projects or reduce the priority of a planned project. Some topics on the Annual Plan may be deferred to following years. In addition, a project on the Annual Plan that originally begins as an audit may instead be completed as an OIG advisory, department notification, or other non-audit report, or terminated if OIG determines that further work will not bring substantial benefit to the City or will not be an effective use of OIG resources.

### B | Departmental Action

OIG encourages City departments to proactively assess any program included in the Plan and to alert OIG to any corrective action taken in advance of and/or during an APR performance audit. Such action will not necessarily deter APR from auditing the program, but the audit will assess and report on any proactive and promptly reactive measures the department has taken.

### C | Process

The Annual Plan is drafted in consultation with the Inspector General, senior OIG staff, and APR staff, with final approval by the Inspector General. OIG publishes a draft of the Annual Plan for public comment each year. With consideration of the feedback survey and public comments, OIG has reviewed, updated, and now published the final Plan.



## III | Selection of Topics for Inclusion in the Annual Plan

### A | Topic Source

OIG gathers potential audit topics from a variety of sources, including intakes received from the public; suggestions from City officials, employees, and stakeholders; past OIG reports; OIG investigations; OIG staff knowledge; other governments' performance audits, audited financial statements, internal audits, and risk assessments; new City initiatives; program performance targets and results; public hearings and proceedings; and public source information, including media, professional, and academic reports and publications.

In spring of 2025, OIG launched a series of Listening Tours designed to gather community input on where OIG should focus its attention in 2026, so that those areas of focus best align with the concerns of Chicagoans. OIG reached across the City's neighborhoods, on busy commercial corridors, train platforms, at community events, and more, with an individual, "person-on-the-street" approach designed to put OIG in direct conversation with as many people as possible, to know what problems in City government most impact Chicagoans' daily lives. The potential project topics that were created, modified, or prioritized based on feedback from Listening Tours are identified within the 2026 New Projects section of this report.

OIG encourages the public to submit suggestions anytime through the OIG website: [igchicago.org/intakeform/](https://igchicago.org/intakeform/).

### B | Prioritization Criteria

OIG considers several factors in selecting projects for the Annual Plan, including preliminary risk assessments of the programs or services involved in potential new project topics; the unique value a potential project might bring to City stakeholders; and the availability of APR resources, taking into account resources required to conduct follow-ups on past reports.

### C | Risk Assessment

A risk factor is an observable and/or measurable indicator of conditions or events that could adversely affect an organization, absent effective internal controls. APR's assessment of topics is based on risk factors reflecting the nature and potential vulnerabilities of departments, programs, and vendors. APR considers a variety of risk factors, such as,

- Resources used to deliver service
  - Size (in dollars budgeted) of department/program
  - Number of staff working in department/program
- Public interest/impact
  - Critical to the City's mission or core service provision
  - Affects public health or safety
  - Affects vulnerable populations
  - Affects equitable provision and distribution of City services and support

- Number of residents, employees, and/or businesses affected/served
  - Quality/quantity of service provision
  - Customer satisfaction
- Compliance with laws, regulations, or policies
- Volume, type, and dollar amount of financial transactions
- Quality of internal control systems, including,
  - Existence of robust operational policies and procedures
  - Existence and use of performance metrics
- Underfunded mandate or mismatch between program objectives and available resources

APR assesses risk based on discussions with departments and leadership, information requested from departments, information obtained from prior OIG work, publicly available information, and additional research. In some cases, OIG selects a project because there is a preliminary indication of specific program vulnerabilities. In other cases, OIG selects a project where there is little or no indication of program vulnerabilities, but the public and governmental leadership would benefit from independent evaluation and assurance that the program is working well.

## D | OIG Role and Value Added

OIG seeks to add unique value arising from its role as the City's independent oversight agency by prioritizing APR projects that,

- analyze performance of governmental operations and programs where analysis requires data and information not available to external entities;
- analyze governmental operations and programs where no recent independent analysis exists;
- develop knowledge of the operation of municipal programs and services; and/or
- analyze narrow, obscure, or complex aspects of municipal operations that receive little attention (in addition to broad scope topics).

In addition, OIG strives to ensure that the selection of projects provides coverage across the full spectrum of governmental functions and services.

## E | Follow-Up on Past APR Reports

APR evaluates each completed audit six months after publication to determine whether, when, and how to conduct follow-up. Factors considered in determining what, if any, follow-up action to take include the nature of the original findings and recommendations, changes in management or staff structure, and external circumstances affecting the department. For example, APR may decide to postpone follow-up for an additional six months, conduct another full audit with complete re-testing, or simply request and evaluate documentation of corrective actions from management.

Follow-up reports are an essential part of the oversight process because they enable OIG to evaluate the actions taken by a department or agency to address problems identified in the original audit report. For that reason, they take the highest priority when planning the activities of APR personnel.

## F | Available Staff Resources

The number, experience, and specific expertise of staff available to APR affect the selection of project topics and their scope. APR will not undertake projects unless OIG has the required competencies available among its personnel or can procure them from external sources. APR will request assistance from other OIG staff when their specialized expertise (e.g., legal or data analysis) may benefit a project, and will adhere to all GAGAS requirements for the use of such internal specialists.

To maximize their utility, performance audits must be timely. Unexpected delays caused by an auditee, such as slow responses to APR requests, or problems with the quality of program data, are noted as findings or limitations in published audit reports. Proper planning requires the Deputy Inspector General and Chief Performance Analysts to assign adequate staff—or, if necessary, reduce audit scope—to ensure timely completion of all projects.



## IV | 2026 New Projects

As projects are completed and staff become available, 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, because circumstances affecting the decision of whether or when to launch a specific project are expected to change throughout the year.

APR groups the 21 potential project topics listed below into 5 broad categories corresponding with the functions and departments presented in the City’s Annual Appropriation Ordinance, Summary E. The topics are not ranked. The numbers below are provided solely for ease of identification. Each topic listed includes,

Background and Rationale: Background on and relevance of the topic.

Potential Objectives: Potential questions the project will seek to answer. APR refines the objectives after obtaining more information about the topic from the department.

There are six projects on the 2025 Plan that have not been launched and will not be carried over to the 2026 Plan. These projects are:

- Department of Housing’s Home Repair Program
- Department of Family and Support Services’ (DFSS) City Services for Older Adults
- DFSS Youth Employment Portfolio
- City Clerk Records Management
- Chicago Department of Transportation’s Street Resurfacing and Maintenance
- Office of Public Safety Administration’s Civilianization Outcomes

## A| City Development and Regulatory

### 1. Aldermanic Prerogative in Housing Development

**Background and Rationale:** Chicago housing advocates submitted a complaint to the U.S. Department of Housing and Urban Development (HUD) in 2018, alleging that allowing alderpeople to decide where, if, and how affordable housing is built in their wards—a function of aldermanic prerogative—is discriminatory and perpetuates segregation.<sup>1</sup> The complaint also identified the use of Zoning Advisory Councils (ZAC) as contributing to discriminatory housing decisions. ZACs are ward-based constituent groups appointed by alderpeople to advise on local zoning decisions. The Municipal Code of Chicago does not outline any rules around these informal committees or the boundaries of their roles, creating the risk that they operate inconsistently, lack accountability, and may misrepresent themselves as agents of the City.<sup>2</sup>

HUD investigated the 2018 complaint and found that the City’s deference to aldermanic prerogative in zoning decisions “raised serious concerns about the city’s compliance” with federal civil rights law, disproportionately harms Black and Hispanic households by limiting the availability of affordable housing, perpetuates segregation, and “effectuates opposition to affordable housing based on racial animus.”<sup>3</sup>

On May 20, 2019, former Mayor Lightfoot issued Executive Order 2019-2, requiring all City departments to identify and remove deference to aldermanic prerogative from their decision-making practices.<sup>4</sup> In August, 2019, former Mayor Lightfoot issued a Sixty-Day Progress Report in which 30 departments detailed the steps taken and any obstacles or impediments to prompt implementation.<sup>5</sup>

This project could examine the use of local ward zoning advisory councils, assess whether the City implemented changes to address HUD’s concerns, and/or determine whether City departments implemented and maintained the changes they committed to in the Sixty-Day Report.

This project was created to address public concerns communicated through OIG’s Listening Tours.

**Potential Objectives:**

- How do alderpersons ensure zoning advisory councils operate with consistent practices across the City?
- Have City departments implemented changes described in the Sixty-Day Report to cease deference to aldermanic prerogative where not required by law?<sup>6</sup>
- Has the City implemented changes to prevent or reduce the negative impacts of aldermanic prerogative in housing development?

<sup>1</sup> Sargent Shriver National Center on Poverty Law, “Housing Discrimination Complaint,” November 15, 2018, accessed Augus 8, 2025, <https://www.povertylaw.org/wp-content/uploads/2019/11/CAFHA-et.-al-v.-City-of-Chicago-HUD-Administrative-Complaint.pdf>.

## 2. City-Owned Land Management (Appeared on 2024 and 2025 Annual Plans)

**Background and Rationale:** The Department of Planning and Development has developed an inventory of city-owned land for sale, known as the City-Owned Land System (COLS). COLS contains some additional records of land and facilities managed by other departments. However, the City does not maintain a comprehensive inventory of the land it owns and no department is tasked with maintaining this information. Without a full inventory, the City cannot ensure efficient enforcement of rules (such as illegal dumping, parking, and weed cutting) or that its land is used and valued appropriately. Community members cannot hold the City responsible for maintaining the land it owns if they cannot identify the City as the owner.

**Potential Objectives:**

- Has the City defined and implemented procedures to develop and maintain an accurate and comprehensive inventory of land assets?
- How will the City ensure that the inventory is accessible to City departments that need it?

<sup>2</sup> Sargent Shriver National Center on Poverty Law, "Housing Discrimination Complaint," November 15, 2018, accessed August 8, 2025, <https://www.povertylaw.org/wp-content/uploads/2019/11/CAFHA-et.-al-v.-City-of-Chicago-HUD-Administrative-Complaint.pdf>.

<sup>3</sup> In 2023, HUD sent a letter to Chicago Corporation Counsel seeking voluntary "informal resolution."<sup>3</sup> In 2025, it has been publicly reported that HUD announced that it would no longer pursue this matter, but that the Mayor's Office stated that it remains open to reform efforts.

<sup>4</sup> City of Chicago, "Executive Order No. 2019-2 Reform to Aldermanic Prerogative," May 20, 2019, accessed August 8, 2025, <https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2019/May/ExecutiveOrder.pdf>. The Order remains in effect and has not been rescinded.

<sup>5</sup> City of Chicago, "Sixty-Day Report on Implementation of Executive Order No. 2019-2," accessed August 8, 2025, [https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2019/August/MLEL\\_SixtyDay\\_Rprt\\_FINAL.pdf](https://www.chicago.gov/content/dam/city/depts/mayor/Press%20Room/Press%20Releases/2019/August/MLEL_SixtyDay_Rprt_FINAL.pdf). No department reported obstacles or impediments.

<sup>6</sup> OIG included a project focused on the Sixty-Day Report on the 2025 Annual Plan.

### 3. Zoning Board of Appeals (ZBA) (Appeared on 2023 Annual Plan)

Background and Rationale: Property owners must receive approval from the ZBA to develop a property in a way that does not comply with the Chicago Zoning Ordinance. This process is legally complex and requires numerous fees, creating the risk that approval will be restricted to those with the resources to navigate the process. Once a property owner makes it through this process, the ZBA almost always approves the variation.

The ZBA consists of five members and up to two alternate members, all appointed by the Mayor with consent of City Council.<sup>7</sup> The Municipal Code of Chicago (MCC) states that members are appointed to five-year terms, can only be removed by the Mayor after a public hearing, and will have salaries determined by City Council. Further, the MCC states ZBA members “at the time of appointment shall be members of the Western Society of Engineers, the Chicago Real Estate Board, the Illinois Society of Professional Engineers, the Cook County Real Estate Board, the Building Manager’s Association of Chicago, the Building Construction Employer’s Association, or the Chicago Building Trades Council, or shall be an incumbent of the office of Commissioner of Planning and Development, City Architect, Superintendent of Police, or Corporation Counsel, or shall be a City resident who has had outstanding experience in zoning administration.”

This project was modified to address public concerns that were communicated during OIG’s Listening Tours.

Potential Objectives:

- How do property owners apply to receive a variation to the Zoning Code?
- How does the ZBA make its decisions on applications for variations?
- Where are the variations being granted in the City?
- What types of variations are granted?
- Does the ZBA membership align with the requirements of the MCC?

### 4. Department of Buildings (DOB) Emergency Demolitions

Background and Rationale: DOB’s Demolition Bureau works to demolish any building that “is in an unsafe condition, or has become unstable or insecure, or is a menace to the safety or health of the public” and whose owners have failed to address violations. Residents have complained that the City takes too long to demolish buildings, prolonging the existence of sites that are in dangerously poor condition, home to squatters, or sources of crime. On the other hand, some residents have complained that their house or garage was demolished when it should not have been. Some preservation groups have also complained that they do not have time to save historic buildings from demolition.

<sup>7</sup> MCC § 17-14-0300

- Potential Objectives:
- Does DOB demolish buildings that were found to be in dangerous condition in a timely manner?
  - Does DOB ensure that only those buildings appropriately slated for demolition are demolished?
  - Does DOB recover demolition costs from insurance or property owners?
  - Do DOB ensure neighbors receive notification of planned demolitions?

## B| Community Services

### 5. DFSS Community Service Centers (Appeared on 2024 and 2025 Annual Plans)

**Background and Rationale:** DFSS operates six Community Service Centers across Chicago. These centers provide a whole-of-government approach to help vulnerable individuals and families access essential resources such as food, shelter, and clothing. Additional resources provided by the centers include, but are not limited to, domestic violence support, financial assistance programs, and job training and placement services for the formally incarcerated. Given the array of services offered, it is essential that Community Service Centers coordinate with other City departments and social service providers. Furthermore, because these centers are public-facing entities that connect residents to essential human services, it is critical to the people served, and to broad public confidence in City government, that DFSS is responsive to the communities it supports.

This project was modified to address public concerns communicated during OIG's Listening Tours.

- Potential Objectives:
- To describe how DFSS Community Service Centers coordinate with City departments, delegate agencies, and external stakeholders to support the needs of the communities they serve.
  - Has DFSS defined specific social service outcome goals of its Community Service Centers?
  - Does DFSS measure progress towards the outcome goals and determine whether the whole-of-government approach benefits the community at the level intended?
  - How does DFSS ensure intended program beneficiaries actually receive the services?

## 6. Mayor's Office for People with Disabilities (MOPD) Accessibility Efforts

Background and Rationale: MOPD promotes accessibility for people with disabilities and is responsible for ensuring that existing public facilities and new buildings comply with disability rights laws and regulations, including Title II of the Americans with Disabilities Act (ADA).<sup>8</sup> Title II requires all public entity services and programs to be readily accessible to people with disabilities. Understanding that physical changes to make facilities more accessible may be expensive and time-consuming, Title II allowed governments until July 1992 to develop transition plans to put these changes into action. MOPD contracted with a vendor from 2009 to 2021 to assess its facilities and develop the plan, before abruptly withdrawing the contract that year. In its justification to the Non-Competitive Review Board for the 2021 contract, MOPD acknowledged that the City was not in compliance, 33 years later, with ADA Title II's transition plan requirements. Furthermore, in 2017, OIG notified MOPD and DOB of collaboration challenges that limited their ability to effectively ensure accessibility compliance. Specifically, OIG "determined that, despite having shared responsibilities, [MOPD] and [DOB] have not established a collaborative partnership necessary to effectively promote accessibility compliance [. . .]."

Altogether, this leaves important questions about the status of MOPD's transition plan effort, the value the City did or did not derive from MOPD's 12-year contracting relationship with the vendor, and whether noncompliance with Title II presents a significant liability risk.

Potential Objectives:

- What is the status of the City's compliance with the transition plan requirements of the Americans with Disabilities Act Title II?
- If not in compliance, when does the City plan to come into compliance?
- Does MOPD's Accessibility Compliance Unit's collaboration with DOB to promote accessibility for people with disabilities align with Government Accountability Office's leading collaboration practices to promote accessibility for people with disabilities?
- Does MOPD ensure public facilities and building plans comply with relevant federal, state, and local disability rights laws and regulations?

<sup>8</sup> U.S. Department of Justice Civil Rights Division, "Americans with Disabilities Act Title II Regulations," June 24, 2024, accessed September 11, 2025, <https://www.ada.gov/law-and-reg/regulations/title-ii-2010-regulations/>.



## 7. Chicago Public Library's (CPL) Strategic Plan

**Background and Rationale:** CPL often serves as the public's first interaction with City services. In recent years, CPL has seen increases in the community's need for library-based social services, access to CPL's social workers, and digital resources. Additionally, alderpeople have asked about the library's response to some of the city's most vulnerable populations, including at-risk children and people experiencing homelessness. Recent media coverage has spotlighted safety and security concerns within the libraries, including confusion about how staff should address violent or inappropriate patron behavior. As part of its 2020-2024 Strategic Plan, CPL set a number of goals to train staff to meet these expanding needs, with particular focus on accessibility, diversity and inclusion, and trauma-informed collective care.<sup>9</sup> This audit would assess CPL's progress towards achieving these goals.

This project was modified to address public concerns communicated during OIG's Listening Tours.

**Potential Objective:**

- Does CPL ensure that its staff is qualified and prepared to respond to the technology, accessibility, and safety needs of the community as listed in its strategic plan?

## 8. DFSS Shelter Transportation

**Background and Rationale:** DFSS's shelter transportation service provides individuals experiencing homelessness with transportation to an available shelter bed. City residents can call 311 to place a request and DFSS's contractor is responsible for responding to the requests and coordinating transportation. In 2021, the City faced litigation regarding the accessibility of its shelter transportation for people with disabilities.<sup>10</sup> Additionally, slow response times and a lack of follow up for some requests has created concerns regarding the quality of program data, including how requests are tracked. This project would address whether DFSS and its contractor maintain sufficient program data to track shelter requests, meet contracted time goals to respond to requests, and provide accessible shelter transportation.

**Potential Objectives:**

- Does DFSS's shelter transportation contractor accurately and completely track shelter requests?
- Does DFSS's shelter transportation contractor respond to requests for shelter within its contracted timelines?
- Does DFSS's shelter transportation contractor provide accessible transportation for people with disabilities seeking shelter?
- Does DFSS's shelter transportation contractor maintain an up to date and accurate inventory of available shelter beds?

<sup>9</sup> Chicago Public Library, "2020-2024 Strategy," accessed August 8, 2025, <https://www.chipublib.org/wp-content/uploads/sites/3/2020/08/Chicago-Public-Library-2020-2024-Strategy.pdf>.

<sup>10</sup> Carter v. City of Chicago, (N.D. Ill., February 27, 2021) 1:2020cv01083, Document 46.

## C| Finance and Administration

### 9. Mayor's Office of Intergovernmental Affairs (Appeared on 2025 Annual Plan)

**Background and Rationale:** Employees of the Mayor's Office of Intergovernmental Affairs (IGA) advocate for the mayor's policy agenda at the local, State, and Federal levels. Little information about the day-to-day operations of IGA is publicly available, though reporting describes IGA's role in directing certain aspects of City Council's legislative activity. This project would describe the function and authority of IGA, as well as its day-to-day activities on behalf of the mayor's agenda.

This project was modified to address public concerns communicated during OIG's Listening Tours.

**Potential Objective:**

- What are the function and authority of the IGA?

### 10. Mayoral Boards and Commissions (Appeared on 2024 and 2025 Annual Plans)

**Background and Rationale:** Chicago's municipal government includes over 100 boards and commissions with members appointed by the mayor: for example, Special Service Area commissions, advisory groups such as the Board of Health, and regulatory bodies like the Zoning Board of Appeals and the Emergency Telephone System Fund Board.<sup>11</sup>

The composition and responsibilities of these groups are governed by various ordinances, laws, and executive orders, but information about their budgets and operations is not always readily available. Limited transparency creates concerns around conflicts of interest, given that appointees are City officials and may be subject to Ethics Ordinance restrictions and other rules.<sup>12</sup>

This project would provide transparency into the functions of mayoral boards and commissions, quantify their use of taxpayer dollars and City resources, and evaluate their compliance with relevant regulations.

This project remains prioritized to address public concerns communicated during OIG's Listening Tours.

<sup>11</sup> City of Chicago, "Office of the Mayor – Boards and Commissions," accessed July 23, 2025, <https://webapps1.chicago.gov/moboco/>.

<sup>12</sup> City of Chicago, "The Ethics and Open Meetings Guide for Board and Commission Members," 5, April 3, 2025, accessed July 23, 2025, [https://webapps1.chicago.gov/moboco/resources/pdf/Ethics\\_Open\\_Meetings\\_Guide.pdf](https://webapps1.chicago.gov/moboco/resources/pdf/Ethics_Open_Meetings_Guide.pdf).

- Potential Objectives:
- What are the operating budgets and activities of mayoral boards and commissions?
  - Are mayoral boards and commissions constituted according to the relevant requirements?
  - Are appointed members of boards and commissions who are subject to the disclosure requirements of the City's Ethics Ordinance in compliance?

## 11. Office of Budget and Management's (OBM) Salvage and Turnover in Hiring

Background and Rationale: When OBM budgets for departmental personnel, it calculates an estimated turnover amount. This turnover amount reflects the department's reduction in personnel spending from intentionally holding a position vacant when an employee leaves their role. OBM requires departments to hold vacancies until it can "salvage" the personnel funds that fulfill the estimated turnover amount. As a result, departments can face unclear wait times before OBM will approve their requests to hire for open positions.

This project will explain the process of salvage and turnover and compare the process to other municipalities' budgeting practices. Further, it will explain this practice's impact on budget transparency and operations.

- Potential Objectives:
- What are salvage and turnover as used in the budget process?
  - How do other municipalities account and plan for personnel vacancies?
  - How does the use of salvage and turnover affect departments' operations?

## 12. Unrecovered Costs of Athletic Events, Parades, and Outdoor Special Events

**Background and Rationale:** Athletic events, parades, and outdoor special events occur regularly throughout Chicago. The MCC requires that sponsors of such events apply for and obtain a special event permit from CDOT (for athletic events and parades) or the Department of Cultural Affairs and Special Events (for outdoor special events). Furthermore, the MCC requires that, as part of the permit application, applicants must pay for the costs of city services supporting some events. City services can include street closures, barricades, garbage cans, special no parking signs, electrical services, or special police protection. Costs for City services are determined by the departments that provide them and based on the information provided in the event permit application.

Regarding the payment for City services for such events, the MCC has different requirements. For athletic and outdoor special events, the MCC requires that the permit applicant prepay or post a bond to cover the estimated cost of city services. For outdoor special events, the MCC also requires that within 20 business days after the end of the event, the City shall determine the actual costs and obtain additional payment or remit any overpayment.<sup>13</sup> While the MCC acknowledges that parades may require city services, it does not address permit applicants' payments for such services.

The MCC requires the budget director to annually submit a written report to the Committee on Budget and Government Operations which includes "a cost-benefit analysis of all outdoor special events, parades, or athletic events [. . .] with 10,000 or more attendees per day."<sup>14</sup> On July 30, 2025, the City issued the first of such reports, the Mid-Year Budget Report.<sup>15</sup> Rather than providing a cost-benefit analysis of all events required by the MCC, the report states, "Given the large number of qualifying events held annually and the significant expense and time required to conduct formal economic impact analyses, OBM [. . .] identif[ied] a targeted set of major events for which reliable economic data exists." Beyond confirming that the City did not fulfill the MCC requirement, the statement also suggests that the City does not maintain reliable data to perform the required analyses.

<sup>13</sup> MCC § 10-8-335.

<sup>14</sup> MCC § 2-4-055.

<sup>15</sup> City of Chicago Office of the Mayor, "2025 Mid-Year Budget Report," July 30, 2025, accessed September 11, 2025, [https://www.chicago.gov/content/dam/city/depts/obm/supp\\_info/2025Budget/2025%20Mid-Year%20Budget%20Report.pdf](https://www.chicago.gov/content/dam/city/depts/obm/supp_info/2025Budget/2025%20Mid-Year%20Budget%20Report.pdf)

For the ten events included in the cost-benefit analyses, the City reported recovering only \$3.8 million, or 26% of the \$14.8 million City expenditures for the events.<sup>16</sup> The City reported that nine of these events had a cumulative economic impact of \$887,298,022, but did not provide the basis for the calculation.<sup>17</sup>

In October 2025, Ernst & Young (EY) released a City-commissioned report, “Financial and Strategic Reform Options which identified opportunities for “cost reduction, revenue enhancement, and service delivery improvement.” EY estimated that the City could generate \$21 million in savings involving special events cost recovery. The firm identified the “Special City Services” provided by various departments that include street closures; provisions of barricades, garbage, cans stages or special no parking signs; special electrical services, or special police protection” as well as their involvement in reviewing plans, issuing permits and staffing emergency services.<sup>18</sup>

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|-----------------------|---|
| Potential Objectives: | <ul style="list-style-type: none"> <li>• To determine whether the City ensures payment for City services are collected from permit applicants.</li> <li>• Acknowledging that the City doesn’t conduct cost-benefit analyses on all events required by the MCC, to describe the City’s process of determining which events to include.</li> <li>• To determine the City’s efforts to ensure the costs of city services are adequately tracked to ensure payments are accurate and inclusive of relevant costs.</li> <li>• To determine and describe the methodology the City uses to calculate the economic impact of events.</li> <li>• To determine whether the City pursued any EY cost recovery options and the status of such efforts.</li> </ul> |
|-----------------------|---|

### 13. Cash Management Policies

Background and Rationale:	<p>Various City departments accept cash payments. While accepting cash ensures that all community members can pay for and access City services, it is important to verify that payments are processed accurately and to reduce the risk of loss. This project would leverage information from OIG’s past work to describe opportunities for improving departmental cash-handling processes.</p>
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|-----------------------|---|
| Potential Objectives: | <ul style="list-style-type: none"> <li>• To describe the City’s cash-handling processes based on OIG’s past work and knowledge.</li> <li>• What are the risks associated with the City’s cash-handling procedures?</li> </ul> |
|-----------------------|---|

<sup>16</sup> City of Chicago Office of the Mayor, “2025 Mid-Year Budget Report,” July 30, 2025, 61, accessed September 11, 2025, [https://www.chicago.gov/content/dam/city/depts/obm/supp\\_info/2025Budget/2025%20Mid-Year%20Budget%20Report.pdf](https://www.chicago.gov/content/dam/city/depts/obm/supp_info/2025Budget/2025%20Mid-Year%20Budget%20Report.pdf).

<sup>17</sup> The City reported that economic impact data was not tracked for one of the ten events.

<sup>18</sup> “City of Chicago: Financial and Strategic Reform Options,” Ernst & Young, October 2025, p. 7-15, [https://www.chicago.gov/content/dam/city/depts/obm/supp\\_info/2026Budget/Financial%20and%20Strategic%20Reform%20Options%20-%20City%20of%20Chicago.pdf](https://www.chicago.gov/content/dam/city/depts/obm/supp_info/2026Budget/Financial%20and%20Strategic%20Reform%20Options%20-%20City%20of%20Chicago.pdf).

## D| Infrastructure

### 14. Department of Streets and Sanitation's (DSS) Blue Cart Recycling (Appeared on 2024 and 2025 Annual Plans)

**Background and Rationale:** DSS is responsible for the Blue Cart Recycling program, which entails collecting waste from residential properties with four units or less. The Blue Cart Recycling program services over 620,000 residential units and, in 2022, cost \$26.5 million. In April 2021, the City contracted with a private waste hauler to collect residential recycling in four of Chicago's six recycling regions. As part of this contract, the private hauler is required to provide an annual report of recycled material capture rates. DSS crews service the remaining regions. In 2021, the City published a Waste Strategy that recommended improvements to the Blue Cart Recycling program. This audit will evaluate whether DSS has implemented the recommended improvements and whether the fee for garbage collection covers DSS's costs to provide the service.

This project was prioritized to address public concerns communicated during OIG's Listening Tours.

**Potential Objectives:**

- Has DSS implemented the improvements to the Blue Cart Recycling program, as recommended within the Waste Strategy?
- Does the fee for garbage collection cover DSS's costs to provide the service?
- Do Blue Cart Service Areas handled by the private hauler experience higher capture rates for recyclable material than zones handled by DSS crews?

### 15. DWM's Stormwater Management (Appeared on 2025 Annual Plan)

**Background and Rationale:** Flooding after large rain events has been on the rise in Chicago. The City of Chicago uses Combined Sewer Overflows (CSO) to divert stormwater and sanitary sewage to local waterways during large storms. These CSOs can potentially flood streets and residents' homes after large rain events. The City's ability to use CSOs during rain events is regulated by the Illinois Environmental Protection Agency. On March 26, 2024, the Illinois Environmental Protection Agency (IEPA) issued an updated permit for the City's use of CSOs. The permit imposes limitations, and monitoring and reporting requirements for CSOs in Chicago. This audit will determine the progress DWM has made towards implementing the requirements of the IEPA guidelines.

This project was prioritized to address public concerns communicated during OIG's Listening Tours.



- Potential Objectives:
- Did the City update the [2014 Green Stormwater Infrastructure Strategy](#) to include measurable goals and outcomes through incremental CSOs, prioritizing sensitive areas and environmental justice communities?
  - Did the City conduct a study or plan to conduct a study to evaluate the effectiveness of existing monitoring program of City-owned CSO outfalls?
  - Did the City implement mitigation measures at the City-owned outfalls identified as most active?
  - Did the City develop a new operations and maintenance plan that includes required mechanisms and specific procedures?

## 16.DSS's Street Sweeping (Appeared on 2025 Annual Plan)

Background and Rationale: DSS defines street sweeping season to be the beginning of April through mid-November. During that time, DSS laborers generally hang temporary "No Parking" signs before a street sweeper clears debris and litter from streets. DSS's practice is to distribute street sweeping resources equally across all 50 City wards although the geographic size of each ward varies. This may mean these resources do not equitably address each ward's needs. Some alders have expressed concerns that the street sweeping season is too short, increasing the risk of blocked street drains. In addition, there are concerns that hanging temporary signs may not be as economical as permanent signs and that this practice may not consistently provide residents with adequate notice of upcoming sweeping. This audit will evaluate DSS's performance of the street sweeping function.

This project was modified to address public concerns communicated during OIG's Listening Tours.

- Potential Objectives:
- Does DSS provide street sweeping services in an equitable, effective, and efficient manner?
  - Does DSS provide adequate notice to residents of street sweeping?
  - Does DSS comprehensively plan its street sweeping routes to account for neighborhood characteristics, traffic volume, and street condition?

## 17.Public Building Commission (PBC) Project Case Studies

Background and Rationale: PBC was established in 1956 by Illinois state legislation and the MCC. PBC manages the planning, design, and construction of some public buildings such as schools, firehouses, and libraries for local government clients such as the City of Chicago, CPL, Chicago Public Schools, Chicago Park District, and City Colleges of Chicago. In the past, OIG has audited one step in PBC's process across multiple projects, for example the Public Building Commission Construction Change Orders Audit in 2018 and the Audit of the Public Building Commission's Administration of Building Commissioning in 2021. This project would look at the full life cycle of PBC projects to ensure contract deliverables are met.

- Potential Objectives:
- Has PBC implemented controls to ensure fiscal management and administrative oversight for projects?
  - How were project funding levels set, and did the projects come in within budget?

## 18. Chicago Department of Aviation (CDA) Badging

Background and Rationale: Chicago is home to O'Hare International Airport and Midway International Airport, two of the largest airports in the United States based on traffic. The Transportation Security Administration has published best practices to improve security by ensuring security guards only allow authorized personnel in restricted areas. One of CDA's safety practices is to issue key badges to airport staff for restricted areas. Recently, news coverage has reported incidents in which security allowed individuals to pass through restricted areas without proper verification.

- Potential Objectives:
- Does CDA have and follow a consistent procedure for issuing and collecting security badges?
  - Does CDA implement airport best practices with regards to access controls?

## E| Public Safety

Note: OIG's Public Safety Section conducts inspections, evaluations, and reviews of City police and police accountability programs, operations, and policies.

### 19. Chicago Fire Department's (CFD) Member Wellness Support Strategies (Appeared on 2025 Annual Plan)

Background and Rationale:	As part of the emergency response community, CFD members face a high-stress work environment. If their wellness needs go unaddressed, the health and safety of the individual, their fellow members, and the public is put at risk. CFD's primary program to address member wellness is its Employee Assistance Program (EAP). This audit would assess the design and performance of CFD's EAP and any other wellness support strategies it implements.
Potential Objectives:	<ul style="list-style-type: none"> <li>• Is CFD's EAP designed and implemented appropriately?</li> <li>• Does CFD adequately prepare supervisors to identify members potentially in need of emotional or behavioral support?</li> </ul>

### 20. Life Safety Ordinance Enforcement (Appeared on 2025 Annual Plan)

Background and Rationale:	<p>Following several deadly fires, a 2004 ordinance required hundreds of high-rise buildings built before 1975 to retrofit with automatic sprinkler systems or pass a Life Safety Evaluation (LSE). LSEs are scored tests conducted by architects or engineers to certify the adequacy of fire safety measures. Due to the expense of sprinkler retrofits, most pre-1975 high-rises opted for LSEs instead.</p> <p>During a current audit, OIG determined that DOB and CFD do not maintain a required public list of pre-1975 high-rise buildings that have passed LSEs, making it difficult to judge how many have mitigated their fire safety risks. This project will determine whether DOB and CFD maintain required records of compliant buildings and ensure that covered high-rise buildings fulfill life safety requirements.</p>
Potential Objectives:	<ul style="list-style-type: none"> <li>• Do DOB and CFD ensure that relevant high-rise buildings have submitted and passed Life Safety Evaluations, and does DOB maintain a public list of compliant buildings as required by the MCC?</li> <li>• Do DOB and CFD ensure that buildings maintain the features identified in life safety compliance plans after renovations or construction, and do they ensure compliance with life safety data reporting requirements?</li> </ul>

## 21.CFD Personnel and Resource Deployment (Appeared on 2025 Annual Plan)

Background and Rationale:	Due in part to improved fire safety technology, more robust building codes, and better trained firefighters, fire departments are responding to fewer fire emergencies now than they have historically. Instead, departments are responding to many more emergency medical service calls. Fully 80% of CFD's calls are now for emergency medical services, versus just 20% for fire suppression and rescue. CFD reports maintaining 97 engine companies and 61 truck companies compared to 80 ambulances in total. <sup>19</sup> This project would assess the alignment between need and allocations of equipment and personnel for CFD's emergency medical response and fire suppression functions. In addition, it would describe potential obstacles or incentives regarding the procurement of resources based on funding from federal grants.
Potential Objectives:	<ul style="list-style-type: none"> <li>• Does CFD maintain ambulances and emergency medical personnel in numbers appropriate to meet Chicago's need for emergency medical services?</li> <li>• Does CFD maintain fire suppression equipment and personnel in numbers appropriate to meet Chicago's need for fire suppression?</li> <li>• Does current funding include conditions that incentivize or restrict the procurement of additional resources?</li> </ul>

<sup>19</sup> Chicago Fire Department, "Operations," accessed September 30, 2024, <https://www.chicago.gov/city/en/depts/cfd/provdrs/ops.html>.

## V | Reports Published in 2025

APR published the following four reports in 2025.<sup>20</sup> All are available at [igchicago.org](https://igchicago.org).

### A| City Development and Regulatory

APR did not publish any City development and regulatory reports in 2025.

### B| Community Services

1. [Audit of the Chicago Department of Public Health's \(CDPH\) Mental Health Equity](#), published August 12, 2025.

### C| Finance and Administration

2. [Audit of Department of Human Resources' Employee Assistance Program](#), published April 17, 2025.

### D| Infrastructure

APR did not publish any infrastructure reports in 2025.

### E| Public Safety

3. [Audit of Chicago Fire Department's Annual Fire Prevention Inspections and Tests](#), published October 23, 2025.
4. [Second Follow-up to OIG's Second Audit of the Chicago Fire Department's Fire and Emergency Medical Response Times](#), published October 29, 2025.

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<sup>20</sup> Published reports are grouped into the same 5 broad categories described in section IV, 2025 New Projects.

## VI | Projects in Progress

The following 15 projects are underway as of the date of this report.<sup>21</sup>

### A| City Development and Regulatory

1. Department of Technology and Innovation's Information Security Office
2. Business Affairs and Consumer Protection and CPD's Tow Truck License Enforcement
3. Chicago Animal Care and Control Dispatch and Field Operations

### B| Community Services

There are no Community Services projects underway at this time.

### C| Finance and Administration

4. Equity Impacts of Prompt Payments
5. City Council Office of Financial Analysis' Compliance with Municipal Code Reporting Requirements
6. City Spending for New Arrivals
7. DOF's Management of Outstanding Debt
8. City Council and Committee Meeting Attendance
9. Swiping Policy Enforcement

### D| Infrastructure

10. Water Billing Accuracy
11. DSS's Rat Abatement Processes
12. DSS's Administration of Auto Pounds
13. Lead Service Line Replacement

### E| Public Safety

14. Office of Emergency Management and Communications' 311 Service Request Performance
15. Analysis to Determine CFD's Recruitment, Hiring, and Promotions Outcomes

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<sup>21</sup> Projects in progress are grouped into the same 5 broad categories described in section IV, 2026 New Projects.





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