

# CHICAGO PARK DISTRICT OFFICE OF INSPECTOR GENERAL

PETER NEUMER, INSPECTOR GENERAL



**OIG Quarterly Report**  
**2024 – First Quarter**

## Message from the Inspector General:

To the Chicago Park District Board of Commissioners, Park District employees, and Park District patrons:

2024 began productively for the OIG. Most notably, in the first quarter of the year the OIG:

- Hired a Deputy Inspector General, two Legal Investigators, and an Auditor;
- Reduced its pending investigative caseload from 129 active investigations to 104;
- Issued 13 substantiated investigative reports related to Paycheck Protection Program (PPP) loan fraud; and
- Issued 2 Hiring Compliance reports, including a report that found that the Park District is not in compliance with the Employment Plan's requirement that the Park District publicly post job descriptions for each job title on its website.

In the second quarter of 2024, the OIG will focus on developing its internal policies and procedures with respect to its Investigations, Audit and Hiring Compliance sections, while also continuing to complete its remaining PPP fraud cases in a thorough, expeditious manner.

Finally, I would like to note that the first quarter also marked the end of the OIG tenures of Interim Deputy Inspector General Michael Fine and Investigators Jeanne Vogel and Bob Midlowski. Michael, Jeanne and Bob had been working for the OIG in a contractual capacity and performed their respective investigative functions with professionalism, dedication and integrity. The OIG thanks them for their service.

Sincerely,

Peter Neumer  
Inspector General  
Chicago Park District Office of the Inspector General

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## Office Overview

### Mission

Pursuant to the Chicago Park District Code, the Office of Inspector General (OIG) is responsible for:

- Investigating allegations of fraud, waste, and abuse or misconduct by Chicago Park District employees, members of the Board of Commissioners, contractors, agents, and volunteers;
- Conducting District-wide internal audits to assess the integrity of financial reporting systems, the effectiveness of internal controls, and the efficiency of established procedures; and
- Monitoring the Park District's compliance with the Employment Plan's rules governing hiring and other employment actions.

### Budget

For the 2024 fiscal year (FY24), the OIG's budget is \$1,008,565.

### Personnel

At the end of the first quarter of FY24, the OIG was staffed as follows: an Inspector General, Deputy Inspector General, Director of Audit, two Auditors, two Legal Investigators, one part-time Investigator, one part-time Hiring Compliance contractor, and an Administrative Assistant. The OIG also receives regular support from law enforcement personnel.

During the first quarter of FY24, the OIG hired a Deputy Inspector General, two Legal Investigators, and an Auditor.

### Reporting Fraud, Waste, and Abuse

Reports of fraud, waste and abuse can be made to the OIG in multiple ways:

- Online: [Click here to submit online complaint](https://chicagoparkdistrict.i-sight.com/external/case/new) or visit: <https://chicagoparkdistrict.i-sight.com/external/case/new>
- By telephone: (312) 742-3333 (Confidential Hotline)
- In writing:  
Chicago Park District Office of Inspector General  
740 North Sedgwick Street Suite #300  
Chicago, IL 60654
- By fax: (312) 742-9505

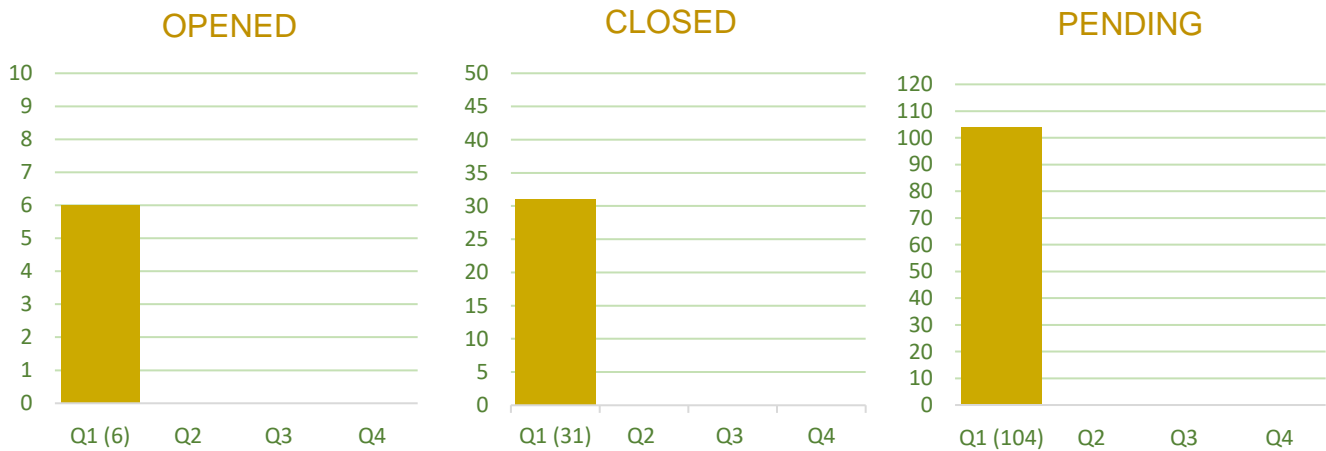
## FY24 First Quarter Investigative Metrics

As the below charts reflect, the OIG opened 6 investigations in the first quarter of FY24 and closed 31 investigations.

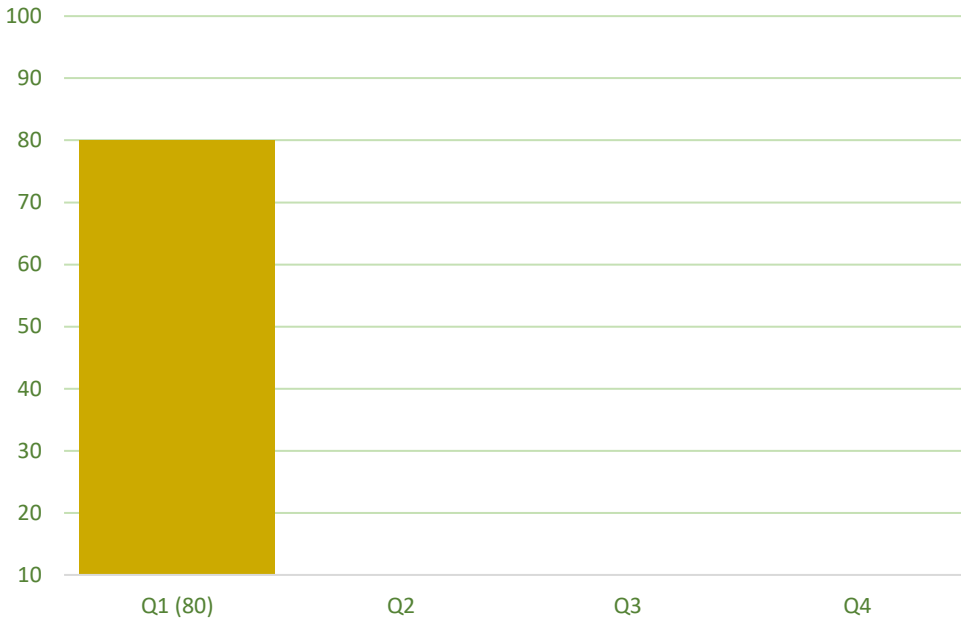
Of the 6 investigations the OIG opened in the first quarter of FY24, 1 involved potential criminal misconduct or fraud, 4 involved other rule, code or ordinance violations, and 1 involved waste, inefficiency or compliance. With respect to those 6 investigations, all 6 concern the conduct of employees, zero concern the conduct of officers, and zero concern “other” parties (i.e., patrons, agents, concessionaires, contractors, partners or unknown parties).

The OIG has 104 pending investigations, down from 129 in the fourth quarter of FY23. The OIG received 80 complaints in the first quarter of FY24.

### INVESTIGATIONS



## COMPLAINTS RECEIVED\*



\* "Complaints received" reflect the number of contacts received during the quarter and includes OIG-initiated complaints. Matters not within the scope of the OIG's mission are referred to other Park District departments or to external agencies.

## TYPES OF INVESTIGATIONS AND REVIEWS OPENED



## INVESTIGATED AND REVIEWED PARTIES



## FY24 First Quarter Investigative Summaries

### PPP Investigations

In the first quarter of 2024, the OIG's investigative efforts continued to be focused primarily on Paycheck Protection Program (PPP) loan fraud.<sup>1</sup> With respect to PPP cases, the OIG completed 13 investigations in the first quarter that resulted in sustained findings of PPP fraud. More specifically:

- In 22-0191, the OIG determined that a Park District Physical Instructor fraudulently obtained two PPP loans, each in the amount of \$19,166. During an interview with OIG, the employee denied applying for the PPP loans and claimed that their identity was stolen. However, the PPP loan application files reflected that the loan proceeds were deposited into the employee's bank account. Accordingly, the OIG found the employee's account lacking in credibility and recommended that the employee be terminated and placed on the ineligible for rehire list. Management's response to OIG's report and recommendation is due on April 26, 2024.
- In 23-0063, the OIG determined that a Park District Recreation Leader fraudulently obtained a PPP loan in the amount of \$20,832 for a fictitious sole proprietorship business. During an interview with OIG, the employee denied operating any businesses and denied applying for and receiving PPP loan funds. However, the OIG reviewed the PPP loan application files which included a copy of the employee's state identification card and reflected that the loan proceeds were deposited into the employee's bank account. When presented with this information, the employee was not able to provide a credible explanation for the loan documentation. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee was terminated and designated as Do Not Rehire.
- In 23-0097, the OIG determined that a Park District Recreation Leader fraudulently obtained a PPP loan in the amount of \$20,832 for a fictitious sole proprietorship business. During an interview with the OIG, the employee denied operating any businesses and denied applying for and receiving PPP loan funds. However, the OIG reviewed the PPP loan application files which included copies of the employee's bank statements, a copy of the employee's state identification card, and a "selfie" of the employee that was required by the loan vendor to verify the applicant's identity. When presented with this information, the employee was not able to provide a credible explanation for the loan documentation. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee was terminated and designated as Do Not Rehire.
- In 23-0100, the OIG determined that a Park District Recreation Leader fraudulently obtained a PPP loan in the amount of \$20,832 for a fictitious sole proprietorship business. During an interview with the OIG, the employee denied operating any businesses and denied applying for and

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<sup>1</sup> As noted in OIG's second quarter report for 2023, "In late 2022, the OIG received an anonymous complaint on the Hotline that some employees had wrongfully applied for and received loans in 2020 and 2021 under the U.S. government's Paycheck Protection Program (PPP). During the pandemic, the PPP program was established to provide small businesses with financial resources to maintain their payroll, hire back employees who may have been laid off, and cover applicable overhead."

receiving PPP loan funds. However, the OIG reviewed the PPP loan application files which included a copy of the employee's driver's license, a "selfie" of the employee that was required by the vendor to verify the applicant's identity (in which photo the employee was wearing a Park District branded shirt), and further reflected that the loan proceeds were deposited into the employee's bank account. When presented with this information, the employee was not able to provide a credible explanation for the loan documentation. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee was terminated and designated as Do Not Rehire.

- In 23-0300, the OIG determined that a Park District Inclusion Aide fraudulently obtained two PPP loans, each in the amount \$20,832, for a fictitious sole proprietorship business. During an interview with the OIG, the employee admitted to applying for and receiving the PPP loans despite not owning or operating a sole proprietorship business. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Management's response to the OIG's report and recommendation is due on April 26, 2024.
- In 23-0319, the OIG determined that a Park District Attendant fraudulently obtained a PPP loan in the amount of \$20,705. During an interview with the OIG, the employee denied applying for and receiving PPP loan funds. However, the OIG reviewed the PPP loan application files which included copies of the employee's bank statements, a copy of the employee's driver's license, and further reflected that the loan proceeds were deposited into the employee's bank account. When presented with this information, the employee was not able to provide a credible explanation for the loan documentation. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee was terminated and designated as Do Not Rehire.
- In 23-0469, the OIG determined that a Park District Attendant fraudulently obtained two PPP loans, each in the amount \$15,062, for a fictitious sole proprietorship business. During an interview with the OIG, the employee admitted to applying for and receiving the PPP loans despite not owning or operating a sole proprietorship business. The employee also admitted to using the PPP funds for personal purchases including a new car. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Management's response to OIG's report and recommendation is due on April 22, 2024.
- In 23-0516, the OIG determined that a Park District Laborer fraudulently obtained a PPP loan in the amount of \$20,833 for a fictitious sole proprietorship business. During an interview with the OIG, the employee admitted to applying for and receiving a PPP loan despite not owning or operating a business. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee resigned and was designated as Do Not Rehire.
- In 23-0529, the OIG determined that a Park District Recreation Leader fraudulently obtained a PPP loan in the amount of \$20,832 for a fictitious sole proprietorship business. During an

interview with the OIG, the employee ultimately admitted to applying for and receiving the PPP loan despite not owning or operating a viable business. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee was terminated and designated as Do Not Rehire.

- In 23-0532, the OIG determined that a Park District Physical Instructor fraudulently obtained a PPP loan in the amount of \$20,625. During an interview with the OIG, the employee claimed to operate a small business, but acknowledged that they effectively did not make any money from that business. In addition, records reflected that the employee did not file a Schedule C tax form in 2019 or 2020 regarding that business. Accordingly, the OIG determined that the employee clearly was not eligible to receive the loan in question. As a result, OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of OIG's report, the employee was terminated and designated as Do Not Rehire.
- In 23-0540, OIG determined that a Park District Recreation Leader fraudulently obtained a PPP loan in the amount of \$20,832 for a fictitious sole proprietorship business. During an interview with OIG, the employee admitted to applying for and receiving the PPP loan despite not owning or operating a business. Accordingly, OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of OIG's report, the employee was terminated and designated as Do Not Rehire.
- In 23-0556, the OIG determined that a Park District Activities Instructor fraudulently obtained a PPP loan in the amount of \$20,833 for a fictitious sole proprietorship business. During an interview with OIG, the employee admitted to applying for and receiving the PPP loan despite not owning or operating a business. Accordingly, OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of OIG's report, the employee resigned.
- In 23-0582, the OIG determined that a Park District Rigger fraudulently obtained a PPP loan in the amount \$20,832 for a fictitious sole proprietorship business. During an interview with the OIG, the employee admitted to applying for and receiving the PPP loan despite not owning or operating a business. Accordingly, the OIG recommended that the employee be terminated and placed on the ineligible for rehire list. Following the issuance of the OIG's report, the employee was terminated and designated Do Not Rehire.

With respect to 7 other PPP cases (23-0313, 23-0511, 23-0513, 23-0531, 23-0535, 23-0548, 23-0555), the subject employees ended their Park District employment before the OIG materially started its investigations. In those matters, the OIG issued reports recommending that Management flag those former employees for review so that if they applied for re-employment, the Park District's Human Resources department could notify the OIG. The OIG would then re-open its investigation and make a final determination as to whether the person engaged in fraud. In all 7 cases, Management subsequently placed the former employee in "review" status.

Finally, in 2 PPP cases (23-0136 and 23-0357), the subject employees ceased their Park District employment after being interviewed, but before the OIG completed its investigation regarding the validity of the PPP loans at issue. In each case, the OIG determined that the former employee violated the Park District's

secondary employment policy, but could not sustain a finding regarding alleged PPP fraud based on the evidence obtained. Accordingly, in 23-0136, the OIG recommended that the Park District (1) include a copy of OIG's substantiated report in the employee's personnel file; and (2) flag the former employee for review so that if they apply for re-employment, the Park District's Human Resources department can notify the OIG and the OIG can complete its investigation. In response, Management stated that the former employee had been placed in "review" status and sent an email to contact OIG because they had an application on file for a current vacancy.

Similarly, in 23-0357, the OIG recommended that the Park District (1) designate the former employee as "Resigned Under Inquiry"; (2) include a copy of OIG's substantiated report in the employee's personnel file; and (3) flag the former employee for review so that if they apply for re-employment, the Park District's Human Resources department can notify the OIG and the OIG can complete its investigation. In response, Management stated that the former employee had been recorded as having resigned pending investigation, was designated as "review," and that a copy of the OIG's report would be saved in their file.

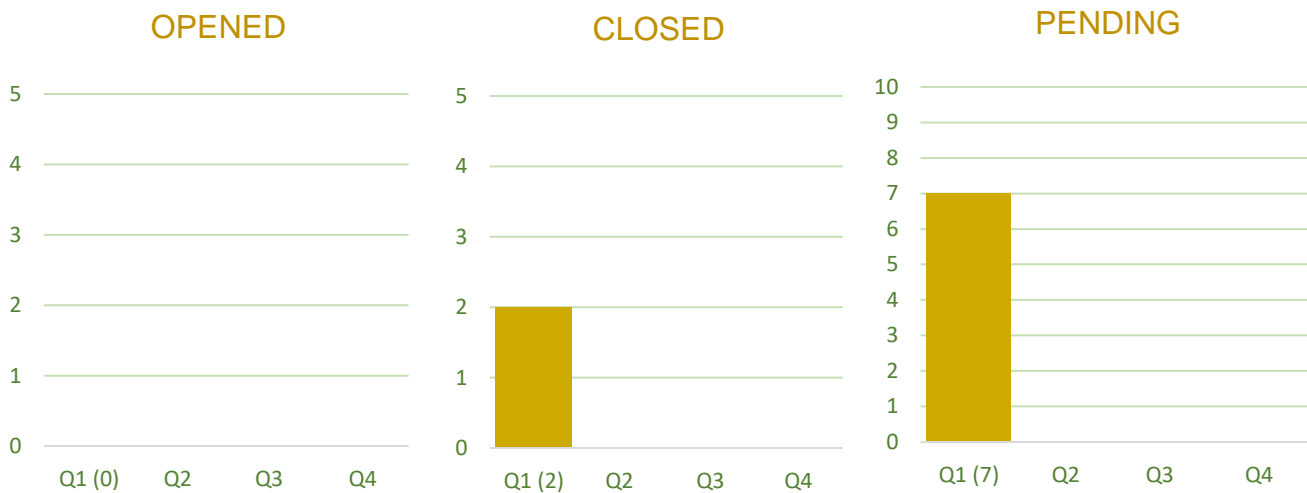
## Audit and Review Summaries

The OIG’s Audit Department closed 2 audits in the first quarter of FY24 (23-0219 and 23-0304) and did not open any audits or reviews. The OIG has 7 pending audits and no pending reviews.

With respect to 23-0219, which involved a review of program attendance sheets, the OIG closed the audit without issuing a report after determining that further work on the project as structured would not bring substantial benefit to the Park District and thus would not be a good use of the OIG's limited resources.

Regarding 23-0304, which involved a review of the Park District’s maintenance of training records, the OIG closed the audit because the Park District is currently modifying its processes for maintaining and tracking training records. Accordingly, conducting an audit while these modifications are ongoing would not be an efficient use of OIG resources. The OIG therefore added this project to its 2024 audit plan and will consider opening a new audit on this topic later in 2024.

### AUDITS AND REVIEWS



## Hiring Compliance Activity

Pursuant to the Park District Employment Plan, the OIG is responsible for reviewing and monitoring the Park District's hiring and assignment actions to ensure that they comply with the Plan. The OIG reports on its compliance-monitoring activities in each of its quarterly reports.

### FY24 First Quarter Hiring Compliance Report Summaries

In the first quarter of FY24, the OIG issued two hiring compliance reports (23-0578 and 24-0018):

- In 23-0578, the OIG found that the Park District is not in compliance with Section V(E) of the Employment Plan, which requires the Park District to publicly post job descriptions for each job title on its website. At the present time, the Park District only posts job descriptions publicly in connection with job vacancy postings.

The OIG recommended that the Park District's Human Resources department (HR) take appropriate steps to post complete and accurate job descriptions for each Park District job title on the Park District's website. The OIG further recommended that the Park District use the City of Chicago's website as a guide when carrying out this project. See City of Chicago Human Resources Website, available at: [https://www.chicago.gov/city/en/depts/dhr/supp\\_info/job\\_specifications/html](https://www.chicago.gov/city/en/depts/dhr/supp_info/job_specifications/html)

The OIG further noted that it would conduct a follow-up review in three months to assess the Park District's progress in reaching compliance with this provision of the Employment Plan.

Management's response to the OIG's report and recommendation is due April 26, 2024.

- In 24-0018, the OIG found that the Park District, following the OIG's initiation of its investigation, became compliant with all aspects of the Park District Employment Plan concerning the maintenance of the list of Law Department positions that are subject to the Plan's Law Department-specific hiring process. As background, Section IX of the Employment Plan sets forth a separate hiring process for certain non-exempt Law Department positions, but requires the Park District to identify those positions that follow that separate process and post that list on its website. Following communications between the OIG, HR and Law, HR and Law finalized a list of Section IX(A) non-exempt positions and the Law Department posted that list on their website on February 26, 2024. See Chicago Park District Law Department Website, available at: <https://www.chicagopark-district.com/about-us/departments/law>

Due to the prompt action by the HR and Law Departments, the OIG did not have any recommendations for Park District management in relation to this section of the Employment Plan.

In response to the OIG's report, Management noted that, upon being advised of the requirements of the Employment Plan, HR and the Law Department took action to compile a list of the appropriate positions and post the required information on the District website, and are now in

compliance with the Employment Plan with respect to Section IX(A) Law Department Non-Exempt positions.

The Park District's full response to the OIG's 24-0018 report can be found here: [Superintendent Letter IG Report 2024-Q1-0018.pdf \(chicagoparkdistrict.com\)](#).

## Park District Responses to Previously Issued Hiring Compliance Reports

In the first quarter of FY24, the Park District responded to two hiring compliance reports that the OIG issued in the fourth quarter of FY23: 23-0597 and 23-0600.

- In 23-0597, the OIG found that the Park District had not been in full compliance with the training requirements set forth in the Employment Plan. The OIG summarized this report in its 2023 Annual Report, which can be found here: [OIG 2023 Annual Report.pdf \(chicagoparkdistrict.com\)](#).

The Park District's response to the OIG report noted that the OIG and the Park District have not been in full compliance with a variety of training requirements set forth in the Employment Plan related to hiring. The Park District specifically highlighted that under the Employment Plan, the OIG and HR are to provide annual training for all HR staff on the provisions of the Employment Plan and train all employees who may interview job applicants.

The Park District further noted the OIG and HR have taken significant steps towards full compliance with the training requirements set forth in the Employment Plan. It stated the OIG and HR created a comprehensive training document for HR staff on the requirements and prohibitions under the Employment Plan and uploaded the training in the Success Center.

The Park District also stated there is ongoing work between the OIG and HR to achieve compliance with the Employment Plan's requirements for training for employees serving as interviewers in the hiring process, and with the goal of achieving full compliance with Section V(C)(3) of the Employment Plan by the end of the second quarter of 2024.

The Park District's full response to the OIG's 23-0597 report can be found here: [Superintendent Letter IG Report 2023-Q4-0597.pdf \(chicagoparkdistrict.com\)](#).

- In 23-0600, the OIG determined that although the OIG is generally fulfilling its role as Compliance Monitor, at the present time it is not fully carrying out all the audit and review duties set forth in the Employment Plan, including the requirement that the OIG conduct quarterly audits of the hiring sequences of 20% of all full-time hires and 5% of all seasonal hires. The OIG summarized this report in its 2023 Annual Report, which can be found here: [OIG 2023 Annual Report.pdf \(chicagoparkdistrict.com\)](#).

The Park District's response acknowledged the OIG's findings, including OIG's determination that its present resources do not reasonably allow for the OIG to conduct the required number of

audits, and that other similar employment plans do not have such firm quotas but rather allow for discretion in determining efficient and effective use of the resources of the compliance function under their respective employment plans. Management's response further noted that HR and the OIG are working to update the Employment Plan, and that OIG would seek to amend the Employment Plan to reflect the discretionary language used in similar employment plans for audit and review of hiring sequences.

The Park District's full response to the OIG's 23-0600 report can be found here: [Superintendent Letter IG Report 2023-Q4-0600.pdf \(chicagoparkdistrict.com\)](#).

## Hiring Sequence Audit Reports

In the first quarter of FY24, the OIG issued three hiring sequence audit reports (23-0585, 24-0003, and 24-0005):

- In 23-0585 and 24-0005, the OIG conducted audits of the hiring sequences for a Center Director position and Project Manager-Natural Resources position, respectively. The OIG determined that while the Park District generally complied with the Employment Plan's requirements for both hiring sequences, the employees who interviewed candidates for this position had not received training in compliance with Section V(C)(3) of the Employment Plan.

As background, Section V(C)(3) provides that "HR and the Compliance Monitor will conduct comprehensive mandatory training of all Employees who are eligible to interview Candidates for any Non-exempt Position as to proper interviewing conduct, techniques and requirements and the definitions of Political Reasons or Factors, Unlawful Political Contacts and Unlawful Political Discrimination." Section V(C)(3) further provides that "[o]nly Employees who have been certified will be eligible to participate in any interview panel."

As described in greater detail in OIG Hiring Compliance Report 23-Q4-0597 (a summary of which report can be found here: [OIG 2023 Annual Report.pdf \(chicagoparkdistrict.com\)](#)), the OIG has determined that the Park District has not yet finalized a Section V(C)(3) training. Accordingly, the record does not reflect that the interviewers received such training or certification prior to conducting the interviews for this hiring sequence.

- In 24-0003, the OIG conducted an audit of the hiring sequence for an Electrical Cable Splicer position. The OIG determined that the Park District failed to comply with the requirements of the Employment Plan. Specifically, the Park District did not prepare a Minimally Qualified List as required by Section VI(H)(1) of the Employment Plan, HR staff and the Hiring Manager held a meeting to determine which candidates were minimally qualified for the position in violation of Section VI(H)(2) and (3), and the employees who interviewed candidates for this position had not received training in compliance with Section V(C)(3) of the Plan.

## Interview Monitoring Report

In the first quarter of FY24, the OIG issued one interview monitoring report (24-0078). In 24-0078, the OIG monitored interviews for an Activities Instructor – Boxing position. The OIG determined the Park District failed to comply with the requirements of the Employment Plan in the following regards:

- Employees who interviewed candidates for this position did not receive training in compliance with Section V(C)(3) of the Employment Plan;
- The Park District failed to prepare a Minimally Qualified List from which to generate an Interview List in violation of Section VI(H) and VI(J) of the Employment Plan; and
- Not all Interview Rating forms were collected immediately following the interview in violation of Section VI(K)(7) of the Employment Plan.

## Review of Exempt List Modifications

The OIG is responsible for reviewing the Park District’s adherence to the rules set forth in the Employment Plan pertaining to the job titles that are exempt from the Employment Plan procedures.

There was one addition to the Exempt List in the first quarter of 2024:

- Director of Program Services – Community Recreation Department

A copy of the most recent exempt list can be found at:

[CPD Shakman-Exempt List 23.10.12 -2-.pdf \(chicagoparkdistrict.com\)](#)

## Review of Emergency Appointments

The OIG reviews circumstances and written justifications for any emergency hires made pursuant to the Personnel Rules of the Park District Code. HR reported no emergency appointments during the first quarter of 2024.

## Review of Exempt Management Hires

Human Resources reported seven exempt hires during the first quarter of 2024:

- Deputy Inspector General, Office of the Inspector General
- Legal Investigator, Office of the Inspector General (two positions)
- Region Director, South Region Administration
- Comptroller, Comptroller’s Office
- Deputy Chief Program Officer, Community Recreation – Administration
- Deputy Director of Revenue, Administration

## Monitoring Contacts by Hiring Departments

Pursuant to the Employment Plan, the OIG is to review all reported or discovered instances where hiring departments contacted Human Resources to lobby for, or advocate on behalf of, actual or potential applicants or bidders for positions that are covered by the Employment Plan, or to request that specific individuals be added to any referral or eligibility list for upcoming jobs at the Park District.

Human Resources did not report any improper contacts by hiring departments for the first quarter of 2024.<sup>2</sup>

## Review of “Acting Up” Activity

The OIG is responsible for reviewing the circumstances when an employee “acts up” (performing all or substantially all of the duties of an employee in a higher-paid classification). Activity in the first quarter of 2024 reflected two instances of employees “acting up.”

## Review of Written Rationales

The OIG is responsible for reviewing written rationales when no consensus selection (no one from the approved candidate pool was selected) was reached during a consensus meeting. Human Resources did not submit any “no consensus” letters during the first quarter of 2024.

## Arbitrations and Grievances

Pursuant to the Employment Plan, the OIG is to audit arbitrations and grievances involving hiring, promotions, transfers, or allegations of unlawful political discrimination. The OIG received notification from Human Resources that five grievances were filed during the first quarter of 2024. The OIG reviewed those grievances and determined that none of those grievances involved Employment Plan-related issues. Human Resources reported that there were no arbitrations during this quarter.

## Hiring Compliance Advisories

Under the Park District’s Employment Plan, the OIG is to participate in “the development, recommendation and implementation of necessary policy and operating changes.” See Section XI(A) of the Employment Plan. In the third quarter, the OIG was consulted on two matters and rendered advisory opinions on issues that arose pertaining to implementation or interpretation of the Employment Plan.

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<sup>2</sup> As noted above, as part of OIG’s 24-0003 hiring sequence audit, the OIG determined that HR staff and the Hiring Manager held a meeting to determine which candidates were minimally qualified for an Electrical Cable Splicer position in violation of Section VI(H)(2) and (3) of the Plan.

## Matters Pending Over Six Months

The Chicago Park District Code provides that the OIG’s quarterly reports “shall identify any investigation, audit or review which has not been completed within six months, and shall state the reasons for failure to complete the investigation, audit or review within six months.” The pending matters, as well as the reasons for their continuing pending status, are set forth the below chart.

As the chart makes readily apparent, the OIG is continuing to work through a substantial amount of PPP fraud investigations. Those high caseloads are presently having an impact on the timeliness of case completion, leading to an increase in the number of cases that have been open over six months. The OIG expects to see a significant reduction in these numbers by the end of FY24.

Case Number	Matter Type	Nature of Allegation	Reason
22-0287	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0040	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0055	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0068	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0070	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0075	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0080	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0105	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0126	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0139	Investigation	Hiring Compliance	Complex investigation – multiple allegations
23-0174	Investigation	Criminal Conduct	Complex investigation – involves multiple allegations of theft

23-0193	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0195	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0201	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0202	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0206	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0208	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0216	Audit	N/A	The objectives and scope have materially altered from the beginning of the project.
23-0217	Audit	N/A	The objectives and scope have materially altered from the beginning of the project.
23-0218	Audit	N/A	The objectives and scope have materially altered from the beginning of the project.
23-0248	Audit	N/A	The objectives and scope have materially altered from the beginning of the project.
23-0249	Investigation	Hiring Compliance	Complex investigation – multiple allegations
23-0251	Investigation	Residency	Resource intensive investigation.
23-0252	Investigation	Residency	Resource intensive investigation.
23-0253	Investigation	Residency	Resource intensive investigation.
23-0256	Investigation	Time Falsification	Resource intensive investigation.
23-0270	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0274	Investigation	Hiring Compliance	Multiple allegations.

23-0275	Investigation	Residency	Resource intensive investigation.
23-0276	Audit	N/A	The objectives and scope have materially altered from the beginning of the project.
23-0282	Investigation	Administrative Violations	Complex investigation – significant documents and several interviews required.
23-0299	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0315	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0316	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0317	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0318	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0338	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0341	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0345	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0346	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0347	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0350	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0351	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.

23-0352	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0353	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0355	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0358	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0359	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0360	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0382	Investigation	Administrative Violation	High caseload.
23-0409	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0410	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0416	Investigation	Time Falsification	Resource intensive investigation.
23-0417	Investigation	Administrative Violation	High caseload.
23-0444	Investigation	Alleged Check Fraud	High caseload.
23-0458	Investigation	Administrative Violation	High caseload.
23-0467	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0468	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0472	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0473	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.

23-0477	Investigation	PPP Loan Fraud	Complex investigation – requires the acquisition and analysis of financial records.
23-0490	Audit	N/A	The objectives and scope have materially altered from the beginning of the project.
23-0500	Investigation	Residency	Resource intensive investigation.
23-0501	Investigation	Administrative Violation	High caseload.

# HELP FIGHT

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# FRAUD. WASTE. ABUSE.

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Call the **Park District Inspector General Hotline** to report any information regarding misconduct, unlawful activity, or prohibited behavior occurring within the **Chicago Park District**.

All calls and emails are confidential.

Thank you!



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