

Chicago Park District  
Office of Inspector General

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2026

Annual  
Audit  
Plan



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# I. Mission of the Office of Inspector General

The Chicago Park District (District) Office of Inspector General (OIG) is an independent oversight agency with the authority to promote the economy, efficiency, effectiveness, and integrity of the District; see Park District Code, Chapter 2(D)(4). The OIG Department of Audit (Department) supports the OIG mission by conducting audits to enhance the effectiveness and efficiency of the District, mitigate risks which could impair the mission of the District, and ensure compliance with legal requirements, policies, and best practices. The Department is separate from, but complements (1) the OIG's Investigations Section, which examines allegations of individual misconduct or wrongdoing; and (2) the OIG's Hiring Compliance Section, which reviews and investigates the District's hiring and employment practices to ensure compliance with the District's Employment Plan.

The Department conducts performance audits with guidance from the United States Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS or "Yellow Book," 2024 revision). Pursuant to the Yellow Book:

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.<sup>1</sup>

For other categories of work-product, such as advisories, explainers, notifications, and program descriptions, the Department follows the guidance set forth by the Association of Inspectors General in *Principles and Standards for Offices of Inspector General* ("Green Book," 2024 revision).<sup>2</sup>

## II. Purpose of the Annual Audit Plan

The OIG's Annual Audit Plan (Plan) is a guiding document which identifies potential audits for the upcoming fiscal year. The Plan presents a flexible list and is subject to change. Accordingly, the OIG may not ultimately conduct all audits included in the Plan and may also conduct audits during the year that are not included in the Plan. Deviations from the Plan can occur due to changing priorities, the re-allocation of limited resources, and changes in the District which fundamentally alter the nature of a potential audit.

The Plan is drafted in consultation with the Inspector General, OIG staff, and the District's Audit Management Committee, with final approval by the Inspector General.<sup>3</sup> The OIG solicits ideas for potential audits from a variety of sources including, but not limited to, feedback from the community, suggestions from District personnel, proposals from OIG staff, process and operational concerns identified in OIG investigations, audits from other government entities, and media coverage.

The OIG encourages departments to proactively assess any program included in the Plan and to alert the OIG to any changes to such a program in advance of an audit. The additional information will enable the OIG to better assess whether the program should still be audited.

<sup>1</sup> United States Government Accountability Office, "Government Auditing Standards 2024 Revisions," February 2024, accessed December 15, 2025, <https://www.gao.gov/assets/d24106786.pdf>.

<sup>2</sup> Association of Inspectors General, "Principles and Standards for Offices of Inspector General," July 1, 2024, accessed December 15, 2025, <https://inspectorsgeneral.org/newly-revised-aig-green-book-principles-and-standards-for-offices-of-inspector-general-is-now-available-for-download/>.

<sup>3</sup> For more information regarding the District's Audit Management Committee, please see the District's "Policies and Procedures for the Office of Inspector General's Department of Audit and the Audit Management Committee." Chicago Park District, "Policies and Procedures for the Office of Inspector General's Department of Audit and the Audit Management Committee," January 30, 2025, accessed December 15, 2025, <https://www.chicagoparkdistrict.com/media/28631/download?inline>.

### III. 2026 Audit Plan Topics

This section includes brief synopses of the fourteen topics included in the OIG’s 2026 Audit Plan.

#### 1. Background Checks

(appeared on the 2025 Annual Audit Plan)

Potential Objectives:

- To evaluate whether the District is in compliance with the District’s background check policy.
- To determine if the District is receiving and utilizing updated background check results for its returning seasonal employees.

The District conducts background checks for new hires before they begin employment. These checks involve applicants submitting fingerprints, which are then used to carry out Federal Bureau of Investigation (FBI) and state police background screenings. For returning seasonal employees, only an FBI background check is required, as the Illinois State Police provides updates on the records of current and past employees. The background check results are reviewed by the District’s Director of Human Resources, who makes the final decision on employment eligibility. This audit would examine the above-detailed background check policies and procedures.

#### 2. Budget Monitoring

Potential Objectives:

- To evaluate if the District effectively monitors its budget-to-actual expenditures.
- To determine if the District’s policies and procedures provide appropriate and sufficient contingencies for when actual and expected expenditures deviate from budgeted amounts.

The District’s 2025 balanced budget totaled \$598.5 million with an increase to \$637.6 million in 2026. These annual budgets fund the District’s operations by appropriating a specific department or park-level budget, which is divided between personnel and non-personnel expenditures and, respectively, are further divided into specific accounts, e.g., salary and wages, office supplies, travel expenses, etc. The Government Finance Officers Association (GFOA) recommends “all governments establish a formal set of processes for comparing budget to actual results to monitor financial performance.”<sup>4</sup> This audit would evaluate the District’s policies and procedures for monitoring its budget-to-actual expenditures.

#### 3. Capital Improvement Plans

Potential Objectives:

- To evaluate if the District has sufficient policies and procedures for reviewing and prioritizing capital improvement projects.
- To determine if the District is aligned with best practices regarding budgeting capital improvement projects, as well as tracking the finances related to these projects.

The District’s Capital Improvement Plan (CIP) is “the District’s comprehensive multi-year plan [five-year period] for land acquisition and park development, new building construction, building and facility management, park site improvements, and investment in technology and major equipment.”<sup>5</sup> The District compiles internal and external requests for capital improvements which are then investigated, analyzed, and weighed by an internal working group. The 2026-2030 capital funding summary totals \$681,392,000 and projects are funded via a variety of sources, including bonds, property tax levy, grants, and private donations. This audit would assess the District’s policies and procedures for evaluating capital improvement projects.

<sup>4</sup> Government Finance Officers Association, “Budget Monitoring,” March 31, 2018, accessed December 15, 2025, <https://www.gfoa.org/materials/budget-monitoring>.

<sup>5</sup> Chicago Park District, “2026 Budget Appropriations,” 2025, accessed December 15, 2025, <https://files.chicagoparkdistrict.com/2025-12/2026%20Budget%20Appropriations.pdf?VersionId=4S4MZxZ1Cut5r1bdwmTOgGBFF4mHJbmq>.

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## 4. Coal Disposal

### Potential Objectives:

- To evaluate if the District has sufficient and appropriate signage directing park patrons to appropriately dispose of charcoal and other grilling waste.
- To determine if public grilling stations are maintained and aligned with best practices.

The District provides approved public grilling locations across the Chicago parks, including areas that allow individuals to bring their own grill or areas with permanent grilling stations provided and maintained by the District. All approved grilling locations are supposed to have red, appropriately labeled, metal cans available to appropriately dispose of used charcoal. Due to a potential lack of signage, the disposal cans, anecdotally, sometimes have flammable garbage in them, rendering them unsafe for charcoal and grilling waste disposal. While some parks do have accessible disposal bins, there is not always adequate signage educating the public regarding the appropriate disposal of coals, sometimes leading to hot coals being left near the base of trees, fence lines, or on the ground.

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## 5. District Fleet Vehicles

### Potential Objectives:

- To evaluate if the District has appropriate and sufficient internal controls to ensure that its fleet vehicles, including take-home vehicles and gas cards, are used only for District business.
- To determine if the District is accurately tracking mileage submittals for its fleet vehicles.

The District has a variety of vehicles that employees can use for District business. Some employees are also allocated take-home vehicles and fuel cards that are also to be used only for District business. This audit would evaluate the District's policies and procedures regarding fleet vehicles to ensure appropriate usage as well as accurate reporting by District employees.

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## 6. Employee Timekeeping

### Potential Objective:

- To evaluate if the District's policies, processes, and systems ensure accurate reporting of employees' hours worked.

The United States Government Accountability Office states that the primary objective of a time and attendance system is to "ensure that hours worked, hours in pay status, and hours absent are properly reported."<sup>6</sup> The District, as an employer of approximately 3,000 full-time and part-time employees, requires that these employees manually enter within an online Oracle system their hours worked per day, holidays, and paid-time off. This audit would ensure the District has appropriate and sufficient internal controls to prevent time theft and improper use of taxpayer money.

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## 7. Facility Locks and Keys

### Potential Objective:

- To evaluate if the District effectively secures its facilities and is aligned with best practices for lock and key usage.

The District has various buildings, including but not limited to natatoriums, gymnasiums, field houses, classrooms, and club houses. District personnel are sometimes provided keys to these facilities and are to return the keys when they separate. This audit would evaluate the District's policies and procedures for ensuring appropriate security of its facilities.

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<sup>6</sup>United States Government Accountability Office (formally known as the United States General Accounting Office), December 2000, accessed December 15, 2025, <https://www.gao.gov/assets/gao-01-186g.pdf>.

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## 8. Facility Repairs and Work Orders

Potential Objectives:

- To evaluate if the District's work order system and processes ensure timely responses to fieldhouse repairs.
- To determine if the District timely and appropriately communicates the status of an open work order with the respective requesting park.

The District manages approximately 600 parks, over 200 of which have fieldhouses ranging from newly remodeled to historical landmarks, such as the Garfield Park Fieldhouse. Fieldhouses may require periodic repair, including plumbing and electrical emergencies. This project would assess the District's work order system and processes for ensuring timely responses to work order requests.

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## 9. Hazardous Material Storage

Potential Objective:

- To evaluate if the District is in compliance with OSHA standards for hazardous material storage, as well as other storage best practices.

The Occupational Safety and Health Administration (OSHA) has standards that outline the safe way to store chemicals. For parks, chemicals include pesticides, lawn care chemicals, chlorine for pools and natatoriums, and cleaning and upkeep chemicals used in District buildings. It is critical that hazardous materials are stored safely and securely to ensure the safety of both patrons and employees. This audit would evaluate the District's storage of these materials.

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## 10. Instructor Certification and Qualifications

(appeared on the 2025 Annual Audit Plan)

Potential Objectives:

- To evaluate if the District determines which instructors are required to have certain qualifications, in order to instruct classes.
- To evaluate how the District ensures its instructors meet and maintain qualifications throughout their tenure as instructors.

The District hires instructors for its various classes and programs including, but not limited to aquatics, culture and arts, gymnastics, outdoor and environmental, sports, and wellness. This audit would examine how the District establishes qualifications for instructors, including certification requirements, and ensures its instructors meet those qualifications.

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## 11. Payroll Deductions

Potential Objective:

- To evaluate if the District accurately withholds deductions, including federal income tax and pension contributions.

The District's Office of the Comptroller is responsible for processing payroll, as well as payroll-related taxes. As an employer of approximately 3,000 full-time and part-time employees, the District is to withhold certain deductions from payroll, including federal income tax and employee pension contributions. This audit would evaluate the District's processes and internal controls for deductions to ensure accurate employee paychecks and contributions to external entities, such as the Park Employees' Annuity and Benefits Fund of Chicago (PEABF).

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## 12. Record Management and Retention

(appeared on the 2025 Annual Audit Plan)

Potential Objective:

- To determine whether the District is in compliance with the Illinois Local Records Act.

The Illinois Local Records Act (50 ILCS 205) regulates local governments' preservation and disposal of public records, including records which are needed for the governments' operations, those which need to be archived, and those which can be destroyed because they are obsolete. The Act also establishes Local Records Commissions who, in turn, approve record retention schedules, i.e., how long a local government must retain a record before it can be destroyed. When a local government seeks to destroy a record, the government must first consult their Application for Authority to Dispose of Local Records to determine if a record is eligible for destruction. The local government must next complete a Records Disposal Certificate. Only when the Certificate is approved can the government destroy the record. This audit would examine the District's processes for record management and retention to ensure compliance with the Local Records Act.

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## 13. Recycling and Waste Collection

(Recycling appeared on the 2025 Annual Audit Plan)

Potential Objectives:

- To evaluate the District's recycling efforts in its parks, including assessing the performance of its contractor(s).
- To assess the District's waste collection efforts, including scheduled pickups and response to litter.

The District's Department of Cultural and Natural Resources is responsible for managing the District's recycling contracts and has contracted with Flood Brothers Disposal Company to collect garbage and recycling Districtwide. In its 2025-2030 Strategic Plan, the District stated one of its strategies is to promote recycling and responsible waste management. The Strategic Plan also stated that beginning in 2025, the District intended to launch campaigns to "increase and promote recycling rates in our parks" including "to reduce recycling contamination."<sup>7</sup> This audit would examine the District's recycling efforts, including the work conducted by its contractor(s), and their collective ability to achieve the District's goals related to recycling.

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## 14. Travel Requests

Potential Objective:

- To determine if the District has sufficient and appropriate internal controls to reasonably prevent fraud, waste, and abuse with respect to travel requests.

The District regularly approves travel requests for District employees who are conducting District-related business outside of the City of Chicago. The District received 137 requests for travel in 2024; to date, the District has 185 requests in 2025.<sup>8</sup> This audit would evaluate the District's policies and procedures for receiving, reviewing, and approving travel requests, as well as review internal controls to ensure the reasonable prevention of fraud, waste, and abuse.

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<sup>7</sup> Chicago Park District, "2025-2030 Strategic Plan," 2024, accessed December 15, 2025, <https://www.chicagoparkdistrict.com/strategic-plan>.

<sup>8</sup> Some of these requests may be duplicates where the original submission was denied and the applicant submitted a new request to rectify the issue.

## IV. Ongoing Audits

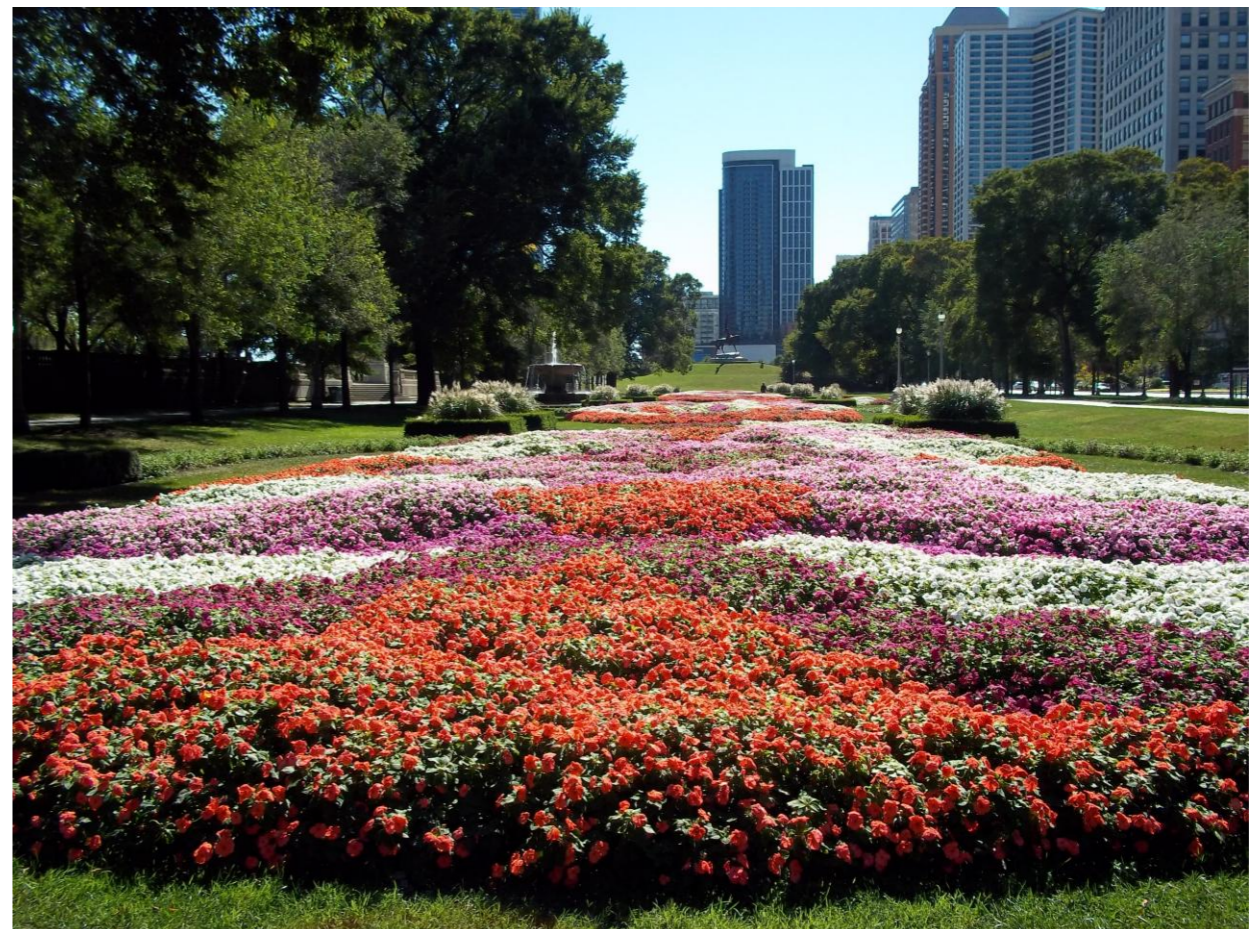
This section includes brief synopses of the OIG’s two ongoing, i.e., in-progress, audits which will continue into 2026.

### 1. Pay Schedules

The objective of this audit is to determine if the District is in compliance with the District Code and best practices in adhering to a position classification plan when determining pay and pay increases to District employees and Officers.

### 2. Program Evaluations

The objective of this audit is to determine how the District utilizes participant feedback to inform and improve District programming.



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## V. Planned 2025 Follow-Up Audits

This section includes brief synopses of the two follow-up audits planned for 2026. A follow-up audit is typically conducted six to twelve months after the conclusion of an audit to determine the status of a department’s efforts in implementing the audit’s recommendations. Follow-up audits can also be an opportunity to review the subject program for any changes in operation or policy that may have occurred since the conclusion of the audit.

### 1. “Audit of the Chicago Park District’s Information Technology Asset Management”<sup>9</sup>

The OIG conducted an audit of the District’s Information Technology (IT) asset management to determine whether the District effectively inventories and stores its IT assets, which include, but are not limited to, laptops, monitors, routers, and switches. The District’s Department of Information Technology (IT Department) is responsible for the District’s IT assets during the assets’ lifecycle, including the inventorying and storage of these assets.

The OIG found the following:

- The District risks loss or misplacement of IT assets due to the lack of formal, periodic inventorying.
- The District risks loss or theft of an estimated half a million dollars of stored IT assets due to insufficient security measures.

The OIG, therefore, recommended the following:

- The IT Department should conduct formal, regular (e.g., annual) inventories of its IT assets, including developing written policies and procedures outlining the steps and designating the entities responsible for the inventory. The District should allocate the resources necessary to perform these inventories. The IT Department should further collaborate with the relevant District entities to develop written policies and procedures for ensuring coordination with the

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<sup>9</sup> Chicago Park District Office of Inspector General, “Audit of the Chicago Park District’s Information Technology Asset Management,” March 27, 2025, accessed December 15, 2025, <https://www.chicagoparkdistrict.com/media/33551/download?inline>.

Department when IT assets are procured, lost, stolen, or transferred.

- The IT Department should consider consolidating its separate, disparate IT asset inventory systems into one main system. To the extent that this is not practical or feasible, the IT Department should create an inventory of its databases to establish which systems include which type of IT assets. The IT Department should also work with staff, contractors, and vendors of these databases to resolve all errors to ensure valid and accurate data.
- The IT Department should consult with the District's Department of Law to determine whether it is currently in full compliance with federal funding inventory requirements.
- The IT Department should work with the District to securely store its IT assets by ensuring any storage location has the appropriate security measures in place for secure storage, including restricted access by unauthorized personnel.
- The IT Department should develop and implement a formal policy outlining the protocols for safeguarding IT assets.
- The IT Department should consult with the District's Department of Law to determine whether it is currently in full compliance with the federal funding safeguarding requirements.

## **2. "Revoking Separated Personnel's Access to the Chicago Park District's IT Systems"<sup>10</sup>**

The OIG conducted an audit of the District's offboarding process to determine if the District timely and appropriately revokes access to the District's IT applications when personnel separate, i.e., end employment. The OIG found that structural deficiencies in the District's offboarding process risk unauthorized access to sensitive or confidential information by separated personnel.

Accordingly, the OIG recommended the following:

- The Department of Human Resources and the Department of Information Technology should develop written policies and procedures governing the offboarding process for separated personnel, including those who separate as a result of resignation, retirement, termination, reduction in the workforce, or expiration of a contract. These policies should have specific guidance for coordinating access revocation to the District's IT applications. The Departments should consult with additional departments, as necessary, when creating these policies.
- The District should consider creating an inventory of all personnel, including contractors and all IT applications, and establish which personnel have access to which applications. If created, this inventory should be reviewed and updated appropriately to ensure timely and valid data.
- The District should develop policies and implement procedures to ensure all Departments coordinate with the Department of Information Technology when procuring new IT applications.
- The District should consider working with vendors to establish a single set of credentials across its IT applications, when feasible.
- The District should implement a standard method for notifying the departments which manage and grant access to IT applications of when personnel, including contractors, separate. The District should further ensure that this method allows for immediate notification of a separation.
- The District, including the Department of Information Technology, should develop policies and implement procedures to ensure timely and appropriate access revocation to IT applications as well as for documenting and confirming this access revocation.

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<sup>10</sup> Chicago Park District Office of Inspector General, "Revoking Separated Personnel's Access to the Chicago Park District's IT Systems," September 30, 2025, accessed December 15, 2025, <https://www.chicagoparkdistrict.com/media/39301/download?inline>.



# Mission of the Office of Inspector General (OIG)

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- Investigate allegations of fraud, waste, and abuse or misconduct by Chicago Park District employees, Board members, contractors, agents, or volunteers;
- Monitor the Park District's compliance with the Employment Plan's rules governing hiring and other employment actions;
- Conduct audits by the Audit Department to enhance the effectiveness and efficiency of the District, mitigate risks which could impair the District's mission, and ensure compliance with legal requirements, policies, and best practices.

It is the duty of every employee, Board member, agent, and contractor of the District to report any fraud, mismanagement, waste of funds or resources, abuse of authority, conflicts of interest, ethical violations, or other improper act by another involving District business or assets. The Park District Code prohibits retaliation for reporting to, cooperating with, or assisting the Inspector General.

## How to Report Misconduct

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- Online: <https://chicagoparkdistrict.i-sight.com/external/case/new>
- By telephone: (312) 742-3333 (Confidential Hotline)
- By fax: (312) 742-9505
- In writing: Chicago Park District Office of Inspector General, 740 N. Sedgwick St., 3rd Floor, Chicago, IL 60654
- In person: 740 N. Sedgwick St., 3rd Floor, Chicago, IL 60654