



**Chicago Park District**  
**Policies and Procedures for the Office of Inspector General's**  
**Department of Audit and the Audit Management Committee**

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**I. Purpose**

The below-detailed provisions are intended to supplement the operating principles set forth in Section II(D) of the Chicago Park District Code regarding the Office of Inspector General (OIG) and its audit function and document the procedures that guide the operations of the Audit Management Committee. Upon their effective date, these policies and procedures fully and completely replace the provisions set forth in the document titled “Chicago Park District Internal Audit Charter,” dated May 9, 2012.

**II. The Department of Audit**

**A. Mission**

The mission of the OIG’s Department of Audit (“Department”) is to conduct audits and reviews of Chicago Park District (“District”) operations with the goals of:

1. Enhancing the effectiveness and efficiency of the District;
2. Ensuring District compliance with legal requirements, policies, and best practices;
3. Mitigating risks which could impair the mission of the District.

**B. Department Composition and Organization**

1. Director of Audit

a. Powers and Duties

In addition to other powers conferred herein, the Director shall have the following powers and duties:

- i. Promote economy, efficiency, effectiveness and integrity in the administration of the programs and operations of the District by reviewing programs, identifying any inefficiencies, waste and potential for misconduct therein, and recommending to the Board, the Superintendent, and other relevant District personnel, changes in policies, procedures, practices, operations, directives, training, and equipment to address any deficiencies or problems or implement any improvements identified by the Department’s audits and reviews.
- ii. Request and receive information related to an audit from officers, employees, Board members, agents, and contractors of the District and conduct interviews.
- iii. Allocate resources, set frequencies, select topics, determine scopes of work, and apply the techniques required to accomplish the Department’s objectives.
- iv. Obtain the necessary assistance of agency personnel in units of the organization where audits are performed, as well as other specialized services from within or outside the organization.



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- v. Obtain timely reports from management on actions proposed and taken pertaining to audit recommendations.

The Director shall not have the power to create policies, prepare records, direct the work, initiate or approve accounting transactions, or engage in any other operational activity for or on behalf of another District department, office, agencies, contractors, subcontractors, grantees, sub-grantees or similar entity regardless of whether the activity is or could be the subject of an audit.

- b. Reporting

The Director shall report to the Inspector General.

- c. Appointment and Removal

The Inspector General shall have the authority to hire or remove the Director in accordance with the District Code, the District's Employment Plan, other District policies and rules, and applicable local, state, and federal laws.

- 2. Department Staff

- a. Duties and Qualifications

Department staff shall collectively have the knowledge, skills, and experience necessary to perform the work of the Department.

- b. Reporting

Department staff shall report to the Director.

### **III. The Chicago Park District Audit Management Committee**

#### **A. Functions**

The Audit Management Committee (the "Committee") is to:

1. Receive the findings and recommendations from audits and reviews and work with relevant District personnel to prioritize implementing changes to materially address the findings.
2. Provide feedback on completed audits and reviews and suggestions for future audits and reviews.
3. Review and provide feedback on the OIG's draft annual audit plan.

#### **B. Composition**

The Committee shall be comprised of the following members:



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1. The Board President
2. One (1) Board Commissioner other than the Board President
3. The Chief of Staff to the Board
4. General Superintendent and Chief Executive Officer
5. Chief of Staff to the General Superintendent and Chief Executive Officer
6. General Counsel
7. Chief Administrative Officer
8. Chief Program Officer
9. Chief Operating Officer
10. Chief Financial Officer
11. Director of Human Resources
12. Comptroller
13. Director of Budget and Management
14. Policy Director, i.e., Research and Policy Advisor
15. Director of the Office of Prevention and Accountability

If a Committee member is unable to attend a scheduled Committee meeting, *see infra* Section II.C (regarding the scheduling of Committee meetings), the member can designate another District employee to represent them at the meeting. If one of the above-listed positions is vacant, the individual in the acting or interim position shall be considered a member of the Committee until the position is filled.

### **C. Audit Management Committee Meetings**

1. Frequency

The Committee is to meet on a quarterly basis for a minimum total of four meetings within the calendar year.

2. Updates from the Director of Audit



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The Director of Audit is to provide the Committee updates on the status of initiated audits and reviews, closed audits and reviews, ongoing audits and reviews, as well as the status of the OIG's annual audit plan.

**IV. Department Written Work-Products**

**A. Annual Audit Plan**

1. Development of the Annual Audit Plan

The Department shall draft an annual audit plan, a guiding document that is subject to change, of the potential audits and reviews the Department plans to initiate within the upcoming calendar year. In developing the annual audit plan, the Department shall seek topics for potential audits and reviews from, at minimum, the following entities:

- a. OIG personnel;
- b. District personnel, including, but not limited to, Board Commissioners, the Superintendent, officers, employees, and contractors; and
- c. District patrons and members of the community.

2. Committee Review of the Draft Annual Audit Plan

The Director shall provide a copy of the draft annual audit plan to the Committee members. The Committee members are to review the draft annual audit plan and provide any feedback to the Director. Upon receipt, the Director shall review the Committee members' feedback with the Inspector General and Department staff and revise the draft plan, as appropriate.

3. Approval of the Annual Audit Plan

The Inspector General shall approve the final annual audit plan. The Director shall promptly post the annual audit plan on the District's OIG website for public review and provide copies to the Board, or their designee(s), the Superintendent, or their designee(s), and the other members of the Committee. The Department will have the goal of submitting and publishing the final plan by December 31st. If December 31st falls on a weekend or a District holiday, then the Director will post and submit the final audit plan by the business day immediately prior to December 31st.

**B. Audit Reports**

1. Issuance of Findings and Recommendations

The Department shall submit its draft findings and recommendations to the subject department(s) and schedule an exit conference to discuss the draft report and its contents. The Department shall include the formal response of each subject department within its final report.



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2. Issuance of Audit Reports

Upon receipt of the response(s) to its reports and recommendations, the Director shall promptly post the final report and recommendations and all responses thereto on the District's OIG website for public review and serve copies to the Board, or their designee(s), the Superintendent, or their designee(s), the other members of the Committee, and relevant Department Heads as determined by the scope of the audit or review, except to the extent that information contained therein has been redacted because it is exempted from disclosure by the Illinois Freedom of Information Act or any other applicable law.

3. Follow-Up Audits and Reviews

When appropriate, the Department shall conduct a follow-up audit or review to determine the department's progress for addressing the findings and implementing recommendations.