ASSOCIATION OF INSPECTORS GENERAL

Advancing Professionalism, Accountability & Integrity

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June 10, 2025

Inspector General Deborah Witzburg
231 S. LaSalle Street, 12th Floor
Chicago, IL 60604

Dear Inspector General Witzburg,

On behalf of the Association of Inspectors General (AIG) Peer Review Team (Team), I am writing to share with you some observations we made when we were at your offices from May 12, 2025 through May 14, 2025. The Team was invited to conduct a Peer Review of your organization's Audit and Program Review (APR), Investigations, and Public Safety Divisions. The Team unanimously concluded that the APR, Investigations, and Public Safety Divisions of the City of Chicago Office of Inspector General (COC OIG) complied with the standards set by the Association of Inspectors General Principles and Standards for Offices of Inspector General and the United States General Accountability Office (GAO) Government Auditing Standards. An earlier letter dated May 14, 2025 provided this unqualified opinion. The purpose of the present letter is to provide the comments shared with you and your executive staff during the exit conference that took place on May 14, 2025.

On May 14, 2025, the Team met with you and your executive leadership. We provided you with our general conclusion regarding compliance and noted several areas of distinction and consideration regarding APR, Investigations, and Public Safety. We met separately with you and in general, the same comments were shared in those, although more operational detail and operating considerations may have been provided to assist your executive team with their functional responsibilities.

The remainder of this letter will address Division-specific areas of distinction and consideration. These comments are based on the direct observations of the Team members assigned to review the Division; Team member interviews with external stakeholders; interviews with Division staff, including interviews with the Deputy Inspector General (DIG) of each Division; case file reviews; review of Divisional administrative and operating materials; and the professional judgment and experience of the Peer Reviewer. Once again, nothing in this management letter diminishes the Team's unanimous conclusion that APR, Investigations, and Public Safety met the respective standards for the period under review.

<u>Overall – Areas of Distinction</u>

- **Relationship with Stakeholders:** Peer Review Team members met with external stakeholders[1] as follows:

    - Department of Streets and Sanitation
    - Department of Human Resources
    - Community Commission on Public Safety and Accountability
    - Chicago Police Board
    - Federal Bureau of Investigations

  All external stakeholders commended COC OIG staff for their professionalism and work product. The external stakeholders expressed their commitment to maintaining strong working relationships with the COC OIG and described strong working relationships with both Inspector General Witzburg and her staff. Stakeholders recognized the value of the COC OIG and considered it a "partner" in the process. Stakeholders consistently emphasized the high value they place on the COC OIG's independence. The COC OIG is widely recognized as a vital safeguard for integrity and accountability in city operations. Several interviewees remarked that the public and government agencies alike benefit from the COC OIG's impartial oversight, and that its presence creates a "healthy fear" that deters misconduct.

- **Transparency:** The COC OIG promotes transparency by maintaining a robust, public-facing website on which it publishes its final work product. Transparency in reporting is crucial to ensure that stakeholders understand the organization's actions, assess their impact, and make informed choices. It also fosters trust with its most important stakeholder, the public.

- **Training:** COC OIG staff are well-trained and carry a wide variety of professional certifications, which allows for a diverse thought process when approaching its work. Staff met more than the mandatory minimum for their respective standards and professional certifications throughout the training cycle. Although training records are individually maintained, they were all uniform throughout making the review process simple.

[1] It is noted that the AIG defines external stakeholders as individuals that frequently work with (i.e., IG Committees, Ethics Committees, State Attorney, Law Enforcement, etc.) or are the recipients of the agency's work products (i.e., County Administrator, Superintendent, Mayor, Agency/Department Head, etc.). External stakeholders are randomly selected by the AIG Peer Review Team.

<u>Overall – Areas of Consideration</u>

- **IG Independence:** Stakeholders consistently emphasized the high value they place on the COC OIG's independence. While no systemic threats to independence were reported, one stakeholder noted a concern regarding the presence of City of Chicago legal counsel during OIG interviews. The stakeholder expressed that this practice could undermine the perception, or reality, of the OIG's autonomy during investigative processes. While isolated, this feedback merits consideration, particularly in maintaining trust among witnesses and preserving the integrity of inquiries. The mere presence of a City legal counsel, who ultimately represents the City of Chicago, not the interviewee, in OIG interviews creates the appearance of an environment where an interviewee may not be entirely free to speak to the OIG.[2] Pursuant to the AIG Green Book (July 1, 2024):

  [1.1 Independence] The inspector general and OIG staff involved in performing or supervising any assignment should be free both in fact and in appearance from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.

  The inspector general is responsible for establishing and maintaining independence so that OIG opinions, conclusions, judgments, and recommendations will be impartial and viewed by others as impartial. The inspector general and OIG staff should consider not only whether they are independent and whether their own attitudes and beliefs permit them to be independent, but also whether there is anything about their situation which might lead others to question their independence. All situations deserve consideration since it is important that the OIG be as independent as possible and impartial in fact and in appearance.

- **Complaint Intake:** The COC OIG should be commended for its complete revamp of the complaint intake process to streamline all complaints received by the office so that they may be filtered to the appropriate division for handling. There are still some time-consuming processes that could affect initial case handling and potentially affect overall responsiveness, such as a multi-level decision making process for complaints and delegation of authority for final dispositions. The COC OIG agreed that it will continue to identify areas for improvement throughout these processes.

- **Communication with Stakeholders where possible:** Although relationships were described as positive and cooperative, one stakeholder expressed a desire for increased communication regarding the status of ongoing investigations. Greater transparency—within permissible bounds—could help manage expectations and strengthen engagement with clients and partners.

[2] It is noted that that the COC OIG now declines to proceed with any investigative interviews where a City of Chicago Attorney is present.

Audit and Program Review – Areas of Distinction

- **Reporting:** APR's audit reports are well organized, engaging, and visually impactful. The Team reviewed four audit reports, all of which included the components required by GAO Yellow Book standards. Additionally, each report included meaningful, impactful visuals, including photos from site visits and informational graphics. Reports also provided insightful context for findings that illustrated how recommendations would improve and empower city operations. The Team noted the extraordinary reporting ability that allowed for non-auditees to understand the subject matter with ease.

- **Portfolios and Stakeholder Engagement:** To complete annual audit planning, APR has created a "portfolio" system in which performance analysts develop audit proposals for specific topics on a consistent basis. Analysts work to become subject matter experts in those areas and to develop relationships with stakeholders. Additionally, APR employs a collaborative process for pitching proposals to OIG staff for feedback and to gain insights from outside of APR. APR staff indicated that they enjoy the portfolio system and that they appreciate the opportunity to develop relationships with stakeholders and collaborate within the OIG.

- **File Organization:** The APR manual lays out a clear organizational framework for workpapers with logical, well-written instructions on how to create and retain documentation. As a result, work papers were easy to review and clearly evidenced compliance with standards. While processes are very manual, staff know how to document workpapers and know where to go when issues or questions arise.

Audit and Program Review – Areas of Consideration

- **Workpaper/Project Management:** The Team recommends that APR consider obtaining an electronic workpaper system. The current method of workpaper documentation and organization on a shared network drive meets GAO Yellow Book standards and is well-organized and effective. However, it requires significant administrative effort to manage version control, cross referencing, and consistency. An electronic system could simplify workflows, enhance reliability, and reduce manual tasks.

  It should be noted that prior to the Team's onsite assessment, the COC OIG identified a Workpaper/Project Management database and is working toward ensuring that the database features will work for their environment.

- **Timeliness:** Through interviews and workpaper reviews, the Team identified audit timeliness as a potential area for improvement. Delays in report issuance can undermine audit impact by not addressing internal control lapses timely and can erode relationships with stakeholders. Additionally, long delays can cause inefficiencies and result in duplicative efforts when staff need to refamiliarize themselves with the audit after feedback is provided. We recommend that the COC OIG and APR team evaluate the current timeline for completion of audits, particularly the report review process, and identify bottlenecks or areas where additional resources or process improvements are needed. The COC OIG and APR should work to ensure reports are issued promptly by implementing clear deadlines and accountability measures. Additionally, the OIG should consider implementing processes to communicate the status of the audit during the report review process.

- **Independence Statements:** The Team recommends that APR adopt a standardized form for documenting auditor independence and disclosing potential conflicts. Currently, each staff member e-mails their independence attestation to the auditor in charge, who then saves the e-mails to the shared network drive. Although there were no issues regarding compliance with GAO Yellow Book standards, the Team found that the format of e-mails was inconsistent. Using a standardized form housed in a dedicated location could improve efficiency, uniformity, and completeness.

<u>Investigations – Areas of Distinction</u>

- **Work Product:** Investigations vary in complexity and stakeholders commended staff for relevant cases that are thorough and impactful. Staff were consistently described as professional, responsive, and highly skilled. Stakeholders expressed appreciation for the diligence with which staff approach their work and noted that the COC OIG is helpful in providing clear, actionable guidance when consulted.

- **Policy Manual:** The Investigations policy manual is continuously updated and staff noted management's efforts to include them in the revisions. Staff indicated that management solicits their feedback on proposed revisions and make it a collaborative process which, in turn, increases transparency and buy-in.

- **Training Opportunities:** Management encourages and openly supports a multitude of training opportunities, as well as obtaining and maintaining professional certifications.

<u>Investigations – Areas of Consideration</u>

- **Case File Documentation:** Investigations utilizes a series of shared network drives and case management database files to store all investigative work. Variations in how case files are maintained from individual to individual may impact the uniformity and accessibility of records. It is recommended that Investigations designate the final system of record and then utilize a checklist to ensure that all required case elements are moved to the appropriate location upon case closure.

Public Safety – Areas of Distinction

- **Interdisciplinary Collaboration:** The agency demonstrates a commendable interdisciplinary approach by integrating audit and investigative personnel across its inspection and evaluation processes. This cross-functional engagement fosters a more holistic understanding of issues, enhances information sharing, and strengthens the analytical depth of the work products. The inclusion of diverse professional perspectives in planning and execution is a notable best practice that promotes collaboration and unity of effort.

- **Structured Communication and Engagement:** Weekly meetings involving team members and leadership reflect a strong commitment to internal communication and operational cohesion. These recurring touchpoints help maintain alignment on project progress, ensure accountability, and provide opportunities to proactively address emerging challenges. The consistency of these meetings supports a culture of transparency and responsiveness.

- **Use of Deadlines to Drive Performance:** The agency exhibits effective project management by establishing and enforcing clear deadlines. This practice instills discipline in planning and execution, allowing for timely delivery of work products while maintaining quality. It also supports resource planning and enhances credibility with stakeholders.

- **User-Friendly Policies and Procedures:** The agency's incorporation of hyperlinks within its policy and procedure manuals is a practical and user-centric innovation. This feature allows staff to quickly navigate related guidance, forms, and resources, improving efficiency and ease of reference. It also supports the consistent application of standards and enhances accessibility across the organization.

Public Safety – Areas of Consideration

- **Timeliness:** Staff reported that supervisory approvals often take considerable time, which may lead to delay in overall timeliness. Streamlining these processes and clearly defining timelines and decision-making channels should help to improve the overall workflow.

Lastly, we would like to commend you on leading a commendable organization. The sheer size of the governmental operations that your office oversees and your office's jurisdiction and responsibility are unparalleled by any other local government inspectors general office. Your office is unique, and as Peer Reviewers, we had an insightful learning experience. We hope that you find our comments helpful and we look forward to continuing to support your organization's needs in the future.

Please feel free to contact me or any member of the Peer Review Team if you have any questions

Yours truly,

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Flora Miller
Team Leader, AIG Peer Review for the City of Chicago Office of Inspector General, May 2025

Cc:
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