

Sharon M. Goss
Director of Compliance
Cook County Assessor's Office
118 North Clark Street, Chicago IL 60602
Phone: 312.603.7415 Fax: 312.603.7594
SGoss@cookcountyassessor.com

September 15, 2017

Mr. Joseph Berrios
Assessor
Cook County Assessor's Office
118 North Clark Street
Chicago, IL 60602

Mr. Roger Fross
Locke Lord LLP
111 South Wacker Drive, Suite 4100
Chicago, IL 60606

Ms. Susan Feibus
Assessor Compliance Administrator
105 West Adams, Ste. 3500
Chicago, IL 60603

Mr. Brian Hays
Locke Lord LLP
111 South Wacker Drive, Suite 4100
Chicago, IL 60606

Mr. Jeffrey Cox
Deputy of Human Resources
Cook County Assessor's Office
118 North Clark Street
Chicago, IL 60602

Re: September 2017 Semi-Annual Report

Dear Assessor Berrios, Mr. Fross, Mr. Hays, Ms. Feibus and Mr. Cox:

This is the fourth semi-annual report of the undersigned Director of Compliance issued pursuant to Section V, Part B of the Employment Plan.

Hiring:

Exempt Position Hiring -

The Exempt position of Legal Counsel was filled by the Assessor's Office. As noted in the last report, the Assessor and Chief Deputy Assessor met with the DOC to discuss Section XI of the Employment Plan and its requirements as they pertain to the filling of Exempt positions. The position description was confirmed as accurate, the Assessor selected a candidate for the position, the candidate's application materials were validated by the Deputy of Human Resources and the DOC to ensure that the candidate possessed the qualifications for the position

and the DOC confirmed in writing that the Legal Counsel position was contained on the Exempt List prior to the hiring of the individual. The Assessor's Office demonstrated understanding of and compliance with the requirements of the Plan. This was a marked improvement over the process utilized to fill the Exempt position of Deputy of Human Resources, which was found to violate the Employment Plan. The individual selected for the Legal Counsel position is a former Cook County State's Attorney and has significant legal experience, including experience with Shakman issues/litigation, labor relations, and employment law.

General Hiring Process -

A fully-staffed and functional Human Resources Department is needed to meet the Office's obligations under the Employment Plan. With the resignation of the Human Resources Director, the Human Resources Department was being staffed solely by the Deputy of Human Resources. In order to handle the day-to-day operations of the Human Resources Department and to meet its obligations under the Employment Plan, the hiring of a Human Resources Generalist was an urgent priority for the Office that needed to be accomplished prior to the departure of the Human Resources Director. The Human Resources Director submitted her resignation effective May 12, 2017.

As set forth in the March 2017 report, the Assessor's Office agreed to commit the funding necessary for a Human Resources Generalist position. The initial posting for the position did not generate any applicants who met the minimum qualifications for the position. The position description was revised and reposted in a manner to increase the size of the applicant pool. In addition to the Notice of Job Opportunity posting locations required by the Employment Plan, the position vacancy was also posted on the websites of the Society for Human Resources Management and LinkedIn.

Sixty-five individuals applied for the reposted Human Resources Generalist Position. The ACA requested to contemporaneously validate applicants for the position. Contemporaneous validation took place with the Deputy of Human Resources, Human Resources Director, DOC and two monitors from the ACA's Office. This validation process, conducted pursuant to Section VI.F.5 of the Employment Plan, proceeded cooperatively with all comments and issues about the application materials discussed and addressed during the contemporaneous validation process. Of the 65 applicants, 28 applicants fully completed the application materials and met at least the minimum qualifications for the position. Groups were sorted based on preferred qualifications and randomized and a Preliminary Interview List was created. The top ten candidates were placed on the Final Interview List. If an interview was declined, the next individual on the Preliminary Interview List was moved to the Final Interview List and contacted for an interview. The DOC reviewed the interview questions for the position and recommended that the questions closely track the position description and the skills needed to successfully

perform in the position. For example, it was recommended that a FMLA question be asked of the interviewees as FMLA review and processing is a core duty of the position.

From the hiring monitored and discussed in previous reports, there has been improved compliance with the process set forth in the Employment Plan. There were a few issues with the interview process for the Human Resources Generalist position:

- There was an issue with the Interviewer Evaluation Form. The Interviewer Evaluation Form repeated the same question for questions nine and ten. The DOC caught the error prior to reaching question ten with the first Candidate. The form was changed for the remainder of the interviews.
- At the Ranking Meeting, a panel member requested that only the top five candidates be discussed by the Interview Panel. Another panel member corrected the statement made and stated that all Candidates on the Scored Interview List scoring a 3.0 or above were required to be discussed by the Interview Panel. The Employment Plan is clear and provides that “the Interview Panel will conduct a Ranking Meeting at which all of the interviewers are present and at which each interviewer has an opportunity to freely and without fear of retaliation express his or her opinion regarding those candidates on the Scored Interview List who received average interview scores of 3.0 or higher.” One candidate, who was ranked number three by the Interview Panel, would not have been discussed if only the top five candidates were considered as that individual’s interview scores placed her at number six on the Scored Interview List. The DOC reviewed relevant portions of the Employment Plan with the panel member, who understood that all individuals with the requisite average interview score must be reviewed and discussed by the Interview Panel.
- While all eligible candidates were discussed at the Ranking Meeting, the Interview Panel Members chose not to rank two candidates who did not have experience working with a collective bargaining agreement and unions. Union experience was not considered by the Assessor’s Office to be a minimum qualification for the position at the time the Human Resources Generalist Position Description was developed. Given the emphasis placed on union experience at the Ranking Meeting and the exclusion of two candidates from being ranked based on a lack of such experience, it was recommended that the Position Description be revised to include union experience as a minimum qualification for the position.

The Assessor’s Office also filled a second Human Resources Generalist position pursuant to Section VI.J.3 and 4 of the Employment Plan. Given the resignation of the Human Resources Director, the Assessor’s Office determined that the Human Resources Department was in need of

employees to move the Office "a step in the right direction." The Office utilized the existing Interview Panel Ranking Form and offered the position to the next ranked Candidate. The two individuals were on-boarded together.

The DOC reviewed the Posting files for the Human Resources Generalist positions. The Posting File for the first filled position was complete. The file for the additional vacancy included a Request to Hire, Justification to Hire, Grant of Authority, Contact Log, offer letter and NPCC. The file did not contain the documentation regarding the use of the existing Interview Ranking Form to fill this additional vacancy as required by the Employment Plan, Section VI.J.4.

The Assessor's Office also filled an Industrial Commercial Junior Field Inspector position due to the increasing number of Industrial/Commercial building permits being received and the need to field inspect in a timely manner. This position was also filled pursuant to Section VI.J.3 and 4 of the Employment Plan. The Posting File for this position was complete and contained a Request to Hire, which noted the position was being filled using the existing Interview Ranking Form, Justification to Hire, Grant of Authority, offer letter, NPCC and email communication documenting the request and approval to fill this vacancy using the existing Interview Panel Ranking Form instead of posting the additional position.

Intern/Extern Acceptance Process -

The Assessor's Office had a summer intern program. High School participants in the program were selected by participating organizations such as the Chicago Public Schools and a youth outreach organization. These positions were unpaid. All students sent by the organizations were placed and there was no discretion exercised by the Assessor's Office in selecting the interns. The Assessor's Office Intern Coordinator sent initial lists of students "tentatively" scheduled to participate in the internship program, however, no final lists of confirmed participants were sent making it difficult to track the final participants in the High School summer program.

The Assessor's Office also posted Notices of Availability of summer internships for college students pursuant to Section IX of the Employment Plan. The Plan requires that requesting Deputies fill out a form documenting the number of interns requested, the scope of duties to be performed and the background/skills required of the intern. In making the initial requests for interns, the Deputies used email communications. Forms were not filled out by the Deputies until after the initial email requests for interns were made. The Plan also requires that the Assessor/designee approve and document the final number of interns and scope of duties on the form. This step of the Plan was not followed. Additionally, submitted documentation indicated that there was a college intern placed into the internship program without following the placement process of the Plan. Upon inquiry as to the process utilized to place the college

student, it was disclosed that the individual withdrew as the student obtained a paid internship elsewhere. This information was not initially provided.

The lack of communication as to final participants in the program and the disjointed manner in which information was provided made it difficult to audit and monitor the process. Additionally, the Notices of Opportunity were not initially posted on the Assessor's office internet and intranet pages. When brought to the attention of Human Resources, the issue was rectified.

All of these issues have been discussed and an Intern/Extern Form created to track the requirements of the Plan. The form was recently utilized for an upcoming Extern program for law students. The number of externs, scope of duties and background/skills sought were provided on the Form and the Assessor's designee reviewed and approved the request on the Form. This information was utilized to prepare the notice, which was posted in accordance with the Employment Plan. The initial documentation for the program was provided to the DOC and the ACA in a consolidated fashion (one email). The process used to date for the legal externs has improved as compared to the process used for the summer program and tracks the requirements of the Employment Plan.

Internal Candidate Preference -

No progress has been made on an internal preferred list of positions pursuant to the Employment Plan, Section VI.E.3. This list affords qualified internal candidates preference for an interview over qualified external candidates for those positions where there are advantages to hiring an internally experienced individual. While there is no time frame set forth in the Employment Plan for the creation of the internal preferred list of positions, the creation of this list is a requirement that must be met under the Employment Plan. Once the list is in place, qualified employees will be placed higher on the Preliminary Interview List than qualified external Candidates. It is understood that there are other priorities for the Assessor's Office; however, the process to identify positions should begin so that the list is created prior to the next Notice of Job Opportunity postings.

Electronic Application System:

An EAS system with the capability to electronically document the General Hiring Process from posting to accepted offer is still needed within the Assessor's Office. The DOC along with counsel for the ACA and the Deputy of Human Resources attended a presentation by Taleo representatives. This presentation did not address Taleo basics in any comprehensive way, but instead focused on additional capabilities of Taleo beyond the basics. Assessor's Office representatives met with Cook County to discuss Taleo and the feasibility of implementing the system in the Assessor's Office. Recently, the DOC was advised via email that the Assessor's

Office is not implementing Taleo due to the fact that “there are multiple steps that the County must take and accomplish on its end before any integration is possible.” The Assessor’s Office determined that it would not wait months or longer for this integration and would continue to develop an internal system. It is not clear as to what the specific obstacles are to the implementation of Taleo.

No progress has been made on an internal EAS system during the last six months and, as previously reported, it is not ready for implementation. The Information Technology Department is now scheduling meetings to expedite the development and finalization of EAS including the review, validation and randomization portions of the system and an initial meeting has occurred.

Discipline:

Four investigations were monitored. For the most part, the investigatory interviews occurred according to best practices and in private. However, in one instance, a Human Resources representative who was participating in the investigatory interview of the subject employee was also a witness. The Human Resources representative sat in on the interview of the subject employee and then was asked to provide a witness statement in the presence of the subject employee. Given that the Human Resources representative was also a witness, she should not have participated in the investigation and should have been permitted to give her investigatory statement in private. This particular investigation did not result in the issuance of discipline to the employee. Investigatory interviews were discussed with the Human Resources team, and the other investigations proceeded in an appropriate manner.

Three of these investigation resulted in the issuance of discipline. The issuance of the discipline to the three employees was monitored. There were no issues raised with the issuance of discipline and issuance proceeded in accordance with the collective bargaining agreement.

The Director of Compliance also monitored the issuance of discipline pursuant to the Time and Attendance Policy (points meetings). Points meetings were held May 8, 2017 and June 16, 2017. NPCCs were not executed for the discipline issued pursuant to this policy and the disciplinary letters were not filed in the employees’ personnel files. The issue was corrected once brought to the attention of the Deputy of Human Resources. For points meetings held in the past, the Director of Human Resources scanned the disciplinary letters, completed NPCCs and provided the information to the DOC and the ACA in a complete packet. It was recommended that the Assessor’s Office return to this practice.

There has been ongoing discussion about the implementation of the Time and Attendance Policy and the most appropriate way to hold points meetings. Employee points are being reviewed

weekly by the Human Resources Department and, at a minimum, points meetings will be held as soon as practical when an employee a) is due to receive initial discipline (verbal warning) or b) progresses to the next step of discipline. When discipline is not timely issued, due to the passage of time, points may fall off bringing the employee below the number required for initial discipline or the next step of discipline before the appropriate level of discipline has been issued. These standards are meant to prevent that type of occurrence. The Assessor's Office is considering the parameters within which to reissue the same level of discipline to an employee under the Time and Attendance Policy. While it was previously recommended that meetings occur every thirty days, based on the above-standards regarding the timing of discipline under the Time and Attendance Policy, it is understood that it may not always be necessary to do so as long as the meetings are timely and held before points fall off due to the passage of time.

The Time Tracker system was reviewed using swipe records compared to the data contained on the attendance points summary chart. The time system accurately records swipes. It became apparent that the issue with the system was the lack of documentation when points were removed. Because it was difficult to ascertain when points were removed, the points total did not always match the swipe records. The Assessor's Office uses emails sent to Payroll when there is a request to remove points (i.e. a train delay) by the manager. While the use of emails may internally document the process for Payroll, the reason the points were not issued and the identity of the individual authorizing the removal of the points is not apparent from reviewing the swipe report. The lack of documentation made it difficult to audit the discipline issued pursuant to the Time and Attendance policy. The Assessor's Office is currently documenting this information on the Time Tracker system and understands the importance of regularly documenting the information in the system.

Grievances:

Four step one union grievances pertaining to assignment of overtime, suspension, termination, and hours of work were monitored. The process proceeded appropriately with both management and the union being afforded an opportunity to present their respective positions. Three of the grievances were advanced to step two of the grievance procedure pursuant to the provisions of the collective bargaining agreement.

Employment Actions:

Over 200 Employment Actions were reviewed. The employment actions reported fall into the following areas: assignment of overtime, temporary assignment, separation from the Assessor's Office, and discipline. Close to all of the reported actions pertain to the assignment of overtime in the Assessor's Office, and the office consistently provided notice of this overtime. There are

still issues with notice, documenting the action and providing complete information regarding the employment action.

Regarding overtime, in some cases, the Notice of Employment Action was completed by the employee performing the overtime and not the assigning Deputy or supervisor, the name of the assigning employee was incorrect, notice was late, and time records were not signed. There is a lack of information explaining the reason for the overtime, employees offered the overtime and why certain employees were selected to perform the overtime. Advance notice of overtime was provided by the Legal Department, Valuations Department and the Assessment Operations Department. Advance notice was not provided for the overtime associated with the tax bill assessment season for the month of July.

For temporary assignments, all Deputies did not give notice about the employees assigned to assist the Taxpayer Services Department in July. It only became apparent that Departments, other than Assessment Operations, temporarily assigned employees to the Taxpayer Services Department to assist with customers as those employees earned overtime. The Notice of Employment Action for overtime completed by the Deputy for Taxpayer Services lists the employees from other departments who earned overtime during tax bill season. Additionally, regarding temporary assignments, information is not provided as to how and why certain employees were selected to perform duties in other departments. For example, employees were selected to assist in Erroneous Exemptions Investigations, Technical Review, and Information Technology but information as to how and why the assignments were made is either not provided or is lacking in detail.

These issues have been thoroughly discussed during both internal and external meetings held to discuss and finalize policies. It is anticipated that these types of issues will be remediated once policies on overtime and temporary assignment have been implemented and training has occurred, as those policies are clear as to the procedure Deputies and supervisors must follow and the information that must be provided regarding these actions.

While notice and NPCCs are consistently provided for the assignment of overtime in the Assessor's Office, the Office is not consistent in providing notice and/or NPCCs to the ACA and the DOC for other Employment Actions.

While three disciplinary actions were issued by the Assessor's Office – written warning, suspension and termination, a NPCC was only completed for the written warning. The DOC was provided with notice of the investigations, notice for the issuance of the discipline, was able to monitor the process for all of the issued discipline, and is confident that impermissible political considerations did not play a role in the disciplinary actions. However, there are no NPCCs from the individuals who participated in the decision to issue discipline as required by the

Employment Plan. As discussed previously, NPCCs were also not completed for discipline resulting from the points meetings. These deficiencies were discussed and the Deputy of Human Resources acknowledged that it was an oversight.

Training occurred in the Assessor's Office. One of the trainings was for a pictometry G.I.S. system. Additionally, mandatory annual training occurred for all employees in the Taxpayer Services Department in June, 2017. The Office did not provide notice of these trainings to the DOC and the ACA.

These issues were discussed with the Director of Human Resources. The definition of Employment Action and the requirement that notice and NPCCs be provided under the Employment Plan was reinforced with the Deputies at a Deputy meeting. As annual training for supervisors needs to occur for 2017, the definition of Employment Action and required notices will be further reinforced during this training. The Notice of Employment Action Form is in the process of being updated to include a check-off box for training, and the form will be reviewed for completeness once the policies have been finished. The need to provide notice is a significant requirement under the Employment Plan, and the failure to give notice renders it impossible to review the proposed action prior to occurrence and monitor the action.

Separation from employment –

Notice was provided regarding the employees who separated from employment with the Assessor's Office. Six individuals submitted resignations from the Assessor's Office. The Director of Compliance was able to speak with three of these individuals. The three individuals resigned for personal reasons or career opportunities. The Director of Compliance was unable to speak with the two individuals who resigned while on leave and one individual who resigned, as the resignation letter was not received until the effective date of the resignation. There was also an individual who retired. The retirement was routine in nature. In addition, there was an employee who was terminated for failure to return to work following a leave of absence. There was no indication that the consideration of impermissible political reasons or factors played a role in these separations from the Assessor's Office.

Employment Plan Training:

Section IV.E. of the Employment Plan requires that comprehensive annual training occur for all Human Resources personnel so that they are aware of and knowledgeable about the Employment Plan and Employee Handbook in order to answer inquiries and administer portions of the Plan and the Handbook. Additional training of Human Resources personnel involved with the review and validation of applications is also required under the Employment Plan, including proper protocols for the review and validation. The two Human Resources Generalists received training

as required by the Plan within thirty days of their start dates. This comprehensive training consisted of a review and discussion of the Employee Handbook and Employment Plan, a presentation on the General Hiring Process including review and validation protocol, a review and validation exercise, participation in the Supervisor/Interviewer Training, and the viewing of the all Employee Training. As noted by the ACA in her report, two supervisors did not receive the Supervisor/Interviewer Training within sixty days of their promotions to managerial positions with the Assessor's Office. This failure to train was remedied. The two supervisors received the Supervisor/Interviewer training in conjunction with the Human Resources Generalists. Training certifications were placed in the employees' personnel files.

Required Employment Plan training and Supervisor/Interviewer training for 2017 has not yet taken place. Meetings have occurred place with Human Resources and Information Technology regarding the feasibility of online training for 2017. Information Technology advised that the Assessor's Office possesses the capability to host online training and track and record employees who have completed the training. An online training is in draft form and has been provided to the Information Technology Department for a mock-up.

Policies:

Extensive progress has been made on the policies as they pertain to Employment Actions in the Assessor's Office. The development and implementation of policies and procedures addressing Employment Actions remains an important step towards achieving Substantial Compliance. The full implementation of these policies is important to having a transparent process with a framework for supervisors and employees to follow and which provides for sufficient documentation for monitoring and auditing functions to ensure that impermissible political considerations were not taken into account. The cooperative process established to review, discuss and ultimately finalize these policies has been an important factor in moving forward with the policies.

The policies have been reviewed and recommendations made to ensure that they are clear, concise, accurately reflect the business operations of the Assessor's Office and contain sufficient documentation requirements for auditing purposes.

The following policies have been finalized: Promotion, Interim Assignment, Overtime, Temporary Assignment, Reclassification, Performance Evaluation, Training, Layoff and Recall, and Performance Improvement. Regarding the Layoff and Recall Policy, it was previously reported that concern was raised over the limited scope of the recall provision of the policy. The Assessor's Office agreed to consider these comments and did so in finalizing the policy. The final policy contains a provision extending recall rights to those non-Shakman Exempt employees not covered by a collective bargaining agreement. As previously reported, the DOC

has an ongoing concern regarding employees the Assessor's Office considers eligible for overtime under the policy as currently drafted. While the inclusion of certain categories of employees deemed eligible for overtime and the manner in which their time will be recorded does not necessarily implicate Shakman, their inclusion does not comport with best practices. The policy on performance evaluations will be "beta tested" on the evaluations of the two new Human Resources Generalist positions before being implemented office-wide.

The following policies are still in progress: Time and Attendance and Discipline. Even though the Time and Attendance Policy has not been finalized, it is noted that the process used to evaluate and approve FMLA requests has been revised and forms are being used to provide required notifications to employees and document the process. The request/approval process and required notifications are included in the draft policy. The goal is to complete the remaining policies prior to the next court status on September 25, 2017.

Position Descriptions:

The Assessor's Office committed at a court status in July to providing all Position Descriptions for the Legal Department on August 1, 2017, Assessment Operations on August 18, 2017, and Valuations by September 8, 2017. However, since the last report, no further draft position descriptions have been received for review. The ACA has completed her review of the completed Position Descriptions for the Finance Department, the Erroneous Exemptions Investigations Department, and the Human Resources Department and comment has been provided to the Assessor's Office.

Investigations:

Unlawful Political Discrimination -

The DOC is investigating a matter about whether impermissible political reasons or factors were considered when the Assessor's Office made decisions to temporarily assign an employee to a position in the Office in order for the employee to be the most qualified applicant for a posted vacancy in that position. The investigation is pending.

Political Contacts -

No Political Contact reports were received.

Other -

The DOC and the ACA are jointly reviewing the organizational structure and the business operations of the Taxpayer Services Department. The investigation is pending.

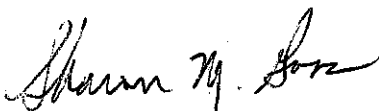
Communication:

There has been ongoing communication with Legal Counsel and the Deputy of Human Resources and the Assessor and Chief Deputy have been available to meet as necessary. There is understanding that the manner in which operational decisions are documented and effectuated will need to change and that the training of supervisors and employee education on the policies is a key to this change. I have also met with employees and remained available to discuss the Employment Plan and questions and concerns about the General Hiring Process.

Conclusion:

Over the last six months significant progress has been made in the development of policies for the Assessor's Office. However, much work remains to be accomplished before Substantial Compliance is achieved. With a fully staffed Human Resources Department and the addition of Legal Counsel, it is anticipated that progress towards Substantial Compliance will continue. I look forward to working with the Cook County Assessor's Office and the Assessor Compliance Administrator in a combined effort to reach this goal.

Sincerely,



Sharon M. Goss
Director of Compliance
Cook County Assessor's Office