

POST-TRIBUNE

# Fired comptroller's report critical of Lake County government



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Lake County Government Center, Crown Point. (Joe Puchek/Post-Tribune)



By **MICHELLE L. QUINN** | Post-Tribune

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A scathing report compiled by the former Lake County Comptroller before he was fired demands that county government “solves its leadership problem” and modernizes how it leads and serves.

The report, released last month, came on the heels of the Lake County Council voting 6-1, with Councilman Ron Brewer, D-1, absent, to reduce the comptroller’s salary to \$1 from \$168,000 until the position is refilled. Council President Christine Cid, D-1, said that when the council set the position, it was because of former Comptroller Dan Ciecierski’s qualifications.

Ciecierski, who was hired in May 2024, however, was let go from the Auditor’s Office, she said, so unless and until the position is refilled with someone whose qualifications match his, the salary should be reduced.

Auditor Peggy Katona didn’t respond to a request for comment on the reasons why Ciecierski was let go.

Cid said she was in the dark about the reasons surrounding Ciecierski’s departure.

“Ok, well, I don’t know the total reason for (Ciecierski’s) departure,” Cid said. “I will say that I appreciated his confidence in moving things forward in the Auditor’s Office and with Oracle.”

Ciecierski, whose last day as comptroller was October 30, said he wrote the report, but declined further comment beyond saying the report speaks for itself.

“The report details what I found in my short tenure (in the Auditor’s office), and it is a 100% example of what happens there every single day,” Ciecierski told the Post-Tribune. “I’m extremely proud of the work my team and I did.”

Councilman Randy Niemeyer, R-7, said he’d asked Ciecierski before his firing to run a “detailed analysis of internal controls, procedures and different things that contribute to financial and fiscal health.” Niemeyer also asked him to include the work he’d been conducting on the 2022 and 2023 audits, he said.

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Among the things Ciecierski enumerated in his report were “lack of robust internal controls and technical expertise, inconsistent application of policies and subject-matter knowledge gaps, difficulties in recruiting and retaining skilled personnel and a toxic political environment that hinders effective governance,” according to the report. To the point of internal controls, Ciecierski wrote that accounting software provider Cenifax is “simply unable to fulfill the needs of Lake County.”

“First, the financial burden they will encounter to establish, maintain, document, and test internal controls is most likely too large for their size,” Ciecierski wrote. “Second, the lack of any formal, practical accounting, internal control knowledge/general awareness is non-existent at every level of their organization.”

Cenifax also, according to Ciecierski, doesn’t have anyone on staff “with the slightest experience of a system similar to Oracle,” and only one of the Cenifax staff has any practical IT or program maintenance experience with it.” As such, the county would do well to get rid of Cenifax and hire a large consultancy such as Baker Tilly.

The County’s payroll practices leave much to be desired as well, he said. Employee paychecks, he noted, are calculated and paid accurately, but there’s no one consistently reporting payroll for audits. To that end, he wrote a job description for a payroll manager position for a 3,000-person organization with exempt and non-exempt personnel.

“The current Payroll Manager of Lake County has a high school degree with previous experience of 7 years in the Auditor’s Office,” Ciecierski wrote. “The work completed was mostly clerical in nature ...”

As far as the County’s internal controls go, “the tone at the top” leaves much to be desired, he wrote. In a copy of an email he included in the report, he and David Kubiak, an employee in the Auditor’s office, were discussing cut-off dates for purchase orders toward the end of the year. County’s cut-off date, Ciecierski said in the email, is December 16.

“Maybe in the real world, but this is Lake County,” Kubiak responded. “If a higher up requests the purchasing department to create an emergency PO at the end of the year, I believe they are going to create it.”

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In a second example, Ciecierski included an email conversation between Bookkeeping Supervisor Lynn Davies and him where he requested that processed claims be uploaded by scanner to and attached to the transactions. Assistant Real Estate Supervisor Linda Midkiff responded to the email and said his request wouldn't be implemented because "the Bookkeeping department being understaffed."

"Going forward, please discuss any changes you would like to make with me so I can consult with (Lake County Auditor) Peggy (Katona)," Midkiff wrote.

"Thanks, Linda. I am saving this email supporting the fact that you and Peggy have discussed not to implement a very easy internal control that is necessary to ensure accuracy of our data," Ciecierski fired back. "Just so you are aware, the lack of understanding that you have for the white claims process is lending to this decision of not implementing the control.

"I will say that the small change of quickly scanning the source document into Oracle using the scanners each bookkeeper has at their desk (a process that already occurs in bookkeeping for other transactions) isn't hard to do. It looks like extra work which is why I'm guessing someone cried about it."

"Mr. Ciecierski began implementing recommended solutions from the report as part of his duties as Comptroller. However, his competence is not desired at Lake County, and he was abruptly terminated from the position, without cause," Niemeyer read from a press release he put out about the report. "Lake County Government is where technological advancements have not led to greater efficiency, lower costs, or enhanced transparency. It's time to put citizens first and dismantle the outdated political patronage system for good."

Previously considered "unauditable," Lake County was removed from the State Board of Accounts unauditable list for its 2022 budget, but its audit report found issues with payroll management, the Lake County Sheriff's salary, and the Lake County Jail's commissary fund, the Post-Tribune previously reported.

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