



OFFICE OF THE INSPECTOR GENERAL
Illinois State Toll Highway Authority

NOTICE OF POSTING
OIG Case # IG-23-004
Respondent: Analissa Jacobsen

Pursuant to 605 ILCS 10/8.5 (e)(3), the attached redacted summary report is being posted to the Illinois Toll Highway Authority's public website. As required by law, the Office of the Inspector General for the Illinois Toll Highway Authority (OIG) sent a copy of this report to the Respondent and gave her time to provide suggested redactions or a written response. Respondent provided no response.

The OIG issued a Summary Report of Investigation following an investigation that established reasonable cause to find that Talent Acquisition Specialist Analissa Jacobsen engaged in unauthorized outside employment, conducted personal business including outside employment during Tollway work hours, submitted misleading Outside Employment Approval forms, and misused Paycheck Protection Program (PPP) loan proceeds. Jacobsen's conduct violated multiple Tollway rules of employee conduct, the Tollway's outside employment policy, the Code of Ethics for the Illinois State Toll Highway Authority, and Federal rules governing use and forgiveness of PPP loans. The OIG recommended that the Tollway impose discipline, commensurate with the gravity of her violations, and any other relevant considerations, up to and including termination.

The Tollway agreed with OIG's findings and initiated the termination process. OIG subsequently received notification that Jacobsen had resigned effective December 8, 2023.



**OFFICE OF THE INSPECTOR GENERAL
SUMMARY REPORT OF INVESTIGATION
OIG Case # IG-23-004
December 1, 2023**

This report provides a summary of evidence set out in the attached investigative materials, and the Office of the Inspector General's (OIG's) analysis of that evidence. An index of these investigative materials is attached.

I. INTRODUCTION

OIG has completed an investigation that has established reasonable cause to find that Illinois Toll Highway Authority (Tollway) Talent Acquisition Specialist Analissa Jacobsen engaged in unauthorized outside employment, conducted personal business including outside employment during Tollway work hours, submitted misleading Outside Employment Approval forms, and misused Paycheck Protection Program (PPP) loan proceeds. Jacobsen's conduct violated multiple Tollway rules of employee conduct, the Tollway's outside employment policy, the Code of Ethics for the Illinois State Toll Highway Authority, and Federal rules governing use and forgiveness of PPP loans.

The Tollway vests great discretion and trust in Talent Acquisition Specialists to provide complete and accurate screening of job applicants and other important compliance roles in the hiring process. Jacobsen's actions call into question her commitment to the Tollway and undermine that trust. Specifically, this investigation revealed that she continued to operate her recruiting business after she started with the Tollway, failed to disclose this business, regularly conducted non-Tollway business during her workday and, when confronted, failed to provide complete and truthful information to the OIG or her supervisors about her outside employment. In addition, after she started with the Tollway Jacobsen chose to seek a second PPP loan for that business and then made residential mortgage payments from her business account that went toward principal and escrow, which are impermissible uses of forgiven PPP proceeds.

These actions bring discredit on the Tollway, erode public confidence in government institutions and clearly fall well below the standards of conduct that the public should expect from Tollway employees like Jacobsen. OIG recommends that the Tollway impose discipline, commensurate with the gravity of her violations, and any other relevant considerations, up to and including termination.

II. BACKGROUND

A. Paycheck Protection Program (PPP)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the PPP loan program in March 2020 to support small businesses, individuals, and other eligible entities adversely impacted by the COVID-19 pandemic.¹ The program, which provided \$813.7 billion

¹ See United States Small Business Administration Inspector General, "SBA's Handling of Potentially Fraudulent Paycheck Protection Program Loans," May 26, 2022, available at <https://www.oversight.gov/sites/default/files/oig-reports/SBA/SBA-OIG-Report-22-13.pdf> (last accessed September 15, 2023).

over two rounds of funding for forgivable loans to eligible entities, was intended to ensure workers remained employed during the unprecedented pandemic. Between March 2020 and May 2021, the federal government processed 11.8 million PPP loans, totaling \$799.8 billion. Small Business Administration (SBA) guidance reflected that self-employed individuals could collect up to 2.5 months of net profits, up to \$100,000 in annual net profits, through the program.² Businesses were eligible to apply for first draw PPP loans from March 2020, through August 8, 2020. Second draw PPP loans were issued from December 2020, through May 31, 2021. Both applications required business owners to accurately report their income from the previous year in order to calculate the loan amount. The maximum PPP loan for self-employed individuals for each draw was \$20,833.33. To qualify for that amount, an applicant would have to self-report at least \$100,000 in annual profit.

Recent federal investigations and reviews have shown that the PPP was rife with fraud. “[SBA] OIG and other law enforcement agencies identified systemic patterns of potential fraud, including false attestations on loan documents, inflation of payroll, falsified tax documentation, identity theft, and misuse of proceeds.”³ SBA OIG’s analysis of loan data as of August 2020, identified more than 70,000 PPP loans, totaling over \$4.6 billion, as potentially fraudulent. This data only captured loans issued during the first round of PPP funding.

Over the past year, many OIG offices in Illinois have reported on PPP loan fraud by government employees, including the OIGs at the Chicago Housing Authority, the Clerk of the Circuit Court of Cook County, the Chicago Park District, the Chicago Public Schools, and the Office of Executive Inspector General for the Agencies of the Illinois Governor.

Considering these facts, OIG undertook a review of Tollway employees who received forgivable PPP loans. OIG compared publicly available PPP loan data to outside employment disclosures made by Tollway employees. Based on this review, OIG identified that Jacobsen received forgivable PPP loans in both 2020 and 2021 for [REDACTED], for which she claimed to be the sole proprietor. Until sometime in early September 2023, Jacobsen did not have outside employment approval on file with the Tollway for [REDACTED] or any other entity.⁴

B. Parties Involved

1. Analissa Jacobsen

Tollway records reflect Jacobsen began Tollway employment on December 1, 2020, as a Talent Acquisition Specialist. The records list her home address as [REDACTED]

² United States Small Business Administration, “PAYCHECK PROTECTION PROGRAM HOW TO CALCULATE MAXIMUM LOAN AMOUNTS FOR FIRST DRAW PPP LOANS AND WHAT DOCUMENTATION TO PROVIDE – BY BUSINESS TYPE,” as of January 17, 2021, available at PPP: How to Calculate Maximum Loan Amounts for First Draw Loans (sba.gov) (last accessed September 15, 2023).

³ United States Small Business Administration Inspector General, “SBA’s Handling of Potentially Fraudulent Paycheck Protection Program Loans.”

⁴ As discussed later in this report, Jacobsen submitted an Outside Employment Disclosure form on September 5, 2023 after the OIG interview was arranged.

██████████ According to Redfin.com, the structure at that address is a 1,641 square foot townhouse with 2 bedrooms and 2.5 bathrooms.

State records reflect that Jacobsen earns approximately \$78,600⁵ annually from her Tollway work. In materials she submitted when applying for Tollway employment, Jacobsen provided a resume that listed her then-current job as Executive Recruiter at ██████████ since 2017.

As detailed more fully below, Jacobsen did not disclose or seek approval for outside employment when she started with the Tollway and did not submit any such form until early September 2023, shortly after OIG contacted her for an interview.

2. ██████████ Recruiting LLC

Illinois Secretary of State records reflect that Jacobsen initially filed Articles of Organization for ██████████ under the Illinois Limited Liability Company Act on June 12, 2017. The Articles of Organization state Jacobsen would manage ██████████ and reflect ██████████ principal place of business as ██████████. Jacobsen, on behalf of ██████████, has regularly filed Limited Liability Company annual reports with the Secretary of State including in 2021, 2022, and 2023.

██████████ maintained an internet presence via a website and LinkedIn page.⁶ Before it was abruptly taken down in mid-September 2023, ██████████ website ██████████ that it was a nationwide recruiting agency, with listed hours of Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday by appointment, and closed on Sundays. ██████████ website listed three employees: Jacobsen, ██████████ and ██████████.⁷ The website listed ██████████ contact phone number as 312-940-██████████, and Jacobsen's email address as ██████████. As of April 25, 2023, ██████████ was recruiting for nine open positions in Illinois, Wisconsin, Florida, Texas, and remote.

██████████ website informed potential clients that it would “work tenaciously to bring the best available talent to bear on the most challenging openings.” The website professed expertise with direct hire, contract-to-hire, and freelance engagements with midsized to Fortune 500 companies.

Webpage archives captured activity on ██████████ webpage as far back as October 2014 and as recent as August 2022.⁸ The October 2014 webpage advertised Recruiting and Placement services and directed clients to contact “Ana” at 813-434-██████████. The August 2019 webpage likewise highlighted services such as national recruiting for mid-size and Fortune 500 companies. It listed 7 openings across the country and encouraged candidates to contact “Ana Jacobsen” at 813-434-██████████ or ██████████; the site also provided 312-940-██████████ as a contact.

⁵ This salary is based off the Salary database search Illinois State Comptrollers website for Jacobsen's 2022 salary at \$6600 a month. Salary Data - The Illinois Office of Comptroller (illinoiscomptroller.gov)

⁶ As of September 18, 2023, ██████████ website, ██████████, is no longer accessible.

⁷ Jacobsen confirmed in her interview, during a review of her phone records, that ██████████ is a family member with a phone number from the state of ██████████. OIG located a LinkedIn profile for a ██████████ from ██████████ who lists her employer as ██████████.

⁸ See Wayback Machine (archive.org), reflecting 19 times the ██████████ site was saved between October 2014 and August 2022.

The August 2022 webpage again advertised “nationwide recruiting for both corporations and advertising agencies.” The site indicated hours of Monday through Friday 9:00 a.m. to 5:00 p.m., Saturday by appointment, and closed on Sunday, listed more than 20 available positions, and directed clients to contact [REDACTED] or at 312-940-[REDACTED].

[REDACTED] LinkedIn page repeated much of the same general information as its website. As of September 18, 2023, the LinkedIn page had 55 followers and listed two employees without identifying them, who both lived in the “United States,” with one of those living in “[REDACTED], United States.”

According to [REDACTED] LinkedIn page, she has worked as a recruiter for [REDACTED], LLC for 6 years and 6 months, from June 2017, through present.⁹ Her profile states she is from the greater [REDACTED] area.

III. APPLICABLE RULES, REGULATIONS, LAW

A. Illinois Tollway Policy and Procedure Manual Chapter 7. Employee Conduct and Discipline: Section A: “Employee Conduct” (in relevant part)

To ensure orderly operations and provide the best possible work environment, the Tollway expects employees to follow rules of conduct that will protect the interests and safety of both the employees and the organization. Violations of the rules of conduct may result in disciplinary action, up to and including discharge. The rules of conduct include, but are not limited to, the following:

- Conducting outside employment during work hours.
- Violation of the Tollway Code of Ethics or other official laws.
- Falsification of any information contained on... document provided to the State or Tollway.
- Other conduct unbecoming a Tollway employee.

B. Illinois Tollway Policy and Procedure Manual Chapter 7. Employee Demeanor: Section H: “Outside Employment” (in relevant part)

Any employee who seeks to engage in outside employment after they are employed with the Tollway must notify and receive the written approval of their Department Chief before accepting such employment. Outside employment consists of any type of activity for which the individual actually or anticipates receiving compensation (i.e., salary, commission, hourly pay, etc.) which may be in the form of cash or check, and may or may not include or be subject to the withholding of taxes. The Department Chief’s written approval must be forwarded to the Chief of Administration.

⁹ Available at: <https://www.linkedin.com/> [REDACTED] (last accessed November 20, 2023).

At the time of hire, new employees will be asked if they currently are engaged in employment secondary to their position at the Tollway. Appropriate forms disclosing secondary employment must be completed during new employee processing. On an annual basis, employees will be required to acknowledge on-going secondary employment.

When involved in outside employment employees shall not:

- Engage in secondary employment that conflicts with the provisions of the Tollway's Code of Ethics or other laws applicable to government employees.

If an employee's outside employment interferes with his/her ability to meet the Tollway's job performance requirements, the employee will be asked to terminate or modify the outside employment if he or she wishes to remain employed by the Tollway. Violation of these standards may be cause for discipline up to and including discharge.

C. Code of Ethics for the Illinois State Toll Highway Authority: Section II: "Employee Secondary/Outside Employment" (in relevant part)

An employee may accept secondary employment so long as such employment is not in conflict with the employee's responsibilities to the Tollway, or will not interfere with the employee's official duties during normal working hours. An employee engaged in such employment is prohibited from conducting any business or performing any duties, including solicitation, relating to such employment on Tollway premises or during the employee's normal working hours for the Tollway.

D. Small Business Administration, Business Loan Program Temporary Changes; Paycheck Protection Program – Treatment of Owners and Forgiveness of Certain Nonpayroll Costs, 13 CFR Part 120, Interim Final Rule, 4/15/2020 (in relevant part)

r. How can PPP loans be used?

The proceeds of a PPP loan are to be used for:

- iii. mortgage interest payments (but not mortgage prepayments or principal payments);

s. What happens if PPP loan funds are misused?

If you use PPP funds for unauthorized purposes, SBA will direct you to repay those amounts. If you knowingly use the funds for unauthorized purposes, you will be subject to additional liability such as charges for fraud.

E. Internal Revenue Service (IRS), Office of Chief Counsel Memorandum – Proper Treatment of Improperly Forgiven PPP Loans (Number: 202237010 Release Date: 9/16/2022)

In a non-binding memorandum issued by the Office of the IRS Associate Chief Counsel concluded:

If a taxpayer who does not factually satisfy the conditions for a qualifying forgiveness causes its lender to forgive the PPP loan by inaccurately representing that the taxpayer satisfies them, the taxpayer may not exclude the amount of the forgiven loan from gross income[.]

The IRS provided further explanation on its website,¹⁰ writing:

Under the terms of the PPP loan program, lenders can forgive the full amount of the loan if the loan recipient meets three conditions.

1. The loan recipient was eligible to receive the PPP loan. An eligible loan recipient:
 - is a small business concern, independent contractor, eligible self-employed individual, sole proprietor, business concern, or a certain type of tax-exempt entity;
 - was in business on or before February 15, 2020; and
 - had employees or independent contractors who were paid for their services, or was a self-employed individual, sole proprietor, or independent contractor.
2. The loan proceeds had to be used to pay eligible expenses, such as payroll costs, rent, interest on the business' mortgage, and utilities.
3. The loan recipient had to apply for loan forgiveness. The loan forgiveness application required a loan recipient to attest to eligibility, verify certain financial information, and meet other legal qualifications.

If the three conditions above are met, then under the PPP loan program the forgiven portion is excluded from income. If the conditions are not met, then the amount of the loan proceeds that were forgiven but do not meet the conditions must be included in income and any additional income tax must be paid.

¹⁰ Internal Revenue Service, “IRS advises that improperly forgiven Paycheck Protection Program loans are taxable,” IR-2022-162, September 21, 2022, available at: <https://www.irs.gov/newsroom/irs-advises-that-improperly-forgiven-paycheck-protection-program-loans-are-taxable>, (last accessed November 8, 2023).

IV. SUMMARY OF INVESTIGATION

A. Documents

1. [REDACTED] 2021 PPP Loan Application (second draw)¹¹
 - a. [REDACTED] application [REDACTED]

On January 30, 2021, Jacobsen submitted a second draw PPP loan application seeking \$14,292 for [REDACTED]. The application mirrored information she provided in her first draw loan application and identified the business address as [REDACTED], and listed Jacobsen as [REDACTED] primary contact and 100 percent owner of [REDACTED]. The loan application provided the date of business establishment as January 2014, and annual business revenue as [REDACTED]. Jacobsen, as the authorized signer, signed the application January 30, 2021, at 10:59 a.m. She provided her email address [REDACTED] and contact phone number (813-434-[REDACTED]).

On the loan application, Jacobsen reported that the loan would be used to pay “Rent/Mortgage Interest,” utilities, and “Business Expenses.” Jacobsen also answered “yes” for whether “[t]he funds will be used to retain workers and maintain payroll or make mortgage payments, lease payments, and utility payments; as specified under the Paycheck Protection Program Rule; I understand that if the funds are knowingly used for unauthorized purposes, the federal government may hold me legally liable, such as for charges of fraud.”

[REDACTED] ultimately received a \$14,292 PPP loan on February 25, 2021.

- b. Paycheck Protection Program Loan Forgiveness Application SBA Form 3508S

On August 17, 2021, Jacobsen submitted SBA Form 3508S seeking forgiveness of [REDACTED] \$14,292 second draw PPP loan. As with the first draw loan forgiveness application, she certified that [REDACTED] complied with all PPP rules for forgiveness, including rules related to eligible uses for PPP funds and calculation of loan forgiveness amounts. She also certified that the information provided in the loan forgiveness application was true and that she was not knowingly making a false statement to obtain forgiveness.

The application includes the following guidance:

Requested Loan Forgiveness Amount: Enter the total amount of your PPP loan that is eligible for loan forgiveness. This amount is the “Amount of Loan Spent on Payroll Costs” plus any amount spent on eligible nonpayroll costs (described below) minus any required reductions (described below), up to the principal amount of the PPP loan.

¹¹ Prior to starting at the Tollway, Jacobsen sought and received a PPP loan for [REDACTED] in the amount of \$14,294. Records reflect that Jacobsen sought forgiveness on February 17, 2021, and SBA forgave the loan on March 1, 2021.

Nonpayroll Costs: Eligible nonpayroll costs consist of:

a. covered mortgage obligations: payments of mortgage interest (not including any prepayment or payment of principal) on any business mortgage obligation on real or personal property incurred before February 15, 2020 (“business mortgage interest payments”)[.]

c. PPP Loan Payoff

Based on Jacobsen’s submission, the SBA forgave [REDACTED] second draw PPP loan on August 30, 2021.

2. Bank Statements

a. [REDACTED] – [REDACTED] account ending in [REDACTED]

OIG subpoenaed records from [REDACTED] business account reflecting any and all PPP loan deposits. [REDACTED] provided statements for the months of June, 2020 and February, 2021¹², more fully discussed below.

i. February 1, 2021 – February 28, 2021

[REDACTED] February 2021 [REDACTED] statement reflects two deposits in February 2021 totaling [REDACTED]. One deposit for \$14,292.00, on February 25, 2021, was identified as “CARES ACT PAYCHECK PROTECTION PROGRAM DEPOSIT” [REDACTED] redacted identifying information about the second deposit, which appears to have totaled [REDACTED]

The statement shows a starting balance of [REDACTED], 12 withdrawals totaling [REDACTED], and an ending balance of [REDACTED].¹³

b. [REDACTED] – Mortgage records for account ending in [REDACTED]

OIG subpoenaed and received copies of Jacobsen’s mortgage records for her [REDACTED] [REDACTED],¹⁴ from March 1, 2020, through December 31, 2021. These records show payments at different times from Jacobsen and [REDACTED] during this period. In addition, no payment activity is recorded for the months of April, May, June, September, October, November, or December 2020.

¹² [REDACTED] significantly redacted the provided records to solely reflect the PPP loan deposits and overall account information, including beginning and ending balances, and number of and dollar amount of withdrawals. It did not provide OIG with detailed account transaction information. The first draw PPP loan was deposited in [REDACTED] [REDACTED] account on June 15, 2020.

¹³ [REDACTED].

¹⁴ [REDACTED].

i. Payments directly from [REDACTED]

[REDACTED] records show that six payments applied to this mortgage were made directly from [REDACTED] account, totaling \$12,888.60. The mortgage payments include mortgage principal, interest, and escrow. The escrow account paid for mortgage insurance, home insurance, and county taxes.

The following chart explains these payments:

Date	Total Payment Amount	Principal Amount	Escrow Amount
July 1, 2020 ¹⁵	\$1,800	\$426.13	\$679.32
March 1, 2021	\$1,799.58	\$435.54	\$686.08
March 2, 2021	\$7,198.32	\$1,755.82	\$2,744.32
March 22, 2021			\$282.70
April 1, 2021	\$1,799.58	\$442.39	\$686.08
April 1, 2021		\$8.42	

In 2021, [REDACTED] made \$11,088.60 in mortgage payments, including \$2,642.17 for principal and \$4,399.18 in escrow.

ii. Payments from Jacobsen

[REDACTED] records reflect a lump sum payment of [REDACTED] on August 8, 2020, from Jacobsen. [REDACTED]¹⁶

[REDACTED] records further identify Jacobsen as the remitter for third party bill pay for the following mortgage payments:

Date	Payment Amount
March 2, 2020	\$1,792.82
January 4, 2021	\$1,799.58
February 1, 2021	\$1,799.58
May 3, 2021	\$1,807.28
June 1, 2021	\$1,807.28
July 1, 2021	\$1,807.28
August 2, 2021	\$1,807.28
September 1, 2021	\$1,807.28
October 1, 2021	\$1,807.28
November 1, 2021	\$1,777.54
December 2, 2021	\$1,773.77

¹⁵ This payment was made shortly after [REDACTED] received its first draw PPP loan.

¹⁶ This program appears to be an unrelated to the PPP loan program. [REDACTED]

3. Tollway Personnel Forms 2020

- a. Personnel Policies and Procedures Manual Acknowledgment, Disclaimer, and Receipt form

On December 1, 2020, Jacobsen signed a receipt, acknowledging the following (in relevant part):

I, Analissa Jacobsen, acknowledge that I have received copy of the Personnel Policies and Procedures Manual (revised September 2016) for the Illinois State Toll Highway Authority.

I acknowledge that it is my responsibility to read and understand the contents of this manual.

- b. Policies and Procedures Manual Acknowledgement form

On December 1, 2020, Jacobsen signed a form acknowledging receipt of a copy of the Policies and Procedures Manual and that she had “read each of the sections listed above and agree to abide by their terms.” The form lists sections of the Tollway Policies and Procedures Manual that the employee is “obligated to read and familiarize” themselves with and “abide by [their] terms.” The form listed provisions in the manual to “especially review” and “pay attention to,” including:

- Outside Employment - Reference Chapter 7, pages 7-8

- c. Outside Employment Approval Request form (12/1/2020)

Jacobsen signed and dated an Outside Employment Approval Request form on December 1, 2020. Handwritten in the section on “Outside Employer Information,” is “N/A.”

On the form, Jacobsen affirmed the following statement (emphasis added):

By my signature below, I, Analisa Jacobsen affirm that my employment outside the Illinois Tollway will not create any conflict of interest, nor will it interfere with my current Tollway responsibilities, including those surrounding my availability for emergency weekend and/or after hour call outs and that any interference with my regular or call out duties will be grounds for disciplinary action. **I certify that the facts contained on this form are true and complete to the best of my knowledge and understand that false statements on this form may be grounds for dismissal.**

4. Tollway Ethics and Outside Employment Training and Reminders

a. November 10, 2021 email

On November 10, 2021, the Tollway Ethics Officer emailed all Tollway employees with a reminder about outside employment guidelines. That guidance provided, in relevant part (emphasis in original):

Illinois Tollway Outside Employment Policy

With the approaching holiday season, many employees may be looking for ways to earn something extra to make the holidays special. Remember, however, the Tollway Policy and Procedures Manual policy on outside employment states that any employee who seeks to engage in outside employment after they are employed with the Tollway **must notify and receive the written approval** of their Department Chief before accepting such employment.

It's critical to remember that the employee's responsibility is to complete and return the attached Outside Employment Approval Form and follow the provided guidelines at any time you seek employment in addition to your Tollway employment.

Click on the link below to download the form. Complete and send the form to your Department Chief for approval. <https://crossroads/sites/-executive/EthicsFOIA/Ethics/Ethics%20Communications%202021>

Outside employment consists of any type of activity for which the individual actually or anticipates receiving compensation (i.e., salary, commission, hourly pay, etc.) which may be in the form of cash or check, and may or may not be subject to the withholding of taxes.

b. January 17, 2023 email

On January 17, 2023, the Tollway Ethics Officer sent information about outside employment to all Tollway employees¹⁷. The email included, in relevant part:

Under the Tollway Policy and Procedures manual, any Tollway employee who seeks to engage in outside employment after they are employed with the Tollway must notify and receive written approval of their Department Chief before accepting such employment.

At the time of hire, new Tollway employees will be asked if they currently are engaged in employment secondary to their position at the Tollway and if they do

¹⁷ Email was sent to ALL ISTHA emails which consisted of 1076 Tollway email accounts including Jacobsen.

have outside employment, they will need to fill out and sign the Outside Employment Approval Request form.

* * *

On an annual basis, Tollway employees will be required to acknowledge on-going secondary employment. This can be done using the Outside Employment Approval Request form.

Outside employment must not adversely affect an employee's job performance or the employee's work schedule at the Tollway.

Outside employment consists of any type of activity for which the individual actually or anticipates receiving compensation (i.e., salary, commission, hourly pay, etc.) which may be in the form of cash or check and may or may not be subject to the withholding of taxes.

c. 2023 Tollway Employee, Officials and Contractor Ethics Training

Tollway records reflect that Jacobsen completed the mandatory annual 2023 Tollway Ethics training on March 14, 2023.

Slide 14 of the 2023 Tollway Ethics training states (in relevant part):

OUTSIDE EMPLOYMENT

Employees may have outside employment so long as it is not in conflict with the employee's Tollway responsibilities and will not interfere with the employee's job performance or work schedule at the Tollway and includes, in relevant part:

- o notifying their Department Chief and the Ethics Officer via the Outside Employment Approval Request Form initiated through each Department's Executive Secretary;

* * *

- o the Outside Employment Approval Request Form is located online on Crossroads, <https://crossroads/sites/executive/EthicsFOIA/Shared%20Documents/Outside%20Employment%20Form-fillable.pdf>

* * *

- o not conducting any business or performing any outside duties, including solicitation relating to outside employment, on Tollway premises or during the employee's normal work schedule

d. June 14, 2023 email

On June 14, 2023, the Tollway Ethics Officer emailed all Tollway employees with reminders of Tollway outside employment rules¹⁸. The email stated, in relevant part (emphasis added):

Under the Tollway Policy and Procedures manual, any Tollway employee who seeks to engage in outside employment after they are employed with the Tollway must notify and receive written approval of their Department Chief before accepting such employment.

At the time of hire, new Tollway employees will be asked if they currently are engaged in employment secondary to their position at the Tollway and if they do have outside employment, they will need to fill out and sign the Outside Employment Approval Request form.

* * *

On an annual basis, Tollway employees will be required to acknowledge on-going secondary employment. This can be done using the Outside Employment Approval Request form.

Outside employment must not adversely affect an employee's job performance or the employee's work schedule at the Tollway.

Outside employment consists of any type of activity for which the individual actually or anticipates receiving compensation (i.e., salary, commission, hourly pay, etc.) which may be in the form of cash or check, and may or may not be subject to the withholding of taxes. **Running your own business is considered outside employment for the purposes of the disclosure requirement.**

5. Outside Employment Approval Request form (9/5/2023)

Jacobsen signed and dated an Outside Employment Approval Request form on September 5, 2023. Handwritten in the section on "Outside Employer Information," is "self- [REDACTED] / [REDACTED]."

In the section stating: "Provide a detailed description of all your job responsibilities and scheduled days and hours of work," Jacobsen handwrote: "contact network for client/old managers. 2+ hours when needed, after work or sat/Sunday. [REDACTED] [REDACTED]." [sic throughout].

In the space for business telephone, Jacobsen wrote 813-434-[REDACTED].

¹⁸ Email was sent to ALL ISTHA emails which consisted of 1054 Tollway and Illinois.gov email accounts including Jacobsen.

On the form, Jacobsen affirmed the following statement (emphasis added):

By my signature below, I, Analisa Jacobsen affirm that my employment outside the Illinois Tollway will not create any conflict of interest, nor will it interfere with my current Tollway responsibilities, including those surrounding my availability for emergency weekend and/or after hour call outs and that any interference with my regular or call out duties will be grounds for disciplinary action. **I certify that the facts contained on this form are true and complete to the best of my knowledge and understand that false statements on this form may be grounds for dismissal.**

The form includes electronic signatures of [REDACTED], Chief of Administration (9/14/2023) and [REDACTED] Ethics Officer (9/15/23), and is check-marked “Approved.”

6. NeoGov Electronic Outside Employment Form (10/20/2023)

Jacobsen signed and completed the Electronic Outside Approval Request Form and disclosed that she does have outside employment. Jacobsen reported the employer name and position as [REDACTED]. The employer address is listed as [REDACTED].” The form itself is not dated but the document is titled October 20, 2023. There is no submission for the [REDACTED] business that Jacobsen disclosed a month earlier.

7. Phone records

Website archives reflect that as far back as 2014, [REDACTED] website encouraged candidates and businesses to contact Ana Jacobsen at 813-434-[REDACTED]. In August 2019, the site advised people to contact Executive Recruiter Ana Jacobsen at 813-434-[REDACTED], and also provided a second telephone number of 312-940-[REDACTED]. Furthermore, Jacobsen provided the 813-434-[REDACTED] number as the point of contact on [REDACTED] PPP loan documents in 2020 and 2021. Most recently, she included this number for her outside business activity on her September 2023 Outside Employment Form.

Website archives reflect that 312-940-[REDACTED] was listed as the contact number for [REDACTED] in 2022.

a. 813-434-[REDACTED]

Public records show that the service provider for this number is [REDACTED]. In response to an OIG subpoena, [REDACTED] provided phone records associated with cell phone number 813-434-[REDACTED] from June 1, 2020, through June 1, 2021.

OIG compared these call detail records to Jacobsen’s Tollway work schedule from December 1, 2020, through May 28, 2021.¹⁹ OIG only reviewed the records for calls conducted during

¹⁹ OIG notes that Jacobsen’s Kronos time detail records reflect Jacobsen’s schedule as 8:00am to 4:00pm but her time was recorded as “ALWP.” OIG addressed the Administration Department’s improper use of ALWP in OIG Case # IG-22-001, released on January 30, 2023. Because the Tollway did not track Jacobsen’s actual work hours during this time period, OIG only tallied calls conducted from 8:00am to 4:00pm CST, Jacobsen’s documented schedule.

Jacobsen’s Tollway work hours listed in Kronos.²⁰ The total number of calls made to or from this number during those work hours is reflected in the chart below:

Month	Total Number of Calls
December 2020	194
January 2021	230
February 2021	188
March 2021	322 (including 31 calls on March 22, 2021)
April 2021	303 (including 45 calls on April 2, 2021)
May 2021	170

Call detail records reflect that some of these entries appear to be call transfers from the 312-940-█████ number to the 813-434-█████ number, as each call between those phone numbers is followed by a call from third, unrelated phone numbers appearing in the 813-434-█████ phone call detail records. ██████ records key refers to this as “seizure time” or the number of seconds it took to travel through the ██████ system before the call connected.

i. Call Detail- Longer Duration Calls

A review of ██████ phone records from December 2020 to May 2021, found that Jacobsen made numerous longer in duration (10 minutes or longer) phone calls during her scheduled work hours of 8:00 a.m. to 4:00 p.m. It was also found that multiple calls were made to a ██████, who appears to be a ██████ employee and a family member of Jacobsen’s. The following charts show the phone calls.²¹

December 2020

Calls between 10:00 minutes - 19:59 minutes: 14
 Calls between 20:00 minutes - 29:59 minutes: 9
 Calls over 30 minutes: 4

Of these calls, the following was found:

- 7 phone calls to ██████ totaling 3 hours, 1 minutes, 7 seconds.

Date	Time of Call	Number	Name	Duration
December 1, 2020	2:07:34pm	509744 ██████	█████	24:25
December 9, 2020	8:39:11am	509744 ██████	█████	13:21
December 10, 2020	10:12:17am	509744 ██████	█████	15:02
December 15, 2020	3:39:21pm	509744 ██████	█████	23:26
December 17, 2020	9:37:53am	509744 ██████	█████	30:36
December 17, 2020	2:05:26pm	509744 ██████	█████	50:43

²⁰ Regardless of time of day, the records show that Jacobsen’s per month average of calls increased by more than 50 calls in the first six months of her Tollway tenure.

²¹ All phone calls have been converted to Central Standard Time and daylight savings time has been factored in.

December 18, 2020	11:22:53am	509744			23:07
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- 2 phone calls to [REDACTED] totaling: 40 minutes, 54 seconds.

Date	Time of Call	Number	Name	Duration
December 7, 2020	10:59:04am	312802	[REDACTED]	21:09
December 16, 2020	8:45:17am	3128029000	[REDACTED]	19:45

- 2 other longer phone calls.

Date	Time of Call	Number	Name	Duration
December 9, 2020	11:06:34am	800421	[REDACTED]	45:20
December 29, 2020	1:24:09pm	615898	[REDACTED]	39:26

January 2021

Calls between 10:00 minutes - 19:59 minutes: 15

Calls between 20:00 - 29:59 minutes: 5

Calls over 30 minutes: 5

Of these calls, the following was found:

- 15 phone calls to [REDACTED] totaling 4 hours, 43 minutes, 41 seconds.

Date	Time of Call	Number	Name	Duration
January 7, 2021	1:26:05pm	509744	[REDACTED]	14:59
January 8, 2021	3:37:33pm	509744	[REDACTED]	32:50
January 11, 2021	1:48:21pm	509744	[REDACTED]	12:25
January 11, 2021	3:42:31pm	509744	[REDACTED]	18:08
January 12, 2021	11:47:04am	509744	[REDACTED]	12:31
January 13, 2021	11:41:06am	509744	[REDACTED]	16:01
January 13, 2021	3:41:41pm	509744	[REDACTED]	15:51
January 15, 2021	3:30:20pm	509744	[REDACTED]	13:43
January 19, 2021	3:55:41pm	509744	[REDACTED]	31:55
January 22, 2021	9:44:20am	509744	[REDACTED]	18:47
January 25, 2021	2:21:48pm	509744	[REDACTED]	18:37
January 26, 2021	9:52:41am	509744	[REDACTED]	10:13
January 27, 2021	3:42:43pm	509744	[REDACTED]	13:03
January 28, 2021	9:53:05am	509744	[REDACTED]	20:22
January 28, 2021	11:13:02am	509744	[REDACTED]	34:16

²² LinkedIn shows that [REDACTED] works for [REDACTED] in New Business Development and as an Executive Recruiter. [https://www.linkedin.com/\[REDACTED\]](https://www.linkedin.com/[REDACTED]) (last accessed November 21, 2023)

- 1 phone call to [REDACTED] (312-802-[REDACTED]) on January 21, 2023, totaling 26 minutes, 28 seconds.
- 3 other longer phone calls

Date	Time of Call	Number	Name	Duration
January 12, 2021	1:17:05pm	608256 [REDACTED]	[REDACTED]	23:32
January 20, 2021	1:04:13pm	210531 [REDACTED]	[REDACTED]	46:26
January 20, 2021	3:29:00pm	866443 [REDACTED]	[REDACTED]	41:11

February 2021

Calls between 10:00 minutes - 19:59 minutes: 26
 Calls between 20:00 minutes - 29:59 minutes: 5
 Calls over 30 minutes: 5

Of these calls, the following was found:

- 15 phone calls to [REDACTED] totaling 4 hours, 25 minutes, 4 seconds.

Date	Time of Call	Number	Name	Duration
February 2, 2021	1:26:05pm	509744 [REDACTED]	[REDACTED]	14:59
February 2, 2021	3:37:33pm	509744 [REDACTED]	[REDACTED]	32:50
February 4, 2021	1:48:21pm	509744 [REDACTED]	[REDACTED]	12:25
February 9, 2021	3:42:31pm	509744 [REDACTED]	[REDACTED]	18:08
February 11, 2021	11:47:04am	509744 [REDACTED]	[REDACTED]	12:31
February 17, 2021	11:41:06am	509744 [REDACTED]	[REDACTED]	16:01
February 18, 2021	3:41:41pm	509744 [REDACTED]	[REDACTED]	15:51
February 19, 2021	3:30:20pm	509744 [REDACTED]	[REDACTED]	13:43
February 23, 2021	3:55:41pm	509744 [REDACTED]	[REDACTED]	31:55
February 24, 2021	9:44:20am	509744 [REDACTED]	[REDACTED]	18:47
February 24, 2021	2:21:48pm	509744 [REDACTED]	[REDACTED]	18:37
February 25, 2021	9:52:41am	509744 [REDACTED]	[REDACTED]	10:13
February 25, 2021	3:42:43pm	509744 [REDACTED]	[REDACTED]	13:03
February 26, 2021	9:53:05am	509744 [REDACTED]	[REDACTED]	20:22
February 26, 2021	11:13:02am	509744 [REDACTED]	[REDACTED]	34:16

- 3 other longer phone calls

Date	Time of Call	Number	Name	Duration
February 4, 2021	3:23:03pm	608256 [REDACTED]	[REDACTED]	18:55
February 23, 2021	2:43:19pm	800808 [REDACTED]	[REDACTED]	62:52
February 27, 2021	8:50:32am	615898 [REDACTED]	[REDACTED]	73:53

March 2021

Calls between 10:00 minutes - 19:59 minutes: 18
Calls over 20:00- 29:59 minutes: 8
Calls 30 minutes and above: 4

Of these calls, the following was found:

- 9 phone calls to [REDACTED] totaling 2 hours, 22 minutes, 44 seconds.

Date	Time of Call	Number	Name	Duration
March 1, 2021	9:29:39am	509744 [REDACTED]	[REDACTED]	17:12
March 2, 2021	3:44:45pm	509744 [REDACTED]	[REDACTED]	12:39
March 3, 2021	10:52:02am	509744 [REDACTED]	[REDACTED]	10:11
March 4, 2021	11:26:57am	509744 [REDACTED]	[REDACTED]	13:24
March 5, 2021	9:58:07am	509744 [REDACTED]	[REDACTED]	33:15
March 8, 2021	10:29:51am	509744 [REDACTED]	[REDACTED]	10:39
March 10, 2021	1:05:18pm	509744 [REDACTED]	[REDACTED]	11:31
March 15, 2021	3:45:23pm	509744 [REDACTED]	[REDACTED]	11:20
March 18, 2021	11:27:20am	509744 [REDACTED]	[REDACTED]	22:33

- 3 other longer phone calls

Date	Time of Call	Number	Name	Duration
March 1, 2021	2:11:33pm	787648 [REDACTED]	[REDACTED]	38:14
March 5, 2021	9:58:07am	509744 [REDACTED]	[REDACTED]	33:15
March 8, 2021	3:15:57pm	205460 [REDACTED]	[REDACTED]	34:11

April 2021

Calls between 10:00 minutes - 19:59 minutes: 17
Calls between 20:00 minutes - 29:59 minutes: 8
Calls over 30 minutes: 2

Of these calls, the following was found:

- 13 phone calls to [REDACTED] totaling 3 hours, 42 minutes, 13 seconds.

Date	Time of Call	Number	Name	Duration
April 6, 2021	1:05:53pm	509744 [REDACTED]	[REDACTED]	11:53
April 9, 2021	11:29:28am	509744 [REDACTED]	[REDACTED]	12:13
April 9, 2021	3:58:01pm	509744 [REDACTED]	[REDACTED]	20:44
April 12, 2021	9:35:33am	509744 [REDACTED]	[REDACTED]	10:11
April 13, 2021	9:53:16am	509744 [REDACTED]	[REDACTED]	18:02
April 14, 2021	9:42:37am	509744 [REDACTED]	[REDACTED]	15:36

April 15, 2021	2:21:46pm	509744			19:54
April 16, 2021	10:21:27am	509744			10:49
April 20, 2021	9:11:06am	509744			37:05
April 21, 2021	10:30:25am	509744			27:04
April 23, 2021	2:39:17pm	509744			13:24
April 28, 2021	1:10:26pm	509744			12:24
April 30, 2021	9:23:29am	509744			12:54

- 1 call to [REDACTED] (312-802-[REDACTED]) on April 13, 2021, totaling 10 minutes, 15 seconds.

May 2021

Calls between 10:00 minutes - 19:59 minutes: 13
 Calls between 20:00 minutes - 29:59 minutes: 4
 Calls over 30 minutes: 0

Of these calls, the following was found:

- 2 calls to [REDACTED] totaling 25 minutes 30 seconds

Date	Time of Call	Number	Name	Duration
May, 5, 2021	11:48:55am	509744	[REDACTED]	10:32
May 10, 2021	11:04:27am	509744	[REDACTED]	14:58

ii. Call Detail – Calls from known [REDACTED] Clients

Included in these records were several calls with companies that Jacobsen listed as receiving income from on her 2019 Schedule C document.²³ For example, [REDACTED] (608) 256-[REDACTED]²⁴ had nine calls during Jacobsen’s work hours, as shown in the chart below:

Date	Time
December 30, 2020	1:52:12 pm
January 12, 2021	1:17:05 pm
February 4, 2021	3:01:12 pm
February 4, 2021	3:22:10 pm
February 4, 2021	3:23:03 pm
February 4, 2021	3:41:58 pm
March 5, 2021	9:10:59 am
March 22, 2021	11:02:43 am
May 25, 2021	1:20:42 pm

²³ Records show three calls with [REDACTED] Advertising (510) 763-[REDACTED] on January 13, 2021 after 4:00 pm.

²⁴ Phone number for Chief Executive Officer/Partner [REDACTED], Chief Growth Officer/Partner [REDACTED], and Director of Finance and Administration/Partner [REDACTED] per [REDACTED] website. [https://www.\[REDACTED\]/contact-us](https://www.[REDACTED]/contact-us) (last accessed November 16, 2023)

b. 312-940-██████████

Public records reflect that ██████████ is the service provider for this number. In response to an OIG subpoena, ██████████ provided Account Profile information showing account number ██████████ is registered to Ana Jacobsen located at ██████████. The phone number on the account is listed as 1312940-██████████. The residential account start date is listed as July 7, 2017, and the account end date is listed as October 21, 2023. The current account status is listed as disconnected.

In addition, ██████████ provided records from December 1, 2020 to July 29, 2023. A review of the phone records found 205 instances where the number was used during Jacobsen's working hours at the Tollway. In addition, there were three instances where Jacobsen made or received multiple phone calls while on the clock at the Tollway on days when, according to Tollway timekeeping records, she accumulated overtime.

B. Interviews

1. Analissa Jacobsen

On September 12, 2023, OIG interviewed Tollway Talent Acquisition Specialist Analissa Jacobsen, providing Administrative Advisements for Non-Union Employees, orally and in writing, which she acknowledged in writing understanding. Jacobsen consented to have the interview audio recorded.

In summary, Jacobsen provided the following information:

Jacobsen started with the Tollway on December 1, 2020, as a Talent Acquisition Specialist. Her duties focus on facilitating hiring at the Tollway and includes working with hiring managers, job description approval, posting jobs, interviewing candidates for jobs, following *Rutan*-exempt or Central Management Services processes, completing offer sheets, making job offers, processing new hire background checks, and calling candidates for orientation. Prior to starting with the Tollway, Jacobsen said she worked on executive hiring for ██████████, ██████████, ██████████ and ██████████ Inc., which are all Fortune 500 companies.

Jacobsen is familiar with Tollway onboarding procedures, including those related to background checks and completing I-9 tax and benefits forms. She was also aware of Tollway forms, including outside employment forms, that new employees must complete as part of the onboarding process.

Jacobsen's work schedule can change based on which department she is working with, but recently her typical shift has been 7:30 a.m. to 3:30 p.m. Sometimes she works 7:00 a.m. to 3:00 p.m. or 8:00 a.m. to 4:00 p.m. She currently is assigned to the Tollway's Information Technology Department, so most of her start times are before 8:00 a.m., because that department begins early.

a. [REDACTED]

When initially asked, Jacobsen said she did not have secondary employment “per se” (Recording 6:56)²⁵ while working at the Tollway, but she admitted she did some “consulting work” for managers at [REDACTED].²⁶ She described such work as minimal, for example, if [REDACTED] needed her old contacts, she would reach out to the old contacts to connect them. Jacobsen confirmed that she “helps” other companies as well, and those companies pay her and send her a 1099 tax form at the end of the year.²⁷

Eventually, Jacobsen conceded that she has had a business Employer Identification Number (EIN) since 2001 associated with a company called [REDACTED], but still claimed it is not a full-time business.

OIG investigators then showed Jacobsen a printout of [REDACTED] website and a copy of the Illinois Secretary of State (SOS) business entity search results for [REDACTED]. Jacobsen reviewed the records and confirmed the accuracy of the information contained, including:

- Jacobsen confirmed that she started [REDACTED] to provide consulting for various companies for recruiting services, brokerage, and IT finance services. She stated that she has operated [REDACTED] as a sole proprietorship since 2001 and operated it as her only employment from June 2017 until she started at the Tollway.
- SOS records list [REDACTED] address as [REDACTED] [REDACTED] which Jacobsen confirmed is her home address.
- Jacobsen confirmed that she is the sole proprietor of [REDACTED].
- Jacobsen stated she had no employees and was asked about [REDACTED] and [REDACTED] who are listed on [REDACTED] company website under the “Our Team” section. Jacobsen said that they, and another friend [REDACTED] have “helped” her in the past, but they are not employees. If [REDACTED] or [REDACTED] helps Jacobsen place a candidate, Jacobsen pays them and issues a 1099 tax form. By the end of her explanation, Jacobsen claimed that [REDACTED] had never done any work for [REDACTED]. During a discussion of her phone records, Jacobsen confirmed that the [REDACTED] whose number appeared on the records, was a family member.²⁸
- Jacobsen admitted that she listed [REDACTED] hours as Monday-Friday 9-5 on her website.

²⁵ This reflects the timestamp of the quoted language on the recording of Jacobsen’s OIG interview.

²⁶ Jacobsen did not inform OIG about the business [REDACTED], which she had identified in her Outside Employment Form

²⁷ “A 1099 form is a record that an entity or person other than your employer gave or paid you money.” Nerd Wallet, “1099 Form: Definition, Who Gets One, How It Works,” updated September 8, 2023, available at: <https://www.nerdwallet.com/article/taxes/what-is-1099-tax-form> (last accessed September 20, 2023).

²⁸ [REDACTED] as noted earlier, is [REDACTED]. The phone number in the reviewed records was (509) 744-[REDACTED], a phone number originating in western [REDACTED] state.

b. Tollway Outside Employment Forms

Jacobsen acknowledged that she did not report her work with [REDACTED] to the Tollway as outside employment when she began Tollway employment. Jacobsen reviewed her December 1, 2020 outside employment disclosure form and confirmed that she wrote “N/A” for Outside Employer Information. She claimed she did not report her [REDACTED] work because she was only working for [REDACTED] on an as-needed basis, and because she did not have an employer. Later, Jacobsen admitted, she was working for [REDACTED] “on the side, yeah” (Recording 12:29) at the time of her hire but continued to assert that she did not think she needed to report it because she did not have an employer – she was self-employed.

Jacobsen acknowledged receiving the Tollway’s Employee Policies and Procedures manual when she started Tollway employment and confirmed that she understood that the policy required her to disclose outside employment at the time of hire. She acknowledged completing Tollway Ethics training in March 2023, which contained a slide informing employees about reporting outside employment, and acknowledged a company-wide email reminding employees about the policy for outside employment. Jacobsen conceded that the Tollway had done a good job of explaining outside employment and reminding employees that they needed to report it.²⁹

Jacobsen informed OIG investigators that she had recently submitted an outside employment form. According to Jacobsen, when OIG called her on September 5, 2023, to set up the September 12, 2023 interview to discuss Tollway policies in general, “something clicked” (Recording 18:13) and she called her accountant and asked how much she made at [REDACTED] in 2022. Her accountant informed her that she made more money at [REDACTED] than at the Tollway, and that prompted her to call her manager and complete an outside employment form for her [REDACTED] work.³⁰ Prior to OIG’s call, Jacobsen insisted that she did not think about how much money she made working at [REDACTED].

When asked what changed between not disclosing her outside employment at the time of her Tollway hire and completing an Outside Employment form after OIG’s September 5, 2023 call to schedule the interview, she stated “because I made more money.” (Recording 13:02-13:03). At the time she completed the outside employment form in December 2020, she was not making money at [REDACTED] and that was why she applied for a job at the Tollway. But in 2021, she started receiving more calls at [REDACTED]. Although she acknowledged that her [REDACTED] work and income had increased, Jacobsen claimed that, when she has a full-time employer, [REDACTED] becomes a secondary job and secondary to her work focus. She then revised her explanation and stated that she did not think she had to report her work with [REDACTED] because she never completed any [REDACTED] work during Tollway work hours. However, because she recently learned that [REDACTED] makes her more money, Jacobsen told OIG investigators that she might make [REDACTED] her full-time employer.

²⁹ The June 14, 2023 Tollway-wide email specifically informed employees that they must report self-employment as outside employment.

³⁰ Jacobsen’s manager is Tollway Manager of Talent Acquisition [REDACTED].

Jacobsen said she now understood that reporting outside employment is a part of Tollway policy; “I actually understand that now. When I ... I consider that now after talking to my accountant about how much it was, so I actually reported it.” (Recording 17:47-18:00).

c. Work for [REDACTED] on State time

When asked about her work for [REDACTED], Jacobsen described her title as Executive Recruiter. She explained that her work included finding talent for businesses by filling their employment needs and getting people in touch with companies who may be able to hire them. Jacobsen claimed that her [REDACTED] work is different and did not pose a conflict, because at the Tollway she does not have to proactively seek out talent, as she does as in her Executive Recruiter role with [REDACTED].

Initially, Jacobsen said she did not complete [REDACTED] work during her Tollway hours and claimed she completed [REDACTED] work after her Tollway shift. However, she conceded that her website lists [REDACTED] business hours as Monday to Friday 9-5, which overlaps with her Tollway hours. Jacobsen claimed she only intended [REDACTED] clients to leave messages. Upon further questioning, Jacobsen acknowledged receiving personal and [REDACTED]-related calls during her Tollway workday, but said she returns the calls at lunch. Jacobsen said she does not have a set lunchtime, and “sometimes” takes it at noon. She further claimed that if she is busy with her Tollway work at the time someone calls for [REDACTED], she texts or calls them to schedule another time to talk. Jacobsen asserted that a “significant portion” of her Tollway workday involved being on interview panels, during which she could not call or text.

After OIG informed Jacobsen that it had reviewed her telephone records and found large numbers of non-Tollway calls occurring throughout her day, Jacobsen confirmed that she takes non-Tollway calls during work hours but insisted that those were her “cousins and friends.” (Recording 34:38-34:40). She then said she often puts those calls on speaker so she can perform her Tollway candidate reviews at the same time and claimed that she “barely listens” to her non-Tollway phone calls while reviewing Tollway candidates. She eventually admitted that some of the calls could be from [REDACTED] candidates reaching out or made by her returning their calls. Jacobsen further admitted that [REDACTED] candidates or clients sometimes call to check in, but claimed those calls were short, “five minutes, three minutes most of the time. If it’s longer, I don’t know.” (Recording 38:30-38:35).

When OIG noted that the records reflected many calls of longer duration, Jacobsen conceded that she took calls and text messages for [REDACTED] while clocked in for the Tollway, but said she continued to complete her Tollway work. She said she was so focused on reviewing candidates for the Tollway during these calls with [REDACTED] candidates that she would miss what the [REDACTED] candidates said during the calls, and she “felt bad” for those clients for not paying attention to them. She also said that a lot of her calls were friends and others reaching out to review resumes and seeking her help in finding employment. She said she never helped one of her [REDACTED] contacts get a job at the Tollway, and explained her [REDACTED] positions were largely executive level.

d. [REDACTED] PPP Loan

Jacobsen admitted that she applied for and received two PPP loans for [REDACTED], one before she became a Tollway employee and one after. At the time of the first application, she had no employment other than [REDACTED] and applied because [REDACTED] was not doing well financially in 2020. Jacobsen said that [REDACTED] made between \$60,000 and \$75,000 in 2019. Jacobsen then applied for and received a second PPP loan in February 2021, after she had started working full-time for the Tollway, because [REDACTED] was still not doing well.

Jacobsen confirmed that she used both PPP loans to pay her home mortgage through [REDACTED]. [REDACTED] “All of my expenses is [sic] in credit card in 2020, so I paid everything on the mortgage.” (Recording 47:55-48:01). She reiterated that all of her 2020 expenses went on her credit card, including her health insurance. She insisted that her PPP loan went to protecting paychecks – specifically, hers; and that [REDACTED] could see that she used the entirety of the PPP loans to pay her mortgage because she paid [REDACTED] through her [REDACTED] bank account.

2. [REDACTED]

On November 8, 2023, OIG interviewed Tollway Manager of Talent Acquisition [REDACTED]. [REDACTED] was provided both orally and in writing, a consent to record form to which [REDACTED] consented and signed. [REDACTED] was also provided, both orally and in writing, with Administrative Advisements for Non-Union Employees, which [REDACTED] read, acknowledged, and signed. In summary, [REDACTED] stated the following:

[REDACTED] began working for the Tollway as a Talent Acquisition Specialist (TAS) on March 2, 2020. In November 2020, [REDACTED] was promoted to Manager of Talent Acquisition. [REDACTED] job duties include managing the TAS section, which is mostly responsible for interviewing, and managing the workforce partnership section, which is responsible for internship hiring, executive interviewing and career events. [REDACTED] also handles executive interviewing, document retrieval, presentations, and reporting. [REDACTED] supervises seven employees: four Talent Acquisition Specialists, including Jacobsen; two Acquisition Coordinators; and a Pipeline Partnership Liaison. [REDACTED] meets with the whole team weekly and is in daily contact with each member. The TAS work a hybrid schedule. All interviews are done remotely. They rotate coming into the office on Thursdays and will come in for events at Central Administration or job fairs. This schedule has stayed the same for the past two to three years.

a. Talent Acquisition Specialist Duties

TASs mostly work 8:00 a.m. to 4:00 p.m. but can adjust their schedule depending on the department for which they are hiring. The TAS role involves interviewing, sourcing, on boarding, coaching hiring managers, scheduling and proctoring interviews, and offer extension. Each TAS is responsible for the hiring needs of assigned departments. The TAS will meet with the hiring managers weekly or sometimes even daily to discuss the departments’ needs. The amount of time spent reviewing applications and minimum qualifications can vary depending on department. TASs proctor about five interviews per week to fill open positions. These interviews can range

from a minimum of 30 minutes to a maximum of 60 minutes. There are no deadlines or time limits for TAS work because there are multiple actions that are outside the TAS's control.

The TAS narrows the pool of candidates by reviewing the application materials to determine if they meet the position's minimum qualifications and then sends a list of candidates they deem qualified to the department hiring manager for review. The department hiring manager selects who they would like to interview, and the TAS schedules and proctors the interview. Once a candidate is selected and a salary is finalized, the TAS makes a verbal offer to the candidate. When there is a verbal agreement, the TAS drafts an offer and sends it to the candidate. The TAS will stay in contact with the candidate until they are turned over to employee services to be on-boarded.

b. [REDACTED] Supervision of Jacobsen

[REDACTED] has supervised Jacobsen since Jacobsen's hiring on December 1, 2020. Jacobsen's hours are currently 7:30 a.m. to 3:30 p.m. When Jacobsen started at the Tollway, she was assigned IT, Audit, Procurement, Administration and Diversity. Now she has IT, Audit, OIG, and Business Systems. She also serves as a proxy to [REDACTED] and fills in when [REDACTED] cannot attend events or meetings. Jacobsen is mostly hybrid, and she works from home 100 percent of the time when she is not at events, in for Thursday meetings, or needed for an in-person on-boarding.

[REDACTED] estimated that currently Jacobsen's duties are broken down as follows:

- 20 percent on creating job descriptions, due to half of the 22 IT positions that have been filled have had new titles and required a new job description to be created.
- 60 percent on posting jobs, interviewing, reviewing candidates, candidate evaluations and post interview work.
- 20 percent on going to events, applicant tracking, assisting with the workforce partnership side, and acting as a proxy for [REDACTED].

c. Outside Employment

When asked about Jacobsen's outside employment, [REDACTED] stated Jacobsen has a candle business that she only operates on the weekends. [REDACTED] knew that Jacobsen made candles with [REDACTED] on the weekends that she would gift to employees for Christmas. In late summer 2023, [REDACTED] learned that Jacobsen was selling the candles online with [REDACTED]. [REDACTED] stated they "dropped the ball" because they did not have her disclose and complete the outside employment form.

[REDACTED] said [REDACTED] only learned about Jacobsen's consulting business when Jacobsen called [REDACTED] in September 2023. Jacobsen told [REDACTED] about her business and said she did not have the outside employment form completed. [REDACTED] instructed her to complete the outside employment form. [REDACTED] could not remember the name of the outside employment company, but it was on the outside employment form.

[REDACTED] asked Jacobsen how long she had had the outside employment and Jacobsen told [REDACTED] she had not been actively doing consulting work since she started working for the Tollway, but due to layoffs around the country over the last year, the number of people contacting her had increased.

█████ said that Jacobsen explained that she helped people with her consulting work by reviewing resumes, contacting candidates, and passing applications along to firms. Jacobsen told ██████ this work was done “one or two hours on Sundays,” and she did not think about submitting the outside employment form until she looked at her finances and realized she was making more. ██████ understood that the firms Jacobsen worked with were not in the transportation field. Jacobsen did not discuss with ██████ the amount of money she made, hours of her business, number of clients, website, or how many open positions she was trying to fill.

█████ said that before this call, Jacobsen had told ██████ one or two times that she had been offered and turned down job offers by her old managers. Jacobsen told ██████ that she would refer these old managers to someone else that may be a good fit for the position. ██████ understood that in those specific instances, Jacobsen did not search for someone to send to the old manager, it was someone Jacobsen knew. According to ██████, this would not be done during work hours, nor did Jacobsen refer any Tollway employees. Jacobsen told ██████ that if another company tried to poach her, she would turn them down and then use it to try to negotiate a salary raise from the Tollway.

█████ said that after ██████ reviewed Jacobsen’s outside employment form, ██████ reminded Jacobsen to add the candle company. ██████ then forwarded the form to Deputy Chief of HR Services ██████.

After Jacobsen submitted the outside employment form in September 2023, ██████ spoke to Chief of Administration ██████, who asked ██████ how long Jacobsen had been completing the outside employment and if she had been completing the outside employment during work hours. ██████ related to ██████ that Jacobsen had told ██████ that Jacobsen had been engaged in outside employment for some time, but she only worked on Sundays for two to four hours. ██████ then told ██████ that ██████ was going to submit the outside employment form for Jacobsen. ██████ said ██████ never had concerns about Jacobsen’s outside employment because of the amount of work and interviews Jacobsen completed, and ██████ called Jacobsen her “top performer.”

V. ANALYSIS

OIG’s investigation established reasonable cause to find that Jacobsen:

1. Engaged in unauthorized outside employment,
2. Conducted personal business including outside employment during Tollway work hours,
3. Provided incomplete information about this work on her untimely Outside Employment Approval form she belatedly submitted to the Tollway, and,
4. Used PPP funds for an unauthorized purpose to pay off mortgage principal and escrow obligations, rather than just interest.

The Tollway vests great discretion and trust in Talent Acquisition Specialists to provide complete and accurate screening of job applicants and other important compliance roles in the hiring process. Jacobsen’s actions call into question her commitment to the Tollway and undermine that trust. Specifically, this investigation revealed that she continued to operate her recruiting business after

she started with the Tollway, failed to disclose this business, regularly conducted non-Tollway business during her workday and, when confronted, failed to provide complete and truthful information to the OIG or her supervisors about her outside employment. In addition, after she started with the Tollway Jacobsen chose to seek a second PPP loan for that business and then made residential mortgage payments from her business account that went toward principal and escrow, which are impermissible uses of PPP proceeds.

Jacobsen's conduct violated Tollway rules of employee conduct, the Tollway's outside employment policy, the Code of Ethics for the Illinois State Toll Highway Authority, and Federal rules governing use and forgiveness of PPP loans.

A. Jacobsen's Business - [REDACTED]

[REDACTED], is a sole proprietorship that Jacobsen established and has operated since at least 2014, out of her home. Until its website was abruptly taken down following Jacobsen's OIG interview, [REDACTED] actively advertised itself as a recruiting and staffing services firm to mid-size and Fortune 500 companies. Both [REDACTED] webpage³¹ and its LinkedIn profile describe [REDACTED]³² as providing "tenacious" recruitment support for the "most challenging openings."

According to her resume, prior to seeking employment with the Tollway, Jacobsen operated [REDACTED] from January 2014 until mid-2020. This business was apparently Jacobsen's sole source of income from 2017 until 2020. In order to qualify for more than \$28,000 in PPP loans, Jacobsen provided 2019 tax return reported more than \$90,000 in income from six companies, including [REDACTED] and [REDACTED].

Phone records from the first 6 months of her Tollway tenure show that Jacobsen continued to have regular contact with at least two [REDACTED] clients. Specifically, there were multiple phone calls, nine of which were made during Jacobsen's scheduled work hours between Jacobsen and [REDACTED] between December 2020 and May 2021.

While [REDACTED] business suffered in 2020, it appears to have successfully rebounded to such an extent that in 2022, according to Jacobsen, [REDACTED] revenues exceeded her full-time Tollway salary of approximately [REDACTED]. Jacobsen told the OIG that when she found that out, she was considering making [REDACTED] her "full time job." [REDACTED] success is solely attributable to Jacobsen. Specifically, she admitted that she is the primary employee for [REDACTED], and claimed that none of the persons listed on the website or LinkedIn receive a regular salary. As recently as September 2023, [REDACTED] website was observed to include a changing list of multiple positions for which it was recruiting in states across the country.

Documents and webpage archives confirm Jacobsen's claim and show that [REDACTED] has been able to develop and re-establish a steady client stream in the very competitive recruiting industry. Jacobsen said she is the only person who regularly serves [REDACTED] clients. Telephone records

³¹ See [https://\[REDACTED\].com](https://[REDACTED].com).

³² See [https://www.linkedin.com/company/\[REDACTED\].com](https://www.linkedin.com/company/[REDACTED].com).

show she has regularly spent a considerable amount of time during her Tollway workday on her telephone with people who she described as friends, family and [REDACTED] clients.

B. Outside Employment Approval and Disclosure

Jacobsen violated the Tollway's Outside Employment policy, which defines outside employment as "any type of activity for which the individual actually or anticipates receiving compensation (i.e., salary, commission, hourly pay, etc.) which may be in the form of cash or check, and may or may not be subject to the withholding of taxes." The policy requires new employees, at the time of hire, to disclose "employment secondary to the position at the Tollway." Disclosure forms must be completed at the time of new employee processing and should be updated annually. Employees who wish to begin outside employment after starting with the Tollway must notify and receive written approval prior to accepting the employment. Outside employment cannot conflict with the Tollway Code of Ethics. Violation of the Tollway's Outside Employment policy is subject to discipline up to and including discharge.

The Tollway regularly reminded Tollway employees about the need to disclose and gain approval of outside employment prior to engaging in that employment, including in the 2023 Tollway Employee, Official, & Contractor Ethics training and via Ethics emails. A June 14, 2023 email from the Ethics Office of the Illinois Tollway specifically noted that "[r]unning your own business is considered outside employment for the purposes of the disclosure requirement."

However, Jacobsen, by her own admission, did not disclose her work for [REDACTED] at any point during her Tollway employment until OIG's call to schedule her subject interview. She claimed she did not consider her work with [REDACTED] to be outside employment because she was her own employer. This is disingenuous and self-serving. The Tollway's policy does not require a person to have an "employer" for their outside work to constitute outside employment. Instead, the test is whether the activity is one "for which the individual actually or anticipates receiving compensation." The Ethics Office's June 14, 2023 email – sent almost three months before Jacobsen reported her outside employment – confirmed that this included self-employment. There is no question that Jacobsen should have disclosed and sought approval for her ongoing [REDACTED] work, especially since that work closely resembled the type of work that she does for the Tollway.

Clearly, [REDACTED] is more than a side business for Jacobsen. Per her resume, it served as her sole employer from 2017 through December 2020. The only reason Jacobsen applied for Tollway employment was the downturn in the hiring market during the heart of the COVID-19 pandemic, but she continued to maintain [REDACTED] web presence, renew its status with the Illinois SOS, and apply for federal pandemic aid to replace her [REDACTED] income, including one PPP loan months into her Tollway tenure. These actions demonstrate that Jacobsen intended for [REDACTED] to remain a going concern even while she worked full-time for the Tollway. She did all of this without ever disclosing and obtaining approval for this work from the Tollway.

Jacobsen's failure to comply with Tollway policy by disclosing her outside business was more than a simple oversight. On the Outside Employment forms she has submitted in 2020 and September 2023, Jacobsen provided false information. First, on her 2020 Tollway Outside Employment Approval Request form she wrote "N/A" on the section for outside employer

information. As shown above, [REDACTED] was an active endeavor at the time and actually increased its business during Jacobsen's tenure, yet she never sought to correct that information despite multiple reminders about the Tollway's outside employment policy.

Second, when Jacobsen finally submitted an Outside Employment Disclosure form requesting approval for outside employment on September 5, 2023, she falsely minimized the amount and nature of work she does for [REDACTED].³³ On the form, Jacobsen reported her duties and responsibilities as "2+ hours when needed, after work or Sat/ Sunday" and "contact network for client/old managers."

When interviewed, Jacobsen's supervisor, [REDACTED], said Jacobsen was [REDACTED] top performer, but [REDACTED] also told the OIG that Jacobsen only told [REDACTED] she was helping friends and old contacts two or so hours per week on Sundays. Clearly, Jacobsen minimized the true extent of her outside work, and the Administration department did not have all of the relevant facts before it approved Jacobsen's outside employment.

Several factors revealed in this investigation refute Jacobsen's claim that she merely provided contacts or referrals. Specifically, the extensive open positions advertised on [REDACTED] website as recently as September 13, 2023, coupled with the telephone records showing regular non-Tollway calls, including several with identified [REDACTED] clients, during work hours shows that her [REDACTED] work was far more extensive than she admitted to the OIG or her supervisor. In addition, it is not reasonable to believe that Jacobsen could earn more than her full-time Tollway salary simply working "2+ hours" per week as she told [REDACTED]. Thus, Jacobsen also failed to provide truthful and complete information in the long overdue Outside Employment Approval Request Form she submitted in September 2023.

C. Work for [REDACTED] on State time

Tollway employees are "prohibited from conducting any business or performing any duties, including solicitation, related to [outside] employment on Tollway premises or during the employee's normal working hours for the Tollway."

As Jacobsen excitedly informed OIG investigators, she made more from [REDACTED] than her full-time Tollway job in 2022, and she was considering doing that all the time. [REDACTED] provides recruiting services, and the most direct way to increase revenue is to increase the number of services. As noted above, it strains credulity to believe that Jacobsen would be able to earn more revenue than her full-time Tollway salary, or "tenaciously"³⁴ serve her clients, by only working two hours per week as she reported in her untimely Outside Employment form. In addition, this statement is even less credible because Jacobsen confirmed the accuracy of [REDACTED] website and acknowledged her title at [REDACTED] as Executive Recruiter. As Jacobsen described this role, recruiting is a time-intensive business, and requires her to seek out talent. In addition, she described having to speak with potential candidates, reviewing their resumes, and respond to their questions.

³³ Jacobsen also reported [REDACTED] makes homemade candles and skincare on weekends." She failed to disclose this during her OIG interview.

³⁴ [REDACTED] website advertised that it works "tenaciously" on the "most challenging openings" for its clients.

Given the fact that [REDACTED] advertised hours significantly overlap Jacobsen's scheduled Tollway hours, it would be nearly impossible for clients or candidates not to reach out to her during Tollway work, especially as [REDACTED] business boomed. In fact, Tollway records reflect that Jacobsen accrued overtime on some of the days she took extensive non-Tollway calls.

Jacobsen initially minimized the extent of her non-Tollway telephone calls, and claimed she only took messages and returned calls on her lunch or after work. But she eventually conceded that she did take non-Tollway calls while she did Tollway work, including calls from [REDACTED] candidates and others seeking job advice. She described how she would put callers on speaker while she reviewed Tollway candidate applications, and she "felt bad" that she did not pay much attention to the callers. Telephone records reveal that these calls were even more frequent than Jacobsen admitted. In fact, in the first six months of her employment, calls to the number most associated with her business increased compared to the six months preceding her employment. Further analysis shows that she regularly took non-Tollway calls throughout the workday, an average of 10 per day, up to a high of 45 calls in one day. Notably, in just the first six months of her Tollway tenure, Jacobsen participated in 61 phone calls with [REDACTED], who appears to be a [REDACTED] employee and a family member of Jacobsen's, totaling over 18 hours during her scheduled work hours.

This investigation has established reasonable cause to find that Jacobsen did not provide full-time effort to her Tollway duties and performed personal business and secondary employment during Tollway hours. She further violated Tollway policy when she attempted to conceal the true amount of work by submitting an untimely and inaccurate Outside Employment form.

D. PPP Loan

Jacobsen engaged in conduct unbecoming a Tollway employee by making payments using [REDACTED] PPP loan funds to satisfy her home mortgage payments (including principal and escrow). Federal regulations explicitly provide that PPP loans could only be used for mortgage interest payments, but not mortgage prepayments or principal payments. The forms Jacobsen signed to obtain both her first and second draw PPP loans reiterated that the money could not be used for unauthorized purposes such as mortgage principal, nor could portions used for unauthorized purposes be forgiven. Yet Jacobsen submitted forgiveness forms certifying that [REDACTED] loan proceeds were spent appropriately.

Jacobsen confirmed this violation when she told OIG she used [REDACTED] PPP loans to pay her home mortgage. [REDACTED] records reflect that a PPP loan was deposited in [REDACTED] business account in February 2021. [REDACTED] records reflect that immediately after receipt of the PPP loan, [REDACTED] made payments totaling \$11,088.60 that were applied toward mortgage principal, interest, and escrow on Jacobsen's [REDACTED] residence. This included more than \$2,642.17 towards the mortgage's principal and \$4,399.18 for the escrow account. [REDACTED] made no effort to limit these payments to just mortgage interest.

Jacobsen used the PPP funds awarded to [REDACTED] to pay principal, taxes, and insurance (escrow) on her home mortgage, in contravention of federal regulations. Jacobsen's conduct violated the Tollway employee conduct rule prohibiting violating any official law.

VI. RECOMMENDATION

Jacobsen's conduct reflects a disregard for Tollway rules and policies. Jacobsen's failure to report, or even inquire about the need to report, her [REDACTED] work is especially troubling, given her position of trust with responsibilities for ensuring fair hiring. Jacobsen compounded this failure by belatedly submitting an incomplete and untruthful form purporting to disclose her work but minimizing both the nature and the time commitment of the work. Her decision to hastily take down the [REDACTED] website shortly after her OIG interview is also strong evidence that she knew that it showed a much more extensive commitment than she had reported on her outside employment form. In addition, Jacobsen violated federal law when she misused the proceeds of her PPP loan to make payments that were applied to principal and escrow obligations on her residence, which far exceeded the interest-only payments allowed by law. In doing so, Jacobsen exhibited conduct unbecoming a Tollway employee.

These actions undermine public trust and clearly fall well below the standards of conduct expected from Tollway employees like Jacobsen. OIG recommends that the Tollway impose discipline, commensurate with the gravity of her violations, and any other relevant considerations, up to and including termination.