



Office of the County Auditor

**Mary Modelski**

Cook County Auditor

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January 08, 2024

The Honorable Toni Preckwinkle, President  
And Board of Cook County Commissioners  
118 N. Clark Street, Room 537  
Chicago, Illinois 60602

In accordance with the [Cook County Auditor Ordinance](#) and our 2023 *Audit Plan* we conducted a review of the American Rescue Plan Act (ARPA) (Building Healthy Communities Initiative- # NT041). The overall objective was to review the monitoring and oversight process to determine whether requirements were met.

Our fieldwork was conducted from October 18, 2023, through December 19, 2023. The memo contains one observation.

We have discussed our conclusions and observations with the staff of the Cook County Department of Public Health (CCDPH), we have attached their acknowledgement letter as an addendum to this memo. We express our great appreciation for the cooperation that the staff extended to Roxanne Williams of our staff. Since this is a review of the ARPA funds, the observations will not require a response and shall not be tracked within the Open Recommendation Report.

Respectfully Submitted,

Mary Modelski  
Cook County Auditor

CC: Lamar Hasbrouck, MD, Chief Operating Officer of Cook County Department of Public Health



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**MEMORANDUM**

**To:** Lamar Hasbrouck, MD, Chief Operating Officer of Cook County Department of Public Health

**From:** Mary Modelski, County Auditor *MM*

**Subject:** ARPA – Building Healthy Communities Initiative (#NT041)

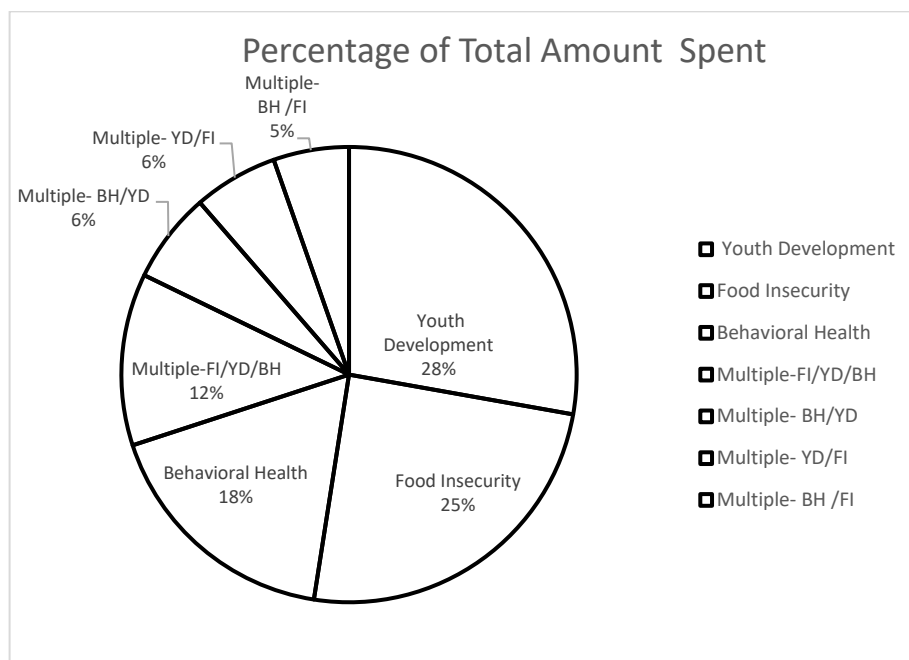
**Date:** December 22, 2023

Per the 2023 Audit Plan we conducted a review of the American Rescue Plan Act (ARPA)- Building Healthy Communities Initiative (#NT041)

**Background:**

The American Rescue Plan Act is a federal funded grant that was provided to state and local governments in March 2021. The American Rescue Plan Act will assist to build an equitable economic recovery for residents disproportionately impacted as the result of the COVID-19 pandemic. The grant is aimed to address homelessness, mental and behavioral health, food insecurities, poverty, youth development, loss of revenue of small businesses and job loss and support communities and citizens in other vital economic and social areas.

The Cook County Department of Public Health (CCDPH) in a joint effort with Cook County Health (CCH) received ten million dollars of the American Rescue Plan Act (ARPA) funds to implement the Building Healthy Communities Initiative (BHCI). As of November 2023, a total of five million dollars has been spent. One million dollars was provided to CCH to serve the City of Chicago and the other four million dollars went to serve the Suburban communities. The Building Healthy Communities Initiative focuses on increasing access to healthy food, positive youth development and services for mental health, outreach, and educational services with the hopes of reducing the spread of COVID-19, and other pandemic related issues.



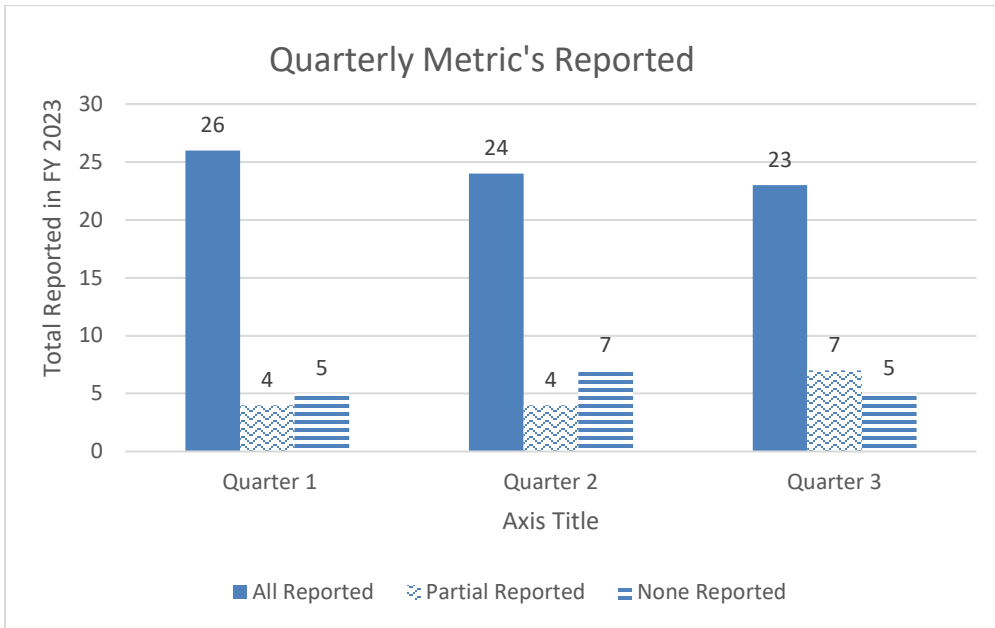
Sixty-six community-based organizations (CBO) applied for the grant. Thirty-five out of the applicants were awarded. A risk assessment was performed but was not used to determine eligibility for awardees. Management decided that the awardees will be identified as beneficiaries rather than sub-recipients. Beneficiaries are not subject to the same requirements as sub-recipients under the Uniform Guidance, including audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F per U.S. Treasury’s Coronavirus Local Fiscal Recovery Funds (CLFRF) Final’s Rule and Compliance and Reporting Guidance. No monitoring and reporting are required for CBO deemed eligible as a beneficiary. A beneficiary is an individual or entity that funds or services as an end user and directly benefits from an eligible activity.

**Objectives:**

The purpose of the audit was to evaluate whether the monitoring and oversight requirements were met.

**Monitoring:**

Management accepted the risk of the beneficiary’s performance progress. The beneficiaries were not required to complete quarterly performance metrics, it was an optional process. Some beneficiaries did provide all quarterly metrics while most did provide partial quarterly performance metrics even though they were not required. One beneficiary, Rincon Family Services, did not report any metrics. The performance measures are useful in determining the progress of the program. Limited data was collected, it is unclear whether all the program goals or objectives were achieved, any lessons learned, and if any area of program improvement was needed.



**Financial:**

Beneficiaries were not required to provide any financial data, invoices or supporting documentation for the use of funds. Without financial data, it cannot be determined whether funds provided were helpful to the beneficiary accomplishing its performance goals or objectives.

No financial oversight, reporting or compliance was necessary for the funds. Since CBO’s were classified as beneficiaries, the CBO’s were not subject to the same terms and conditions as sub-recipients under Uniform Guidance, 2 CFR, Part 200, subpart F. Management decided to assume the financial risk of the programs.

**Procedures:**

Thirty- five beneficiary grant agreements and one professional service contract were requested and examined for authorization, approved amount and scope, and term. The agreements were compared against the Transaction Analysis Report in Oracle system to verify whether the contract amounts were accurately reflected in the accounting records.

Quarter one, two and three performance metrics were requested and evaluated to assess whether the beneficiary reported any performance measures quarterly; even though they were not required.

Project and expenditure report was requested but was not applicable to this grant, the awardees were classified as beneficiaries. The awardees received upfront payments to run the programs, it is not a reimbursable grant. The beneficiary invoiced Cook County to request the awarded amount, no additional financial documentation was required for use of funds.

Interviews were conducted with the Director of Chronic Disease Prevention and Control and the Deputy Director of Public Health Programs to gain an understanding of the business processes. BHCI PowerPoint slides and a sample of the grant close-out checklist were examined to obtain knowledge about the application process and the closeout process.

**Conclusions:**

The result of the audit indicated that the beneficiaries were provided funds for the purpose of directly benefiting the organization as the result of experiencing a public health impact or negative economic effect of the pandemic. No risk assessment was used to assess the organizations. No financial data and monitoring were required.

**Observations:**

Pathlights Human Service reported metrics in quarter one for both behavioral health and food insecurities. Food insecurities were not part of their agreed upon services. In quarter two, Pathlights Human Service did not submit reporting metrics for behavioral health services. Quarter three, Pathlight Human Services submitted only their required reported metrics of behavioral health services. Federal funds should be used to carry out the program specific purpose as stipulated in the agreement.



**Leadership**

Toni Preckwinkle  
President  
Cook County Board of Commissioners  
  
Erik Mikaitis, MD, MBA  
Interim Chief Executive Officer  
Cook County Health  
  
LaMar Hasbrouck, MD, MPH, MBA  
Chief Operating Officer

**Board of Directors**

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Sam A Robinson, III, PhD  
Tanya R. Sorrell, PhD, PMHNP-BC  
Otis L. Story, Sr., MA, MHHSA, FACHE  
Mia Webster Cross, MSN, RN

Date: January 2, 2024

To: Roxanne Williams, MSA

Field Auditor IV  
Office of County Auditor

Mary Modelski CIA, CISA, CGAP, CCES, M.Ed.  
County Auditor

From: LaMar Hasbrouck, MD, MPH, MBA  
Chief Operating Officer

Re: ARPA-BHC Draft Audit Report

Please accept this memo as a formal acknowledgement and receipt of the audit memo pertaining to the upcoming ARPA-BHC Audit Report meeting scheduled for January 3, 2024.

Additionally, we acknowledge the scheduled audit exit conference set to take place on January 8, 2024.

Thank you for your attention to this matter.