

Cook County, Illinois
Report on Federal Awards
(In accordance with the Single Audit Act
Amendments of 1996, and Uniform Guidance)
For the Fiscal Year Ended November 30, 2019



COOK COUNTY, ILLINOIS

SINGLE AUDIT REPORT

NOVEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Board of Commissioners of
Cook County, Illinois

Report on the Schedule of Expenditures of Federal Awards

We have audited the accompanying Schedule of Expenditures of Federal Awards (Schedule) of **Cook County, Illinois** (the County) for the year ended November 30, 2019, and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the County for the year ended November 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Washington, Pittman & McKeever, LLC

WASHINGTON, PITTMAN & McKEEVER, LLC

**Chicago, Illinois
August 31, 2020**

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE								
Pass-Through Programs From:								
<i>Illinois State Board of Education</i>								
Child Nutrition Cluster:								
School Breakfast Program								
Child Nutrition Program	10.553	15-016-472P-00	10709	53508	N/A	Juvenile Temporary Detention Center	\$ -	\$ 122,398
Child Nutrition Program	10.553	15-016-472P-00	10936	53729	N/A	Juvenile Temporary Detention Center	-	63,767
Total School Breakfast Program							-	186,165
National School Lunch Program								
Child Nutrition Program	10.555	15-016-472P-00	10707	53641	N/A	Juvenile Temporary Detention Center	-	165,246
Child Nutrition Program	10.555	15-016-472P-00	10935	53730	N/A	Juvenile Temporary Detention Center	-	123,065
Child Nutrition Program - Non Cash Award	10.555	N/A	N/A	N/A	N/A	Juvenile Temporary Detention Center	-	25,112
Total National School Lunch Program							-	313,423
Total Child Nutrition Cluster							-	499,588
<i>Illinois Department of Human Services</i>								
WIC Special Supplemental Nutrition Program for Women, Infants, and Children								
IDHS Supplemental WIC	10.557 *	FCSWQ00833	10494	53468	9461708	Public Health	-	(8,408)
IDHS Supplemental WIC	10.557 *	FCSXQ00833	10692	53498	9461808	Public Health	-	1,856,463
IDHS Supplemental WIC	10.557 *	FCSYQ00833	10965	53628	N/A	Public Health	-	1,315,361
Supplemental Food WIC - Non-cash Award	10.557 *	N/A	N/A	N/A	N/A	Public Health	-	3,240,510
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children							-	6,403,926
Total Pass-Through Programs							-	6,903,514
Total U.S. Department of Agriculture							-	6,903,514
U.S. DEPARTMENT OF DEFENSE								
Pass-Through Programs From:								
<i>University of Illinois</i>								
Economic Adjustment Assistance for State Governments								
Defense Industry Adjustment	12.617	17151-01	10780	53693	N/A	Office of Economic Development	-	72,735
Total Pass-Through Programs							-	72,735
Total U.S. Department of Defense							-	72,735
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Direct Programs:								
CDBG - Entitlement Grants Cluster:								
Community Development Block Grants/Entitlement Grants								
Community Development Block Grant	14.218 *	N/A	10000	50000	9428225	Department of Planning and Development	4,785	4,785
Community Development Block Grant	14.218 *	N/A	10006	50105	9421201-15	Department of Planning and Development	834,861	834,861
Community Development Block Grant	14.218 *	N/A	10009	50260	9421301-14	Department of Planning and Development	907,896	939,606
Community Development Block Grant	14.218 *	N/A	10012	50715	9421401-14	Department of Planning and Development	464,973	779,300
Community Development Block Grant	14.218 *	N/A	10403	53445	9421601	Department of Planning and Development	31,188	41,188
Community Development Block Grant	14.218 *	N/A	10657	53469	9421701	Department of Planning and Development	3,382,191	3,401,190
Community Development Block Grant	14.218 *	N/A	10756	53601	9421801	Department of Planning and Development	1,513,332	3,202,836
Total CDBG - Entitlement Grants Cluster							7,139,226	9,203,766
Emergency Solutions Grant Program								
Emergency Solutions	14.231	N/A	10400	53443	9411601	Department of Planning and Development	9,073	9,073
Emergency Solutions	14.231	N/A	10653	53485	9411701	Department of Planning and Development	497,236	497,236
Emergency Solutions	14.231	N/A	10765	53592	9411801	Department of Planning and Development	545,212	545,212
Total Emergency Solutions Grant Program							1,051,521	1,051,521

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u>								
Direct Programs (Continued):								
HOME Investment Partnerships Program								
HOME Investment Partnerships Program	14.239	N/A	10016	51285	7721501	Department of Planning and Development	11,400	11,400
HOME Investment Partnerships Program	14.239	N/A	10646	53493	7721701	Department of Planning and Development	1,898,145	1,898,726
HOME Investment Partnerships Program	14.239	N/A	10757	53593	N/A	Department of Planning and Development	1,440,000	2,065,176
Total HOME Investment Partnerships Program							<u>3,349,545</u>	<u>3,975,302</u>
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:								
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)								
CDBG Disaster Relief	14.269	N/A	10011	50685	9101401	Department of Planning and Development	11,109,128	12,951,626
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster							<u>11,109,128</u>	<u>12,951,626</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing								
Lead Hazard Control Program	14.900	N/A	10753	53581	N/A	Public Health	-	303,819
Total Lead-Based Paint Hazard Control in Privately-Owned Housing							<u>-</u>	<u>303,819</u>
Total Direct Programs							<u>22,649,420</u>	<u>27,486,034</u>
Total U.S. Department of Housing and Urban Development							<u>22,649,420</u>	<u>27,486,034</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>								
Direct Programs:								
Community-Based Violence Prevention Program								
Safe and Thriving Communities	16.123	N/A	10354	53421	8611601	Judicial Advisory Council	699,970	717,195
Services for Trafficking Victims								
Human Trafficking Task Force	16.320	N/A	10041	51295	6251501	State's Attorney	3,435	131,067
Human Trafficking Task Force	16.320	N/A	10916	53723	N/A	State's Attorney	-	130,437
Total Services for Trafficking Victims							<u>3,435</u>	<u>261,504</u>
Missing Children's Assistance								
Internet Crimes	16.543	N/A	10042	51330	6361501	State's Attorney	-	100,812
Internet Crimes	16.543	N/A	10903	53605	N/A	State's Attorney	-	164,681
Total Missing Children's Assistance							<u>-</u>	<u>265,493</u>
National Institute of Justice Research, Evaluation, and Development Project Grants								
Accreditation Standards Compliance	16.560	N/A	10794	53699	N/A	Medical Examiner's Office	-	47,043
Drug Court Discretionary Grant Program								
Skokie Adult Drug Treatment Court	16.585	N/A	10575	53551	N/A	State's Attorney	63,019	128,308
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program								
Violence on Illinois Campuses Elimination Strategies	16.590	N/A	10048	51510	7241501	State's Attorney	67,658	110,595
State Criminal Alien Assistance Program								
State Criminal Assistance Program	16.606	*	N/A	51510	N/A	Chief Financial Officer/Sheriff	-	2,001,523
Criminal and Juvenile Justice and Mental Health Collaboration Program								
Mentally Ill Offender Treatment and Crime Reduction	16.745	N/A	10358	53345	7101601	Public Health	-	60,871

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COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures	
U.S. DEPARTMENT OF JUSTICE (Continued)									
Direct Programs (Continued):									
Harold Rogers Prescription Drug Monitoring Program									
Opioid Related Death Analysis Information Sharing	16.754	N/A	10795	53698	N/A	Medical Examiner's Office	-	12,504	
Second Chance Act Reentry Initiative									
Second Chance Act Reentry Initiative	16.812	N/A	10766	53696	N/A	Adult Probation	-	63,258	
Postconviction Testing of DNA Evidence									
Post Conviction DNA	16.820	N/A	10576	53547	N/A	State's Attorney	-	191,505	
Smart Prosecution Initiative									
SMART Prosecution	16.825	N/A	10574	53550	N/A	State's Attorney	-	123,503	
Comprehensive Opioid, Stimulant, and Substance Abuse Program									
Comprehensive Opioid Abuse Site-Based Program	16.838	N/A	10879	53711	N/A	Public Health	-	32,093	
Equitable Sharing Program									
Equitable Sharing	16.922	N/A	10603	53583	N/A	State's Attorney	-	210,976	
Equitable Sharing	16.922	N/A	10737	53650	N/A	Sheriff	-	276,945	
Equitable Sharing	16.922	N/A	10739	53651	N/A	Sheriff	-	30,883	
Total Equitable Sharing Program							-	518,804	
Total Direct Programs							834,082	4,534,199	
Pass-Through Programs From:									
<i>Illinois Criminal Justice Information Authority</i>									
Crime Victim Assistance									
Prosecution Based Victim	16.575	*	216441	10641	53585	State's Attorney	-	1,087,650	
Prosecution Based Victim	16.575	*	218441	10974	53606	State's Attorney	-	893,764	
Total Crime Victim Assistance							-	1,981,414	
Violence Against Women Formula Grants									
Domestic Violence Multi-disciplinary Team Response	16.588		616131	10638	53481	7291801	State's Attorney	-	19,252
Sexual Assault Multi-disciplinary Team Response	16.588		615121	10639	53521	8011801	State's Attorney	-	22,285
Domestic Violence Multi-disciplinary Team Response	16.588		617071	10871	53611	7291901	State's Attorney	-	275,040
Sexual Assault Multi-disciplinary Team Response	16.588		617061	10872	53612	8011901	State's Attorney	-	288,183
Total Violence Against Women Formula Grants							-	604,760	
Project Safe Neighborhoods									
Project Safe Neighborhoods	16.609		2017-GP-BX-001	10891	53716	N/A	State's Attorney	-	48,237
<i>City of Chicago</i>									
Edward Byrne Memorial Justice Assistance Grant Program									
Justice Assistance Grant	16.738		2016-H2837-IL-DJ	10395	53448	7671601	Emergency Mgt Regional Security	111,088	177,075
Justice Assistance Grant	16.738		2017-DJ-BX-0223	10776	53507	7671701	Emergency Mgt Regional Security	31,945	176,276
<i>Illinois Criminal Justice Information Authority</i>									
Edward Byrne Memorial Justice Assistance Grant Program									
Community Justice Center	16.738		416043	10728	53590	N/A	State's Attorney	-	226,460
Complex Drug Prosecution	16.738		416789	10781	53591	8301801	State's Attorney	-	548,296
Human Trafficking Equipment	16.738		417044	10992	53603	N/A	State's Attorney	-	48,482
Community Justice Center	16.738		417043	10986	53647	N/A	State's Attorney	-	153,244
Human Trafficking Equipment	16.738		416044	10760	53648	N/A	State's Attorney	-	61,830
Complex Drug Prosecution	16.738		417889	11002	53666	N/A	State's Attorney	-	170,122
DNA and Digital Evidence Litigation	16.738		411863	10100	53423	6311602	Public Defender	-	154

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE (Continued)								
Pass-Through Programs (Continued):								
<i>Illinois Criminal Justice Information Authority (Continued)</i>								
Edward Byrne Memorial Justice Assistance Grant Program (continued)								
Mitigator Project	16.738	414041	10701	53557	6321802	Public Defender	-	120,325
Mitigator Project	16.738	417041	10929	53617	N/A	Public Defender	-	83,217
DNA and Digital Evidence Litigation	16.738	416042	10950	53758	N/A	Public Defender	-	4,329
DNA Backlog Reduction	16.738	411863	10700	53423	6311802	Public Defender	-	15,404
Total Edward Byrne Memorial Justice Assistance Grant Program							143,033	1,785,214
Paul Coverdell Forensic Sciences Improvement Grant Program								
Laboratory Information Management System	16.742	717504	10635	53584	N/A	Medical Examiner's Office	-	15,470
The Outsource Toxicology Laboratory Assistance Progr	16.742	718504	11100	53841	N/A	Medical Examiner's Office	-	74,075
Total Paul Coverdell Forensic Sciences Improvement Grants Program							-	89,545
Total Pass-Through Programs							143,033	4,509,170
Total U.S. Department of Justice							977,115	9,043,369
U.S. DEPARTMENT OF LABOR								
Pass-Through Programs From:								
<i>Illinois Department of Commerce and Economic Opportunity</i>								
WIOA Adult Program								
WIA Adult Program	17.258	18-633082	10880	53712	N/A	Office of Economic Development	-	8,938
Total Pass-Through Programs							-	8,938
Total U.S. Department of Labor							-	8,938
U.S. DEPARTMENT OF TRANSPORTATION								
Pass-Through Programs From:								
<i>Illinois Department of Transportation</i>								
Highway Planning and Construction Cluster:								
Highway Planning and Construction								
Highway Skokie River	20.205	016-3050 (Structure No.)	10091	51245	7601501	Highway	-	132,553
Highway 134th St. Halsted/Marsden	20.205	M-4003(788)	10362	53427	8111602	Highway	-	4,193
Highway Old Orchard Rd Woods	20.205	R-90-016-16	10475	53544	N/A	Highway	-	25,520
Total Highway Planning and Construction Cluster							-	162,266
Highway Safety Cluster:								
State and Community Highway Safety								
Sustained Traffic Enforcement Program	20.600	OP-19-0218	10789	53679	N/A	Sheriff	-	67,444
Total Highway Safety Cluster							-	67,444
Total Pass-Through Programs							-	229,710
Total U.S. Department of Transportation							-	229,710

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF TREASURY</u>								
Direct Programs:								
<i>United States Department of the Treasury</i>								
Equitable Sharing								
Equitable Sharing	21.016	N/A	10637	53582	N/A	State's Attorney	-	190,192
Total Direct Programs							-	190,192
Total U.S. Department of the Treasury							-	190,192
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>								
Direct Programs:								
Air Pollution Control Program Support								
Air Pollution	66.001	N/A	10581	53459	N/A	Environmental Control	-	657,811
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act								
Air Pollution Particulate	66.034	N/A	10684	53460	7481801	Environmental Control	-	125,686
Air Pollution Particulate	66.034	N/A	11021	53598	N/A	Environmental Control	-	64,843
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special							-	190,529
Brownfields Assessment and Cleanup Cooperative Agreements								
Brownfields Investment	66.818	N/A	10857	53700	N/A	Environmental Control	-	1,510
Total Direct Programs							-	849,850
Pass-Through Programs From:								
<i>Illinois Emergency Management Agency</i>								
State Indoor Radon Grants								
Radon Awareness	66.032	19COOK Radon	10892	53717	N/A	Environmental Control	-	8,348
<i>Illinois Department of Public Health</i>								
Performance Partnership Grants								
Safe Drinking Water	66.605	95380117G	10899	53621	N/A	Public Health	-	32,525
Total Pass-Through Programs							-	40,873
Total U.S. Environmental Protection Agency							-	890,723
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>								
Direct Programs:								
Substance Abuse and Mental Health Services Projects of Regional and National Significance								
Early Diversion Program	93.243	N/A	10777	53694	N/A	Public Health	-	85,386
Drug Court Enhancement	93.243	N/A	10740	53539	N/A	Chief Judge	-	206,691
Drug Court Enhancement	93.243	N/A	10557	53540	N/A	Chief Judge	-	(199)
Drug Court Enhancement	93.243	N/A	10741	53541	N/A	Chief Judge	-	296,289
Drug Court Enhancement	93.243	N/A	10761	53683	N/A	Chief Judge	-	109,707
Drug Court Enhancement	93.243	N/A	10957	53754	N/A	Chief Judge	-	4,208
Drug Court Enhancement	93.243	N/A	11017	53803	N/A	Chief Judge	-	29,531
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance							-	731,613
Advanced Nursing Education Workforce Grant Program								
Advanced Nursing Education	93.247	N/A	10793	53702	N/A	Public Health	-	183,025
Advanced Nursing Education	93.247	N/A	11012	53768	N/A	Public Health	-	2,664
Advanced Nursing Education	93.247	N/A	11001	53819	N/A	Public Health	-	670
Total Advanced Nursing Education Workforce Grant Program							-	186,359

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Direct Programs (Continued):								
Healthy Start Initiative								
Healthy Start Initiative	93.926	N/A	10915	53720	N/A	Public Health	-	80,616
Total Healthy Start Initiative							-	80,616
Assisted Outpatient Treatment								
Assisted Outpatient Treatment	93.997	N/A	10568	53461	8591701-02	Public Health	-	50,263
Assisted Outpatient Treatment	93.997	N/A	10775	53633	N/A	Public Health	-	849,107
Assisted Outpatient Treatment	93.997	N/A	11009	53769	N/A	Public Health	-	58,232
Total Assisted Outpatient Treatment							-	957,602
Total Direct Programs							-	1,956,190
Pass-Through Programs From:								
<i>American College of Preventive Medicine</i>								
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health								
Reducing Hypertension	93.421	5 NU38OT000289-02-00	10938	53756	N/A	Public Health	-	1,825
<i>Council of State and Territorial Epidemiologists</i>								
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations								
Building State Based Antibiotic Resistance Containment	93.424	5U38OT000143-05	10736	53644	N/A	Public Health	-	1,766
<i>Great Lakes Hemophilia Foundation</i>								
Maternal and Child Health Federal Consolidated Programs								
Hemophilia	93.110	H30MC24052	10816	53706	8471702	Public Health	-	6,969
Hemophilia	93.110	ATHN2015001-VW-3-554 & 5	10885	53489	N/A	Public Health	-	5,000
Total Maternal and Child Health Federal Consolidated Programs							-	11,969
<i>Illinois Department of Healthcare and Family Services</i>								
Child Support Enforcement								
Child Support Enforcement	93.563	2019-55-007-K	10687	53470	7791801	Clerk of the Circuit Court	-	469,918
Child Support Enforcement	93.563	2019-55-007-K2	10988	53600	N/A	Clerk of the Circuit Court	-	322,309
Child Support Enforcement	93.563	2020-55-025-K	10948	53610	N/A	State's Attorney	-	2,590,389
Child Support Enforcement	93.563	2017-55-025-K3	10688	53473	7821801	State's Attorney	-	3,779,842
Child Support Enforcement	93.563	2017-55-027-K3	10714	53475	7811801	Sheriff	-	715,169
Child Support Enforcement	93.563	2018-55-027K	10921	53613	N/A	Sheriff	-	513,492
Total Child Support Enforcement							-	8,391,119
Grants to States for Access and Visitation Programs								
Access and Visitation	93.597	2018-55-024-K2A	10671	53456	6201801	Chief Judge	-	53,423
Access and Visitation	93.597	2018-55-024-K3A	10930	53596	N/A	Chief Judge	-	46,008
Total Grants to States for Access and Visitation Programs							-	99,431
<i>Illinois Department of Human Services</i>								
Injury Prevention and Control Research and State and Community Based Programs								
Prescription Monitoring Program	93.136	4911113M40	10893	53715	N/A	Public Health	-	5,490
Prescription Monitoring Program	93.136	4911113M40	10906	53719	N/A	Public Health	-	56,614
Total Injury Prevention and Control Research and State and Community Based Programs							-	62,104
Social Services Block Grant								
IDHS Case Management	93.667	FCSXU05024	10693	53497	N/A	Public Health	-	35,952
IDHS Case Management	93.667	FCSYU05024	10962	53626	N/A	Public Health	-	52,666
Total Social Services Block Grant							-	88,618

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Pass-Through Programs From:								
<i>Illinois Department of Human Services</i>								
State Targeted Response to the Opioid Crisis Grant								
State Targeted Response to the Opioid Crisis	93.788	43CW03168	10522	53562	9181701	Public Health	-	(2,566)
State Targeted Response to the Opioid Crisis	93.788	43CXC03168	10696	53564	9181801	Public Health	-	1,061,879
State Targeted Response to the Opioid Crisis	93.788	43CYC03168	10967	53632	N/A	Public Health	-	421,295
Total State Targeted Response to the Opioid Crisis Grant							-	1,480,608
Block Grants for Prevention and Treatment of Substance Abuse								
Block Grant for Vivitrol	93.959	43CVC03159-2018	10772	53563	N/A	Public Health	-	100,264
Block Grant for Vivitrol	93.959	43CYC03159	11007	53631	N/A	Public Health	-	49,531
Total Block Grants for Prevention and Treatment of Substance Abuse							-	149,795
<i>Illinois Department of Public Health</i>								
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements								
Bioterrorism Prep/Planning	93.074	97180016G	10695	53462	9031801	Public Health	-	645,551
Cities Readiness Initiative	93.074	97580004G	10698	53477	9201801	Public Health	-	53,555
Bioterrorism Prep/Planning	93.074	97180016G	10968	53620	N/A	Public Health	-	402,591
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements							-	1,101,697
Immunization Cooperative Agreements								
Immunization Initiative - Non-Cash Award	93.268	N/A	N/A	N/A	N/A	Public Health	-	711,026
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)								
Epidemiology & Laboratory Capacity	93.323	9260027G	10886	53713	N/A	Public Health	-	212,633
Epidemiology & Laboratory Capacity	93.323	02600015H	11026	53822	N/A	Public Health	-	21,797
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)							-	234,430
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations								
Breast and Cervical Cancer	93.898	86180005F	10499	53464	9971701	Public Health	-	315
Breast and Cervical Cancer	93.898	96180005G	10694	53465	9971801	Public Health	-	165,491
Breast and Cervical Cancer	93.898	06180006H	10970	53623	N/A	Public Health	-	36,385
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations							-	202,191
Maternal and Child Health Services Block Grant to the States								
Adolescent Health	93.994	96380047G	10774	53642	N/A	Public Health	-	64,470
Adolescent Health	93.994	96380047G	10964	53767	N/A	Public Health	-	26,939
Total Maternal and Child Health Services Block Grant to the States							-	91,409
<i>Public Health Institute of Metropolitan Chicago</i>								
HIV Prevention Activities Health Department Based								
IPHA HIV/AIDS Prevent. Dir.	93.940	12122018	10862	53622	N/A	Public Health	-	41,270
<i>University of Illinois at Chicago</i>								
Coal Miners Respiratory Impairment Treatment Clinics and Services								
Black Lung Clinic	93.965	16699	10944	53798	N/A	Public Health	-	62,086
Total Pass-Through Programs							-	12,731,344
Total U.S. Department of Health and Human Services							-	14,687,534

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>								
Direct Programs:								
High Intensity Drug Trafficking Areas Program								
Chicago HIDTA	95.001	N/A	10037	52635	6551601-15	Sheriff	-	381,675
Chicago HIDTA	95.001	N/A	10424	53452	6551701-1713	Sheriff	-	1,042,419
Chicago HIDTA	95.001	N/A	10768	53491	N/A	Sheriff	-	2,805,835
Chicago HIDTA	95.001	N/A	10994	53602	N/A	Sheriff	-	190,248
Chicago HIDTA (Non-Cash)	95.001	N/A	N/A	N/A	N/A	Sheriff	-	8,945,248
Total Direct Programs							-	13,365,425
Total Executive Office of the President							-	13,365,425
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>								
Pass-Through Programs From:								
<i>Illinois Emergency Management Agency</i>								
Flood Mitigation Assistance								
Flood Mitigation Assistance	97.029	FEMA-FMA-2015	10690	53635	N/A	Emergency Mgt Regional Security	842,228	1,211,207
Emergency Management Performance Grants								
Emergency Management	97.042	18EMACOOK	10859	53546	N/A	Emergency Mgt Regional Security	-	191,339
Pre-Disaster Mitigation								
Pre-Disaster Mitigation	97.047	EMC-2018-PC-0005	10763	53697	N/A	Emergency Mgt Regional Security	-	120,631
Homeland Security Grant Program								
Urban Area Security Initiative	97.067	*	15UASICOOK	10065	51475	7691501-49	-	(27,400)
Urban Area Security Initiative	97.067	*	16UASICOOK	10469	53453	N/A	3,634,657	8,409,009
Urban Area Security Initiative	97.067	*	17UASICOOK	10663	53532	N/A	1,502,917	9,377,576
Urban Area Security Initiative	97.067	*	18UASICOOK	10858	53619	N/A	351,020	4,207,783
Total Homeland Security Grant Program							5,488,594	21,966,968
Total Pass-Through Programs							6,330,822	23,490,145
Total U.S. Department of Homeland Security							6,330,822	23,490,145
TOTAL EXPENDITURES OF FEDERAL AWARDS							\$ 29,957,357	\$ 96,368,319

* Denotes Major Program

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED NOVEMBER 30, 2019

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes all Federal programs attributable to the County's reporting entity except those administered by the Forest Preserve District of Cook County and its component units and Cook County Emergency Telephone System Board.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principle, and Audit Requirements for Federal Awards (Uniform Guidance)*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal awards received directly from Federal agencies, as well as the Federal portion of grants passed through non-Federal agencies, are included in the Schedule.

The County tracks grant expenditures by the award and program numbers. In prior years, the business unit was used to track expenditures. In the current Schedule, we have included the business unit to assist in identifying older grant award expenditures.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule has been prepared to include expenditures reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, and the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The underlying accounting records for all grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when measurable and available for financing current obligations. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are expected to be paid with available expendable resources and are recognized when obligations are incurred.

The accompanying Schedule is not intended to present the financial position and the results of operations in conformity with accounting principles generally accepted in the United States of America.

NOTE 3 – NON-CASH AWARDS

Non-cash awards identified during the current period have been included in the Schedule. The County had no non-cash Federally-funded insurance in effect during fiscal year 2019.

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

NOTE 4 – EXPENDITURE AMOUNTS

The County assigns each new grant an award and program number. Expenditures for new grants are accumulated in the prior year's award/program number until the new award/program number has been authorized/assigned. Once the new award/program has been authorized/assigned, expenditures applicable to the new grant, previously recorded in the prior year award/program number, are transferred to the new award/program number. When the authorization of a new grant occurs in the subsequent fiscal year (after the normal year-end closing), the transfer of the expenditures from the prior year award/program number to the new award/program number can result in a negative expenditure in the prior year award/program number.

During the current fiscal year, the County continued its analysis of grants that remained open but had no activity and anticipated no future activities. This analysis resulted in additional credits to the schedule to correct grant amounts which were determined to be over expended in the prior fiscal year.

NOTE 5 – HUD LOAN GUARANTEE PROGRAM

Cook County received approval from the U.S. Department of Housing and Urban Development (HUD) for a \$30 million loan guarantee program, sourced by HUD, to finance four types of sustainable development. They are: transit-oriented, mixed-use developments within a half-mile of passenger rail; cargo-oriented projects near freight rail lines and terminals; mixed-use hospitality/service sector projects near transit lines and business development loans.

Also known as the Section 108 Loan Pool, BUILT (Broadening Urban Investment to Leverage Transportation) in Cook, will allow the County to borrow money to private businesses at reduced interest rates to promote economic development, stimulate job growth and improve public facilities. Such public investment is often needed to inspire private contributions, to provide seed money, or to simply boost confidence that many private firms and individuals need to invest in distressed areas.

The County's Bureau of Economic Development has 3 contracts with the Secretary of Housing and Urban Development (HUD) under the Section 108 Guaranteed Loan Program as of November 30, 2019. The outstanding note balance at November 30, 2019 is \$8,145,000 due in various annual amounts ranging from \$117,000 to \$2,005,000 through August 1, 2035. The interest rate for the note is reset monthly and is equal to 0.2% above the LIBOR Rate. The proceeds have been loaned to secondary authorized representatives under the guidelines of the County and HUD contract, for capital infrastructure projects, for the acquisition of equipment for the Cermak Fresh Market Grocery Store, and for the acquisition of equipment for the Alsip MiniMill Paper Mill to aid in the creation and retention of new jobs.

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

NOTE 5 – HUD LOAN GUARANTEE PROGRAM (Continued)

A summary of the loan activity is as follows:

Entity	Advance Amount	Principal Payments	Amount Outstanding
Village of Franklin Park	\$3,000,000	\$238,000	\$2,762,000
Cermak Fields LLC	2,500,000	117,000	2,383,000
Alsip MiniMill	3,000,000	-	3,000,000
Loans Outstanding			<u>\$8,145,000</u>

NOTE 6 – INDIRECT COST RATE

Cook County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 7 – IMMUNIZATION COOPERATIVE GRANT

For the year ended November 30, 2018, non-cash award expenditures of \$94,519 was reported in the Schedule under the Immunization Cooperative Agreements Initiative grant, CFDA 93.268. During the current year's review, the County noted the correct expenditure amount that should have been reported in the prior year's Schedule was \$601,870. This omission resulted in total expenditures of federal award being understated by \$507,351 for the year ended November 30, 2018. This omission had no impact on the financial statements of Cook County for the year.

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Commissioners of
Cook County, Illinois

Report on Compliance for Each Major Federal Program

We have audited **Cook County, Illinois’** (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County’s major federal programs for the year ended November 30, 2019. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

The County’s basic financial statements include the operations of the Forest Preserve District of Cook County and Cook County Emergency Telephone Systems Board (discretely presented component units), which received Federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended November 30, 2019. Our audit described below, did not include the operations of the Forest Preserve District of Cook, or the Cook County Emergency Telephone Systems Board because the component units, engaged other auditors, when required, to perform audits in accordance with Uniform Guidance.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-002, and 2019-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The County's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-001, 2019-002, and 2019-003, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



WASHINGTON, PITTMAN & McKEEVER, LLC

Chicago, Illinois
August 31, 2020

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED NOVEMBER 30, 2019

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Other auditors issued an unmodified opinion on whether the financial statements were prepared in accordance with GAAP.

Internal control over financial reporting:

- Material weakness (es) identified? X yes none reported
- Significant deficiency (ies) identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major Federal programs:

- Material weakness (es) identified? yes X none reported
- Significant deficiency (ies) identified? X yes none reported

The auditor's report on compliance for the major federal award programs for the County expresses an unmodified opinion on all major federal programs.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) X yes no

The programs tested as major programs were:

<u>Name of Federal Program or Cluster</u>	<u>CFDA #</u>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557
CDBG - Entitlement Grants Cluster	14.218
Crime Victim Assistance	16.575
State Criminal Alien Assistance Program	16.606
Homeland Security Grant Program	97.067

The dollar threshold for distinguishing Type A and Type B programs was \$2,891,050.

Auditee qualified as low-risk auditee? No

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

SECTION II: FINANCIAL STATEMENT FINDINGS

The financial statement findings are included in the Summary of Basic Financial Statement Findings with the Independent Auditor's Report on the Basic Financial Statements presented by other auditors.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Equipment and Real Property Management

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Passed-through the Illinois Emergency Management Agency

Homeland Security Grant Program, CFDA # 97.067

County Department – Department of Emergency Management and Regional Security

Finding 2019 – 001

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D - Post Federal Award Requirements Standards for Financial and Program Management, Section 200.313(d) *Management requirements* requires that “Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the federal award identification number (FAIN)), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. (4) Adequate maintenance procedures must be developed to keep the property in good condition. (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.”

CONDITION

During the current year, the Cook County Department of Emergency Management and Regional Security (DEMRS) did not maintain accurate and complete inventory records in accordance with the Federal regulations.

CONTEXT

In fiscal year 2018, DEMRS could not provide evidence that a complete physical inventory was performed on all its equipment items and the results reconciled to the property records (Comptroller’s records) over a two-year period, as required by Federal regulations.

During the current audit period, we noted DEMRS has not fully implemented its corrective action plan regarding the prior year’s finding over equipment inventory. Based on review of the current year’s status provided, DEMRS plans to complete a full physical inventory of equipment by fiscal year 2021.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Equipment and Real Property Management

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Passed-through the Illinois Emergency Management Agency

Homeland Security Grant Program, CFDA # 97.067

**County Department – Department of Emergency Management and Regional Security
Finding 2019 – 001 (Continued)**

CONTEXT (Continued)

Additionally, during our review of equipment inventory procedures, we noted DEMRS maintains a current master equipment listing, which includes the date equipment items were last inventoried. We selected 60 items from the master equipment listing and performed a physical observation and noted the following:

- Fifteen (15) items weren't available for us to observe the equipment.
- Seven (7) items had asset tag numbers on the equipment which was different than the tag numbers on the master listing.
- Two (2) items did not have a proper asset description; it appears items were reported on the master listing by purchase order or invoice number. As such, items could not be located for observation.
- Three (3) items had a different tag and/or serial number on equipment when compared to the master asset listing.
- Two (2) items did not have tag number or serial number on the master listing or the equipment item.
- For the 60 items selected for testing, we noted that the last inventory date for 30 items was over the two-year required physical inventory period (date ranged from 7/14/2014 to 3/9/2016). The remaining 30 items did not have an inventory date on this master listing.

As a result, it does not appear that the current master equipment listing has been updated to properly reflect the requirements of 2 CFR 200.313(d).

IDENTIFICATION OF REPEATED FINDING

Repeated (Prior Finding Nos. 2018-003, 2017-007, 2016-009, 2015-004, 2014-008).

EFFECT

The failure to maintain equipment records as required, and to document whether or not the required equipment physical inventory and reconciliation to property records was performed as required by Federal regulations could result in the misstatement of perpetual records and inaccurate reporting of federally funded equipment.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Equipment and Real Property Management
Federal Department – U.S. Department of Homeland Security
Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018
Passed-through the Illinois Emergency Management Agency
Homeland Security Grant Program, CFDA # 97.067
County Department – Department of Emergency Management and Regional Security
Finding 2019 – 001 (Continued)

CAUSE

Based on our discussions with management, this finding occurred because of two events. First, procurement delays meant that the Elliot Data System was not purchased until FY 2020, delaying EMRS' proposed 2019 overhaul of its inventory system. Second, significant disruptions to EMRS operations were experienced in FY 2020 due to the COVID-19 pandemic, State and County Emergency Declarations, and the mobilization of EMRS since March 13, 2020 in an ongoing effort to manage and coordinate the County's response to the public health emergency presented by the pandemic.

RECOMMENDATION

We recommend the DEMRS ensure adequate staff resources and training are in place to oversee the process of completing the required physical inventory and documentation maintained to support the results of the inventory and; 2) the results reconciled to property records as required by Federal regulations. In addition, procedures should be in place to ensure the master asset listing is updated and in accordance with the requirements of 2 CFR 200.313(d).

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The County's corrective action plan is on pages 30-31.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Subrecipient Monitoring

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Pass-through the Illinois Emergency Management Agency

Homeland Security Grant Program CFDA # 97.067

County Department – Department of Emergency Management and Regional Security

Finding 2019 – 002

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D - Post Federal Award Requirements Standards for Financial and Program Management, Section 200.331. Requirements for pass-through entities, requires that “All pass-through entities must: (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program; (3) Whether the subrecipient has new personnel or new or substantially changed systems; and (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in §200.207 Specific conditions. (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and performance reports required by the pass-through entity. (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision. (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: (1) Providing subrecipients with training and technical assistance on program-related matters; and (2) Performing on-site reviews of the subrecipient's program operations; (3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services. (f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in §200.338 Remedies for noncompliance of this part and in program regulations.”

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Subrecipient Monitoring

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Pass-through the Illinois Emergency Management Agency

Homeland Security Grant Program CFDA # 97.067

**County Department – Department of Emergency Management and Regional Security
Finding 2019 – 002 (Continued)**

CRITERIA (Continued)

Additionally, the Department’s Internal Procedures for Subrecipient Monitoring states “staff will complete all monitoring documentation, to include a monitoring close-out letter and any recommended actions or follow up needed to close-out the monitoring. This will be submitted via a formal letter from the Director of Financial Controls to the sub-recipient. The letter will outline the necessary timeline for completion of any corrective action and/ or recommendations.” It also states “The Grant manager, upon completion of the monitoring, will ensure that the monitoring folder contains the above listed documentation, as well as all close-out documentation and related materials.”

CONDITION

During the current audit period, the Cook County Department of Emergency Management and Regional Security (DEMRS) did not perform adequate monitoring of its subrecipients as required by Federal regulations.

CONTEXT

During the current audit period, we noted DEMRS performed monitoring on 3 of its 21 subrecipients. The remaining subrecipients were given their awards late in fiscal year 2019 and had not begun any formal work yet. We reviewed all three (3) subrecipient files, noting that: 1) financial and programmatic monitoring was not adequately documented for all 3 subrecipients. Specifically, for all three subrecipients, we noted the following:

- The Sub-Grantee A-133 Audit Certification Form was not completed, which includes documentation to verify whether the subrecipient met the audit requirement for completion of a single audit in accordance with Subpart F-Audit Requirements of the Uniform Guidance.
- Documentation was not provided to support DEMRS’s evaluation of each subrecipients’ risk of noncompliance.
- The Sub-Grant Monitoring Report/Checklist was not completed, which evidence the results of the site visit performed.
- The Monitoring Close-out Letter and any recommended actions or follow-up needed to close out the monitoring was not provided to the subrecipient in a timely manner. We noted site visits were conducted by DEMRS from April 19, 2019 to May 1, 2019. However, the formal letter close-out letter to each subrecipient was dated August 5, 2020. As a result, this does not allow either DEMRS or the subrecipient to take timely and appropriate action on the deficiencies noted through the on-site review.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Subrecipient Monitoring

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Pass-through the Illinois Emergency Management Agency

Homeland Security Grant Program CFDA # 97.067

County Department – Department of Emergency Management & Regional Security

Finding 2019 – 002 (Continued)

EFFECT

Failure to adequately monitor the activities and performance of subrecipients could result in Federal awards being used for unauthorized purposes and the Department's inability to adequately perform risk assessments on subrecipients.

CAUSE

Based on discussions with management, this occurred due to staff oversight and a failure to properly document subrecipient visits and/or conduct proper follow-up with each subrecipient to ensure observance of the Federal Uniform Guidance.

RECOMMENDATION

We recommend DEMRS ensure adequate staff resources and training are in place to oversee the process of completing the required subrecipient monitoring and that timely management decisions are issued to subrecipients to allow for appropriate follow-up on deficiencies noted.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The County's corrective action plan is on page 31-32.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Internal Controls Over Financial Reporting

Federal Department – Various

Federal Programs – Various

County Department – Various

Finding 2019-003

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D – Post Federal Award Requirements, Section 200.302 (b) states “the financial management system of each non-Federal entity must provide for the following: (1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received... (4) Effective control over, and accountability for, all funds, property, and other assets.”

Also, Section 200.508 Audit Responsibilities states the auditee must: (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements. Section 200.510 (b) states the auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee’s financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended.

CONDITION

The County did not maintain adequate controls over the reporting of expenditures of Federal awards.

CONTEXT

During the current year, the County presented a Schedule of Expenditures of Federal Awards (SEFA) for audit. While we note that the County’s Oracle E-Business Suite (EBS) financial accounting system has the ability to generate a SEFA, the report generated currently only includes project level expenditures. Hence, accrual and other adjustments are not included in the reports generated. As a result, the County’s Comptroller’s Office generates a different report to perform additional review and add manual adjustments to ensure all expenditures are properly reported and accounted for in the SEFA. Specifically, during our testing, we noted the following:

- Non-cash expenditure awards for the Child Nutrition and High Intensity Drug Trafficking Areas programs were excluded and incorrectly reported, in the SEFA.
- Department of Public Health grant expenditures of \$0.9 million were not reported as expenditures in the SEFA. However, these expenditures were previously reported to the grantor agency in the final close-out report submitted under the grant. Also, based on review of the grant agreement, we noted the federal portion of another grant program was incorrectly calculated and reported in the SEFA. This resulted in a reduction of grant expenditures of \$137,272 in the current year SEFA.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2019

Internal Controls Over Financial Reporting
Federal Department – Various
Federal Programs – Various
County Department – Various
Finding 2019-003 (Continued)

CONTEXT (Continued)

- We noted cash match funds of \$74,364 on the Violence Against Women Formula grant was incorrectly included in the grant expenditure amount, reported in the SEFA.

Additionally, the Comptroller's Office discovered during their review of the current's year's SEFA that \$507,351 in non-cash award expenditures related to prior year's activities for the Immunization Initiative grant were never reported as expenditures in the prior year's SEFA.

As a result, the County provided an updated final SEFA, which resulted in significant revision in amounts reported.

CAUSE

Based on discussions with management, this situation occurred due to County departments that manage grants not reconciling expenditures and submitting requested financial information in a timely manner, data validation reviews are not present for the grant award set-up process in the Oracle EBS system and manual compilation of the SEFA schedule report leaves less time for detailed supervisory/management reviews once the information was prepared.

EFFECT

Failure to adequately review grant activities and related expenditures in a timely manner could result in the over or understatement of federal expenditures in the SEFA. It also resulted in an inaccurate SEFA submitted for audit that could have impaired the audit planning and risk assessment process required by Uniform Guidance. The net effect of the current year analysis of these grants, if not adjusted, would have resulted in an understatement of the current year's SEFA by approximately \$1 million.

RECOMMENDATION

We recommend the County implement procedures to ensure that: 1) timely reconciliations of grant activities are performed; and 2) the final SEFA is adequately reviewed to ensure all accruals and adjustments have been reported and recorded for each grant received and expended by each County department. Also, we recommend that features of the new accounting system be reviewed to determine system capabilities of generating a SEFA on the modified accrual basis.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The County's Corrective Action Plan is on page 33.

COOK COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

AND CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED NOVEMBER 30, 2019

<u>Prior Year Findings</u>	<u>Current Year Status</u>
<u>Federal Award Findings</u>	
<u>Finding 2018 – 001</u>	
During the prior fiscal year, the Cook County Department of Planning and Development (DPD) did not provide sufficient evidence to document subrecipients' financial monitoring performed for the HOME program, as required by Federal regulations.	Not Repeated – During the current fiscal year, DPD implemented its corrective action plan and properly monitored subrecipients as required.
<u>Finding 2018 - 002</u>	
During the prior fiscal year, DPD did not adequately document its compliance with federal Wage Rate (Davis Bacon) requirements for the HOME program.	Not Repeated – During the current fiscal year, DPD implemented its corrective action plan and provided adequate documentation to support compliance with the federal wage rate requirements.
<u>Finding 2018 -003</u>	
During the prior fiscal year, the Cook County Department of Emergency Management and Regional Security (DEMRS) failed to maintain accurate and complete inventory records in accordance with the Federal regulations.	Repeated – (See Finding 2019-001) first reported 11/30/2014.



WILLIAM BARNES

EXECUTIVE DIRECTOR

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TO: Lawrence Wilson
Comptroller
Office of the Comptroller

FROM: William Barnes 
Executive Director
Department of Emergency Management and Regional Security

RE: FY2019 Single Audit Finding – Corrective Action

DATE: August 27, 2020

Below, please find the Department of Emergency Management and Regional Security's (EMRS' or DEMRS') response to the Findings as outlined by the Single Audit performed by Washington, Pittman & McKeever, LLC.

Finding 2019-001:

Condition: During the current year, EMRS did not maintain accurate and complete inventory records in accordance with the Federal Regulations.

Recommendation: We recommend the DEMRS ensure adequate staff resources and training are in place to oversee the process of completing the required physical inventory and the documentation maintained to support to [sic] results of the inventory and; 20 the results reconciled to property records as required by Federal regulations. In addition, procedures should be in place to ensure the mater asset listing is updated and in accordance with the requirements of 2 CFR 200.313(d).

Planned Corrective Actions:

We concur with the auditor's recommendations, and plan to follow through on ongoing efforts to improve the EMRS inventory tracking system which were delayed due to the COVID pandemic. More specifically, EMRS proposes the following:

- 1) EMRS has pledged, in response to prior audit findings, to procure an automated inventory tracking system. The Elliott Data Systems inventory tracking software was purchased by EMRS at the beginning of fiscal year 2020 to assist it in inventory tracking and ensure compliance with applicable regulations. The software will allow EMRS to transition from a spreadsheet-based inventory to a more modern, database system

which will also track maintenance schedules, asset depreciation, and multi-year replacement budgets. Unfortunately, just as we began to install the system and schedule staff training, the COVID-19 pandemic struck. The focus of EMRS for the first six months of the year were, therefore, devoted to fulfilling its mission by ensuring that the County, its municipalities and residents could adequately respond to and recover from this public health emergency.

- 2) EMRS is committed to fully training its staff on, and implementing, the new system in the latter half of fiscal year 2020, provided that impacts from a resurgent COVID-19 virus and a potential second wave do not require additional emergency response activities. Provided that we can devote adequate staff to this project and barring future pandemic waves, EMRS anticipates transitioning away from its old spreadsheet inventory in 2021.
- 3) EMRS intends to fully implement the Elliott System in FY 2021. This implementation will require the assignment of new asset tags to all items within the EMRS inventory thereby allowing for the review of each inventory item. This will, necessarily, lead to the elimination of duplicates, replacement of improper asset descriptions, creation of a master list which reflects accurate tag/serial numbers and allow for more timely future inventories.
- 4) In addition to implementing the Elliot System solution, EMRS has a proposal for resolving other outstanding observations. Half of the missing items noted in this report were not available for inspection because they constituted radios tracked and maintained by the Cook County Sheriff's Office. It is EMRS' goal in 2021 to discuss with the Sheriff how they can improve their own internal tracking and ensure that radios lent out to County partners are made available for inspection when needed.

The Deputy Director of Finance will be responsible for implementing these corrective actions with the full support of the department. He will work with the Comptroller to ensure compliance moving forward.

Finding 2019-002:

Condition: During the current audit period, EMRS did not perform adequate monitoring of its subrecipients as required by Federal regulations.

Recommendation: We recommend DEMRS ensure adequate staff resources and training are in place to oversee the process of completing the required subrecipient monitoring and that timely management decisions are issued to subrecipients to allow for appropriate follow-up on deficiencies noted.

Planned Corrective Actions:

We concur with the auditor's recommendations, as they comport with current policies and procedures to monitor grant subrecipients. More specifically, EMRS proposes the following:

- 1) EMRS performed site monitoring visits with all subrecipients who had grant activity during FY2019. We also observed one other subrecipient, Oak Lawn Police Department - Rapid Response & Rescue Task Force Training. Because the remaining subrecipients agreements were not fully executed until September/October 2019 and funded activity did not take place during FY2019, monitoring was not appropriate. EMRS fully intends to perform the necessary site monitoring visit for these remaining 21 subrecipients during FY2020/21 when their funded activities commence. As it turns out, like many other things, the federally funded subrecipient projects (like face-to-face training) have been delayed due to the pandemic.
- 2) All of the single audit reports observations were, unfortunately, the result of oversight on the part of EMRS grants management staff. Because of this oversight, adequate documentation of site visits was not completed and proper follow-up with each subrecipient was not conducted.
- 3) EMRS is fully committed to following Federal Uniform Guidance as it relates to the federal grants we manage on behalf of Cook County. While additional information has been submitted to the audit staff to officially complete our monitoring visits on file, more is needed. As such, EMRS will create a checklist to both structure site monitoring visits and document the steps necessary to achieve Uniform Guidance compliance. The EMRS Deputy Director of Finance will be required to review and sign each checklist to ensure compliance moving forward

The Deputy Director of Finance will be responsible for implementing these corrective actions with the full support of the department. He will work with the Comptroller to ensure compliance moving forward.

CC: Marsha Lopez, Washington, Pittman & McKeever, LLC
Jeffrey Singer
Natalino Giacalone



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LAWRENCE L. WILSON, CPA

COMPTROLLER

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Date: August 25, 2020

To: Lawrence L. Wilson, Comptroller

From: Lai Mun Mui, Director of Financial Reporting 

Subject: **Finding 2019-003 Single Audit Corrective Action Plan**

The Comptroller's Office has prepared a corrective action plan for finding 2019-003 related to the County's fiscal year ending November 30, 2019 Single Audit. As part of the audit, there were financial accounting and reporting errors detected by the auditors.

Based upon my review of Finding 2019-003, the Comptroller's Office shall implement the following changes to address the finding:

- The Comptroller will periodically promote procedures and data validations reviews in the Oracle EBS system as well as increase communication with departments that manage and reconcile grant activity.
- The Comptroller's Office will work with the Department of Budget and Management Services (DBMS) to ensure all grants are entered correctly into Oracle EBS system.
- The Comptroller's Office will perform a more detailed supervisory review of the Schedule of Federal Awards (SEFR) by cross training staff to perform data and information compilation processes.

The changes noted above will be implemented by the Grant manager and Senior Accounting Analyst in the Comptroller's Office and it is anticipated to be completed by November 30, 2021.

Thank you and please advise if you have any questions regarding this plan.