



Office of the County Auditor

Mary Modelski

Cook County Auditor

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TONI PRECKWINKLE

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June 25, 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) – Hyperlocal and In-Home Vaccination (NT045, NT046) and Vaccination Incentive Program (NT895B). The overall objective was to review the monitoring and oversight process to determine whether requirements were met.

Our fieldwork was conducted from December 13, 2023 through May 20, 2024. The memo contains one observation.

We have discussed our conclusions and any observations we made over process improvements with the staff of the Cook County Department of Public Health and express our great appreciation for the cooperation that the staff extended to 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
County Auditor

Cc: Lamar Hasbrouck, MD, Chief Operating Officer, Department of Public Health
Kiran Joshi, MD, Senior Medical Officer, Department of Public Health
Yvonne Collins, MD, Chief Medical Officer, CountyCare



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MEMORANDUM

To: Lamar Hasbrouck, MD, Chief Operating Officer, Department of Public Health
Kiran Joshi, MD, Senior Medical Officer, Department of Public Health

Cc: Yvonne Collins, MD, Chief Medical Officer, CountyCare

From: Mary Modelski, County Auditor 

Subject: American Rescue Plan Act (ARPA) – Hyperlocal and In-Home Vaccination; and
Vaccination Incentive program’s (NT045, NT046, and NT895B)

Date: June 20, 2024

Per the 2023 Audit Plan we conducted a review of the American Rescue Plan Act (ARPA)-
Hyperlocal and In-Home Vaccination and Vaccination Incentive program’s NT045, NT046 and
NT895B.

Background

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

The Hyperlocal (NT045) and In-Home (NT046) Vaccination programs ensure that Cook County
residents had access to crucial vaccinations. The Hyperlocal Vaccination program provided
mobile clinics for COVID-19 vaccination, including boosters and annual influenza vaccinations.
The funds also supported community engagement, education, and outreach needed to develop
and promote mobile vaccination clinics in high-risk communities, including those with low
vaccination rates and a high COVID-19 Community Vulnerability Index. In addition, the In-Home
Vaccination program funded vaccination providers to continue in-home vaccinations for COVID-
19, including boosters and annual influenza vaccinations. The Hyperlocal (NT045) and In-Home
Vaccinations (NT046) were budgeted \$2,501,852.00 for the programs. As of June 2024,
\$1,382,597.90 has been expensed.

The Vaccine Incentives program (NT895B) was used to improve the vaccination rates and thus, directly address the COVID-19 impacts and disparities. The program used a \$100 gift cards as incentives for COVID-19 vaccinations and aimed to address vaccine hesitancy through community outreach. The Vaccine Incentives program (NT895B) was budgeted \$1,250,000.00 and as of June 2024, has expensed \$1,249,973.62. Of which 12,363 \$100 gift cards were purchased. In October 2023, the undistributed 4,237 gift cards were transferred to CountyCare. While trying to reconcile the gift cards given to the vendors to hand out at vaccination events, we found 484 gift cards to be unaccounted for. As of this time, the Cook County Department of Public Health (CCDPH) is trying to go back through their records to account for these cards.

Objectives

The overall objective of the audit was to evaluate the monitoring process over the utilization of funds and to assess if funds are being used as intended.

Monitoring:

The CCDPH contracted with vendors to perform the Hyperlocal and In-Home Vaccinations. Gift cards were procured through Blackhawk. CCDPH was responsible for distributing the gift cards to vendors and ensuring such gift cards were tracked after distribution. The CCDPH reported performance metrics monthly to the Department of Finance. The performance metrics are useful in determining the progress of the program.

We observed that the performance metrics for NT045 and NT046 were submitted monthly from May 2023 through October 2023. January 2022 thru April 2023 were not submitted monthly. Metrics for that time period were not submitted until July 2023. For the Vaccination Incentive program (NT895B) metrics were not submitted monthly until June 2023, at that time June thru September 2023 were submitted monthly. The Performance Metrics Excel report for NT895B included errors, such as date of submission.

Financial:

A sample of expense reports and back-up support, including invoices and payroll reports were reviewed for accuracy. The sample proved accurate and supported.

Procedures

- Interviewed key personnel to understand the monitoring and financial procedures
- Obtained and reviewed policies and procedures
- Obtained and reviewed vendor contracts
- Ran a transaction analysis report from the General Ledger (Oracle EBS) to verify amounts paid to vendors did not exceed contracted amounts.
- Reconciled gift cards purchased with gift cards given out
- Obtained and reviewed the program performance/metric reports

Conclusions

Due to high turnover in the position of Program Lead, there was a lack of internal controls over the overall tracking, monitoring and safeguarding of the physical gift cards. The CCDPH should have been reconciling the gift cards given out and on hand monthly, as well as, performing periodic inventory counts of gift cards on hand. In addition, performance metrics for NT045, NT046 and NT895B were not submitted on a timely basis.

Observations

As of May 14, 2024, we reconciled the number of \$100 gift cards given out at COVID Vaccination events to the 12,363 gift cards purchased by the CCPDH. During our audit, we found that 484 of the gift cards were unaccounted for. The undistributed gift cards from the program were transferred to CountyCare. We reached out to the Cook County Inspector General's Office to assist with investigating the unaccounted-for gift cards. The Inspector General reached out to Blackhawk and reported 468 cards were inactive and more than likely lost or misplaced. In addition, Blackhawk reported the unaccounted gift cards were decrementing in value at the rate of \$5.95 after one-year of purchase. As of March 2024, the gift cards were valued at approximately \$22.65 and continuing to decrease. The Cook County Department of Public Health is continuing to search for documentation to account for 484 gift cards and General Counsel is working with Blackhawk to attempt to recoup any outstanding value on the remaining gift cards unaccounted for and in CountyCare possession.



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

Lyndon Taylor
Chair of the Board

Hon. Dr. Dennis Deer, LCPC, CCFC
Vice Chair of the Board

Jay Bhatt, DO, MPH, MPA
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Raul Garza
Joseph M. Harrington
Sage J. Kim, PhD

Robert G. Reiter, Jr.
Sam A Robinson, III, PhD
Tanya R. Sorrell, PhD, PMHNP-BC
Mia Webster Cross, MSN, RN

Date: June 20, 2024

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

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

Re: 2023 ARPA-Hyperlocal and In-Home Vaccination and Vaccination Incentive Programs - Audit Report

Please accept this memo as a formal acknowledgement and receipt of the audit memo pertaining to the upcoming 2023 ARPA-Hyperlocal and In-Home Vaccination and Vaccination Incentive Programs Audit Report meeting. Shared below are points of clarification concerning the report.

- CCDPH had written procedures and internal controls in place by which gift cards were logged when received, stored in a secure location, chain of custody maintained through letters documenting transfer to vendors, and vendor reporting of distribution to patients.
- The federal Public Health Emergency (PHE) for COVID-19 expired on May 11, 2023. CCDPH was subsequently notified by CCH Legal Counsel that the authority to distribute incentives went away once the PHE was lifted.
- Given CCDPH was prohibited from distributing gift cards following this notification, we worked with CCH Legal Counsel and Guidehouse to determine next steps. We were informed that CountyCare was not subject to the same prohibition and transferred the balance of gift cards to CountyCare staff on October 20, 2023.
- CCDPH was not aware the cards were depreciating in value. Cards were procured by CCH Supply Chain Management during the COVID-19 pandemic on an emergency basis.
- We are currently reviewing our records and seeking to reconcile the disposition of any remaining cards.

Additionally, we acknowledge the scheduled audit exit conference set to take place on June 25, 2024.

Thank you for your attention to this matter.