



**CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS**  
401 North Michigan Avenue, Suite 1200, Chicago, Illinois 60611  
(312) 786-0330

**Cook County, Illinois**  
**Report on Federal Awards**  
(In accordance with the Single Audit Act  
Amendments of 1996, and the Uniform Guidance) (Single Audit Report)  
**For the Fiscal Year Ended November 30, 2023**



**COOK COUNTY, ILLINOIS**

**SINGLE AUDIT REPORT**

**FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2023**

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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 Audit of the Schedule of Expenditures of Federal Awards**

***Opinion***

We have audited the schedule of expenditures of federal awards of Cook County, Illinois (the County) for the year ended November 30, 2023, and the related notes (the Schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of the County for the year ended November 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Schedule***

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

***Auditor's Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for



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one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Washington, Pittman & McKeever, LLC*

**WASHINGTON, PITTMAN & MCKEEVER, LLC**

**Chicago, Illinois**  
**May 31, 2024**

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Pass-Through Programs From:								
<i>Illinois State Board of Education</i>								
<b>Child Nutrition Cluster:</b>								
<b>School Breakfast Program</b>								
Child Nutrition Program	10.553	15-016-472P-00	11709	54068	N/A	Juvenile Temporary Detention Center	\$ -	\$ 116,625
Child Nutrition Program	10.553	15-016-472P-00	11989	54308	N/A	Juvenile Temporary Detention Center	-	58,485
Total School Breakfast Program							-	175,110
<b>National School Lunch Program</b>								
Child Nutrition Program	10.555	15-016-472P-00	11708	54069	N/A	Juvenile Temporary Detention Center	-	227,945
Child Nutrition Program	10.555	15-016-472P-00	11990	54307	N/A	Juvenile Temporary Detention Center	-	132,309
Child Nutrition Program - Non Cash Award	10.555	N/A	N/A	N/A	N/A	Juvenile Temporary Detention Center	-	24,883
Total National School Lunch Program							-	385,137
Total Child Nutrition Cluster							-	560,247
<i>Illinois Department of Human Services</i>								
<b>WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>								
IDHS Supplemental WIC	10.557	FCSBQ00833	11718	54120	N/A	Public Health	-	786,096
IDHS Supplemental WIC	10.557	FCSCQ00833	11955	54248	N/A	Public Health	-	595,743
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children							-	1,381,839
<b>Total U.S. Department of Agriculture</b>							-	1,942,086
<b>U.S. DEPARTMENT OF DEFENSE</b>								
Pass-Through Programs From:								
<i>University of Illinois</i>								
<b>Community Investment</b>	12.600	MCS1999-22-01	11819	54376	N/A	Bureau of Economic Development	-	27,102
Total Community Investment							-	27,102
<b>Total U.S. Department of Defense</b>							-	27,102
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
Direct Programs:								
<b>CDBG - Entitlement Grants Cluster:</b>								
<b>Community Development Block Grants/Entitlement Grants</b>								
Community Development Block Grant	14.218	N/A	10403	53445	N/A	Department of Planning and Development	422,383	467,470
Community Development Block Grant	14.218	N/A	10657	53469	9421701	Department of Planning and Development	314,980	314,980
Community Development Block Grant	14.218	N/A	10756	53601	9421801	Department of Planning and Development	332,117	332,117
Community Development Block Grant	14.218	N/A	11106	53741	N/A	Department of Planning and Development	339,872	339,872
COVID-19 - Community Development Block Grant	14.218	N/A	11384	53957	N/A	Department of Planning and Development	971,463	971,463
Community Development Block Grant	14.218	N/A	11654	54146	N/A	Department of Planning and Development	7,178,332	7,485,397
Community Development Block Grant	14.218	N/A	11891	54154	N/A	Department of Planning and Development	2,916,969	3,874,611
Community Development Block Grant	14.218	N/A	11888	54026	N/A	Department of Planning and Development	82,455	241,432
Total CDBG - Entitlement Grants Cluster							12,558,571	14,027,342

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)</b>									
Direct Programs (continued):									
<b>Emergency Solutions Grant Program</b>									
COVID-19 - Emergency Solutions Grant	14.231	N/A	11353	53993	N/A	Department of Planning and Development	2,659,591	2,746,641	
Emergency Solutions Grant	14.231	N/A	11650	54148	N/A	Department of Planning and Development	690,373	690,373	
Emergency Solutions Grant	14.231	N/A	11906	54155	N/A	Department of Planning and Development	518,390	518,390	
Total Emergency Solutions Grant Program							<u>3,868,354</u>	<u>3,955,404</u>	
<b>HOME Investment Partnerships Program</b>									
HOME Investment Partnerships	14.239	N/A	10646	53493	N/A	Department of Planning and Development	(1,727,368)	(1,727,368)	
HOME Investment Partnerships Program	14.239	N/A	10757	53593	N/A	Department of Planning and Development	(465,207)	(465,207)	
HOME Investment Partnerships Program	14.239	N/A	11108	53740	N/A	Department of Planning and Development	(391,296)	(391,296)	
HOME Investment Partnerships Program	14.239	N/A	11412	53956	N/A	Department of Planning and Development	1,943,031	1,945,730	
HOME Investment Partnerships Program	14.239	N/A	11644	54147	N/A	Department of Planning and Development	2,567,892	3,039,424	
COVID-19 - HOME Investment Partnerships Program	14.239	N/A	11911	54211	N/A	Department of Planning and Development	-	142,850	
Total HOME Investment Partnerships Program							<u>1,927,052</u>	<u>2,544,133</u>	
<b>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster: Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)</b>									
CDBG Disaster Relief	14.269	*	N/A	10011	50685	9101401	Department of Planning and Development	12,509,469	13,007,789
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster							<u>12,509,469</u>	<u>13,007,789</u>	
<b>Lead Hazard Reduction Demonstration Grant Program</b>									
Lead Hazard Reduction	14.905	N/A	11609	54157	N/A	Public Health	627,998	945,943	
Total Lead Hazard Reduction Demonstration Grant Program							<u>627,998</u>	<u>945,943</u>	
<b>Total U.S. Department of Housing and Urban Development</b>							<u>31,491,444</u>	<u>34,480,611</u>	
<b>U.S. DEPARTMENT OF JUSTICE</b>									
Direct Programs:									
<b>Justice Systems Response to Families</b>									
Justice for Family Program	16.021	N/A	11272	54004	N/A	Chief Judge	74,873	74,873	
Total Services for Justice for Family Program							<u>74,873</u>	<u>74,873</u>	
<b>Services for Trafficking Victims</b>									
Human Trafficking Task Force	16.320	N/A	11613	53907	N/A	State's Attorney	-	250,204	
Total Services for Trafficking Victims							<u>-</u>	<u>250,204</u>	
<b>Missing Children's Assistance</b>									
Internet Crimes Against Children	16.543	N/A	10903	53605	N/A	State's Attorney	-	1,619	
Internet Crimes Against Children	16.543	N/A	11602	53905	N/A	State's Attorney	-	448,685	
Total Missing Children's Assistance							<u>-</u>	<u>450,304</u>	

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF JUSTICE (continued)</b>								
Direct Programs (continued):								
<b>National Institute of Justice Research, Evaluation, and Development Project Grants</b>								
Forensic DNA	16.560	N/A	11082	53826	N/A	State's Attorney	-	60,553
Total National Institute of Justice Research, Evaluation, Evaluation, and Development Project Grants							-	60,553
<b>Crime Victim Assistance/Discretionary Grants</b>								
Collaboration of Helpers Lowering Death of Children	16.582	N/A	11061	53831	N/A	Public Health	65,375	84,625
Total Crime Victim Assistance/Discretionary Grants							65,375	84,625
<b>Drug Court Discretionary Grant Program</b>								
Skokie Adult Drug Treatment Court	16.585	N/A	11634	53898	N/A	State's Attorney	42,265	116,646
OCJ Veteran Treatment Court Mentor Program	16.585	N/A	11322	54008	N/A	Chief Judge	-	110,872
South Suburban Drug Court Enhancement	16.585	N/A	11601	54226	N/A	Chief Judge	-	70,570
Total Drug Court Discretionary Grant Program							42,265	298,088
<b>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</b>								
Violence on Illinois Campuses Elimination Strategies	16.590	N/A	11073	53824	N/A	State's Attorney	-	114,671
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program							-	114,671
<b>DNA Backlog Reduction Program</b>								
Prosecuting Cold Cases DNA Program	16.741	N/A	11869	54100	N/A	State's Attorney	-	131,476
Total DNA Backlog Reduction Program							-	131,476
<b>Criminal and Juvenile Justice and Mental Health Collaboration Program</b>								
Justice and Mental Health Collaboration Project	16.745	N/A	11060	53836	N/A	Public Health	-	159,775
Juvenile Justice and Mental Health Collaboration	16.745	N/A	11374	54030	N/A	Public Health	15,360	22,947
Total Criminal and Juvenile Justice and Mental Health Collaboration Program							15,360	182,722
<b>Economic, High-Tech, and Cyber Crime Prevention</b>								
Economic, High-Tech, and Cyber Crime Prevention	16.752	N/A	11913	54383	N/A	Sheriff	-	10,336
Total Economic, High-Tech, and Cyber Crime Prevention							-	10,336
<b>Second Chance Act Reentry Initiative</b>								
Innovative Reentry Initiatives: Bldg Sys Cap & Test Strat to Recid	16.812	N/A	11175	53866	N/A	Judicial Advisory Council	925,000	925,000
Total Second Chance Act Reentry Initiative							925,000	925,000
<b>Postconviction Testing of DNA Evidence</b>								
Post Conviction DNA	16.820	N/A	11112	53847	N/A	State's Attorney	-	683
Post Conviction DNA	16.820	N/A	11604	54229	N/A	State's Attorney	-	163,802
Total Postconviction Testing of DNA Evidence							-	164,485

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE (continued)</b>								
Direct Programs (continued):								
<b>Justice Reinvestment Initiative</b>								
Justice Reinvestment Initiative	16.827	N/A	11085	53825	N/A	State's Attorney	8,007	411,072
Total Justice Reinvestment Initiative							8,007	411,072
<b>Indigent Defense</b>								
Indigent Defense	16.836	N/A	11103	53828	N/A	Public Defender	-	97,827
Total Indigent Defense							-	97,827
<b>Equitable Sharing Program</b>								
Equitable Sharing - Justice	16.922	N/A	10603	53583	N/A	State's Attorney	-	137,611
Equitable Sharing - Justice	16.922	N/A	10737	53650	N/A	Sheriff	-	215,163
Total Equitable Sharing Program							-	352,774
<b>Comprehensive Opioid, Stimulant, and other Substance Abuse Program</b>								
Comprehensive Opioid Abuse Site-Based Program	16.838	N/A	10879	53711	N/A	Public Health	349,120	386,635
COSSAP	16.838	N/A	11376	54029	N/A	Public Health	54,637	289,473
COSSAP #2	16.838	N/A	11867	54364	N/A	Public Health	18,283	83,192
Pass-Through Program From:								
<i>Institute for Intergovernmental Research (IIR)</i>								
<b>Comprehensive Opioid, Stimulant, and other Substance Abuse Program</b>								
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PARTNER-0034	11062	53832	N/A	Public Health	(8,617)	10,642
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2020-Bridges-0064 CC Health	11146	53864	N/A	Public Health	-	31,125
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2017-AR-BX-K003	11751	54377	N/A	Sheriff	-	14,842
Total Comprehensive Opioid, Stimulant, and other Substance Abuse Program							413,423	815,909
<i>Illinois Criminal Justice Information Authority</i>								
<b>COVID-19 - Coronavirus Emergency Supplemental Funding Program</b>								
COVID-19 - SHE Coronavirus Emergency Supplemental Funding	16.034	820003	11339	53979	N/A	Sheriff	-	123,952
Total COVID-19 - Coronavirus Emergency Supplemental Funding							-	123,952
<b>Crime Victim Assistance</b>								
Victims of Crime	16.575	221029	11651	54080	N/A	State's Attorney	-	261,323
Prosecution Based Victim	16.575	221442	11691	54078	N/A	State's Attorney	-	1,195,666
Total Crime Victim Assistance							-	1,456,989
<b>Violence Against Women Formula Grants</b>								
Domestic Violence Multi-disciplinary Team Response	16.588	619071	11386	53902	N/A	State's Attorney	-	18,106
Sexual Assault Multi-disciplinary Team Response	16.588	619061	11387	53903	N/A	State's Attorney	-	31,299
Domestic Violence Multi-disciplinary Team Response	16.588	621071	11857	54283	N/A	State's Attorney	114,993	449,947
Sexual Assault Multi-disciplinary Team Response	16.588	621061	11838	54285	N/A	State's Attorney	241,173	573,677
Total Violence Against Women Formula Grants							356,166	1,073,029

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards



**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF JUSTICE (continued)</b>								
Pass-Through Program From (continued):								
<b>Residential Substance Abuse Treatment for State Prisoners</b>								
Residential Substance Abuse Treatment	16.593	919003	11866	54311	N/A	Sheriff	-	73,207
Total Residential Substance Abuse Treatment for State Prisoners							-	73,207
<i>Illinois Department of Human Services</i>								
<b>Juvenile Justice and Delinquency Prevention</b>								
Juvenile Justice and Delinquency Prevention	16.540	FCSAR06018	11478	54200	N/A	Juvenile Probation	-	21,320
Juvenile Justice and Delinquency Prevention	16.540	FCSBR06018	11723	54356	N/A	Juvenile Probation	-	12,826
Total Juvenile Justice and Delinquency Prevention							-	34,146
<i>Winnebago County</i>								
<b>Project Safe Neighborhoods</b>								
Project Safe Neighborhoods	16.609	O-BJA-2021-94005	11789	54378	N/A	Juvenile Temporary Detention Center	-	19,520
Total Project Safe Neighborhoods							-	19,520
<i>Impact Justice</i>								
<b>PREA Program: Strategic Support for PREA Implementation</b>								
PREA TIPS	16.735	2018-RP-BX-K001	11269	54002	N/A	Juvenile Temporary Detention Center	-	35,654
Total PREA Program: Strategic Support for PREA Implementation							-	35,654
<i>City of Chicago</i>								
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>								
Justice Assistance Grant	16.738	2020-DJ-BX-0446	11554	53968	N/A	Emergency Mgt Regional Security	304,508	313,603
<i>Illinois Criminal Justice Information Authority</i>								
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>								
Complex Drug Prosecution	16.738	420089	11767	54098	N/A	State's Attorney	-	569,280
Law Enforcement Response to Drugs	16.738	420743	11868	54312	N/A	Sheriff	-	66,984
Complex Drug Prosecution	16.738	421089	12000	54279	N/A	State's Attorney	-	118,262
Total Edward Byrne Memorial Justice Assistance Grant Program							304,508	1,068,129
<b>Paul Coverdell Forensic Sciences Improvement Grant Program</b>								
Postmortem Toxicology Outsourcing Program	16.742	721504	11910	54070	N/A	Medical Examiner's Office	-	176,635
Total Paul Coverdell Forensic Sciences Improvement Grants Program							-	176,635
<b>Total U.S. Department of Justice</b>							<b>2,204,977</b>	<b>8,486,180</b>
<b>U.S. DEPARTMENT OF LABOR</b>								
Pass-Through Programs From:								
<i>Illinois Department of Commerce and Economic Opportunity</i>								
<b>Apprenticeship USA Grants</b>								
DCEO Apprenticeship Navigator	17.285	21-111001	11693	54328	N/A	Bureau of Economic Development	-	(47,417)
Total Apprenticeship USA Grants							-	(47,417)
<b>Total U.S. Department of Labor</b>							-	(47,417)

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Direct Programs:								
<b>Public Transportation Innovation</b>								
Engaging South Cook Residents to Fair Transit	20.530	IL-2022-001-00	11606	54178	N/A	Highway	-	15,793
Total Public Transportation Innovation							-	15,793
Pass-Through Programs From:								
<i>Illinois Department of Transportation</i>								
<b>Highway Planning and Construction</b>								
DOTH County Lines Rd at I-294 and North Ave - CMAQ	20.205	* C-91-200-17	11425	53654	N/A	Highway	-	3,946,521
DOTH County Line Rd from Grand Ave to Lake St - CMAQ	20.205	* C-91-381-19	11607	53983	N/A	Highway	-	3,302,042
County Transit Plan CMAP Unified Work Program	20.205	* C-19-0018	10928	53662	N/A	Highway	-	32,890
County Transit Statewide Planning and Research	20.205	* 19-1439-9543	10927	53663	N/A	Highway	-	51,308
Total Highway Planning and Construction							-	7,332,761
<b>Highway Safety Cluster:</b>								
<b>State and Community Highway Safety</b>								
2022 SHE STEP	20.600	23-0343-05-STEP	11748	54317	N/A	Sheriff	-	121,207
Total Highway Safety Cluster							-	121,207
<i>Illinois Emergency Management Agency</i>								
<b>Interagency Hazardous Materials Public Sector Training and Planning Grants</b>								
Hazardous Materials Emergency Preparedness	20.703	19COOKHME	11605	54022	N/A	Emergency Mgt Regional Security	99,900	99,900
Hazardous Materials Emergency Preparedness	20.703	22COOKHME	11952	54453	N/A	Emergency Mgt Regional Security	14,221	30,914
Total Interagency Hazardous Materials Public Sector Training and Planning Grants							114,121	130,814
Total U.S. Department of Transportation							114,121	7,600,575
<b>U.S. DEPARTMENT OF THE TREASURY</b>								
Direct Programs:								
<b>Equitable Sharing</b>								
Equitable Sharing - Treasury	21.016	N/A	10637	53582	N/A	State's Attorney	-	99,870
Equitable Sharing - Treasury	21.016	N/A	10739	53651	N/A	Sheriff	-	71,614
Total Equitable Sharing							-	171,484
<b>COVID-19 - Emergency Rental Assistance Program</b>								
COVID-19 - Emergency Rental Assistance	21.023	* N/A	N/A	20197	N/A	Department of Planning and Development	10,499,550	10,945,730
Pass-Through Program From:								
<i>Illinois Department of Human Services</i>								
COVID-19 - Emergency Rental Assistance	21.023	* FCSBH06509	N/A	20198	N/A	Department of Planning and Development	12,081,672	12,081,672
Total COVID-19 - Emergency Rental Assistance Program							22,581,222	23,027,402

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures	
<b>U.S. DEPARTMENT OF THE TREASURY (continued)</b>									
Direct Programs:									
<b>COVID-19 - Coronavirus State and Local Fiscal Recovery Funds</b>									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60162	N/A	Various	-	18,674,694
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60243	N/A	Various	-	10,327,330
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60317	N/A	Various	6,598,557	6,654,532
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60363	N/A	Various	-	10,918,588
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60437	N/A	Various	6,344,062	6,501,019
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60521	N/A	Various	5,309,774	5,309,774
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60713	N/A	Various	548,968	548,968
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60977	N/A	Various	-	580,966
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61064	N/A	Various	-	191,211
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61161	N/A	Various	-	1,160,600
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61232	N/A	Various	3,072,457	3,072,457
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61315	N/A	Various	20,367,618	20,367,618
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61442	N/A	Various	-	514,627
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61503	N/A	Various	-	9,910
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61625	N/A	Various	1,345,499	1,345,499
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61701	N/A	Various	-	1,247,505
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61825	N/A	Various	2,648,812	2,648,812
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61912	N/A	Various	-	462,880
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62179	N/A	Various	-	831,122
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62219	N/A	Various	907,842	907,842
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62410	N/A	Various	-	2,847,693
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62550	N/A	Various	300,254	300,254
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62642	N/A	Various	20,602,855	20,602,855
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62742	N/A	Various	123,442	123,442
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62841	N/A	Various	98,359	98,359
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62962	N/A	Various	-	147,404
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63077	N/A	Various	1,226,642	1,258,351
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63201	N/A	Various	-	1,382,598
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63314	N/A	Various	92,095	92,095
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63464	N/A	Various	-	2,008,494
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63519	N/A	Various	2,356,240	2,356,240
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63637	N/A	Various	-	3,466,383
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63711	N/A	Various	-	1,017,407
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63810	N/A	Various	-	241,712
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63962	N/A	Various	-	172,232
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64056	N/A	Various	1,062,145	1,062,145
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64142	N/A	Various	115,233	115,233
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64242	N/A	Various	1,469,042	1,531,257
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64310	N/A	Various	1,500,059	1,500,059
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64464	N/A	Various	-	28,986
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64576	N/A	Various	525,538	549,314
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64679	N/A	Various	-	104,324
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64712	N/A	Various	-	445,288
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64879	N/A	Various	449,731	449,731
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65064	N/A	Various	-	32,618
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65121	N/A	Various	1,665,555	1,665,555
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65262	N/A	Various	-	5,139,997

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures	
<b>U.S. DEPARTMENT OF THE TREASURY (continued)</b>									
Direct Programs (continued):									
<b>COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (continued)</b>									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65350	N/A	Various	811,474	811,474
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65462	N/A	Various	-	13,367
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65656	N/A	Various	-	862,114
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65712	N/A	Various	-	278,910
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65937	N/A	Various	-	98,378
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66064	N/A	Various	187,849	190,617
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66174	N/A	Various	259,056	259,056
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66225	N/A	Various	(24,567)	74,041
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66362	N/A	Various	72,454	72,454
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66514	N/A	Various	-	188,949
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66737	N/A	Various	13,500,000	13,509,889
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66950	N/A	Various	699,571	699,571
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67076	N/A	Various	-	563
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67164	N/A	Various	58,396	58,396
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67210	N/A	Various	-	1,758,933
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67362	N/A	Various	661,982	661,982
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67464	N/A	Various	-	57,592
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67662	N/A	Various	7,124,887	7,124,887
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67864	N/A	Various	-	5,444,927
Pass-Through Program From:									
<i>Illinois Department of Human Services</i>									
COVID-19 - 2022 Home Visiting	21.027	*	FCSBS05311	11800	54365	N/A	Public Health	550	113,209
COVID-19 - 2023 Home Visiting	21.027	*	FCSCS05311	11946	54434	N/A	Public Health	-	89,835
COVID-19 - Cook County Violence Prevention	21.027	*	FCSBX06829	N/A	20199	N/A	Judicial Advisory Council	3,425,442	3,425,442
COVID-19 - Cook County Violence Prevention	21.027	*	FCSCX06829	N/A	20201	N/A	Judicial Advisory Council	5,061,222	5,061,222
<i>Illinois Department of Commerce and Economic Opportunity</i>									
DCEO Community Navigator	21.027	*	21-483004	11510	54195	N/A	Bureau of Economic Development	190,721	190,722
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds							110,759,816	182,062,510	
<b>Total U.S. Department of the Treasury</b>							<b>133,341,038</b>	<b>205,261,396</b>	
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>									
Direct Programs:									
<b>Air Pollution Control Program Support</b>									
2021 Air Pollution	66.001		N/A	11482	53953	N/A	Environmental Control	-	467,276
2023 Air Pollution	66.001		N/A	11999	54274	N/A	Environmental Control	-	85,110
Total Air Pollution Control Program Support							-	552,386	
<b>Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act</b>									
Air Pollution Particulate	66.034		N/A	11649	54144	N/A	Environmental Control	-	256,982
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act							-	256,982	

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY (continued)</b>								
Direct Programs (continued):								
<b>Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements</b>								
Brownfields Investment	66.818	N/A	10857	53700	N/A	Environmental Control	-	1,460
Total Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements							-	1,460
Pass-Through Programs From:								
<i>Illinois Department of Public Health</i>								
<b>Performance Partnership Grants</b>								
Safe Drinking Water Fed	66.605	38080017K	11742	54166	N/A	Public Health	-	16,095
Total Performance Partnership Grants							-	16,095
<i>Illinois Emergency Management Agency</i>								
<b>State Indoor Radon Grants</b>								
Radon Awareness	66.032	23RDNCOOK	11897	54115	N/A	Public Health	-	4,574
Total State Indoor Radon Grants							-	4,574
<i>University of Illinois</i>								
<b>Pollution Prevention Grants Program</b>								
Pollution Prevention	66.708	111050-19278	11931	54401	N/A	Environmental Control	-	55,890
Total Pollution Prevention Grants Program							-	55,890
<b>Total U.S. Environmental Protection Agency</b>								
							-	887,387
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>								
Pass-Through Programs From:								
<i>Illinois State Board of Elections</i>								
<b>COVID-19 - 2018 HAVA Election Security Grants</b>								
COVID-19 / Election and Voting Assistance	90.404	N/A	11215	53989	N/A	County Clerk	-	9,781
Total 2018 HAVA Election Security Grants							-	9,781
<b>Total U.S. Election Assistance Commission</b>								
							-	9,781
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Direct Programs:								
<b>Advanced Nursing Education Workforce Grant Program</b>								
Advanced Nurse Education Program	93.247	N/A	11953	54260	N/A	Public Health	-	40,045
ANE - Nurse Practitioner Residency Program	93.247	N/A	11939	54249	N/A	Public Health	-	15,276
Advanced Nurse Education Program	93.247	N/A	11737	54127	N/A	Public Health	-	68,142
ANE – Nurse Practitioner Residency Program	93.247	N/A	11732	54128	N/A	Public Health	8,000	317,238
Total Advanced Nursing Education Workforce Grant Program							8,000	440,701
<b>Drug Abuse and Addiction Research Programs</b>								
MACHINE LEARNING APPROCHES	93.279	N/A	11761	54366	N/A	Public Health	-	5,165
Total Drug Abuse and Addiction Research Programs							-	5,165

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2023

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Direct Programs (continued):								
<b>COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT)</b>								
<b>Health Department Response to Public Health or Healthcare Crises</b>								
COVID 19 - Health Equity Initiative	93.391 *	N/A	11442	54151	N/A	Public Health	7,251,597	9,449,466
Total COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises							7,251,597	9,449,466
<b>COVID-19 - Community Health Workers for Public Health Response and Resilient</b>								
Community Health Workers	93.495 *	N/A	11507	54206	N/A	Public Health	-	(2,363)
Community Health Workers	93.495 *	N/A	11940	54270	N/A	Public Health	298,557	408,599
Community Health Workers	93.495 *	N/A	11755	54363	N/A	Public Health	1,400,909	2,094,823
Total COVID-19 - Community Health Workers for Public Health Response and Resilient							1,699,466	2,501,059
<b>COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution</b>								
Provider Relief Fund and American Rescue Plan (ARP)	93.498 *	N/A	N/A	20192-1	N/A	Public Health	-	1,530,907
Total Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution							-	1,530,907
<b>Primary Care Training and Enhancement</b>								
Primary Care Training and Enhancement	93.884	N/A	11763	54208	N/A	Public Health	2,370	54,410
Primary Care Training and Enhancement	93.884	N/A	11762	54209	N/A	Public Health	-	50,768
Primary Care Training and Enhancement	93.884	N/A	11949	54254	N/A	Public Health	67,065	112,003
Primary Care Training and Enhancement	93.884	N/A	11950	54255	N/A	Public Health	4,111	49,502
Total Primary Health and Training and Enhancement							73,546	266,683
<b>Healthy Start Initiative</b>								
Health Start Initiative	93.926	N/A	11717	54130	N/A	Public Health	-	504,884
Health Start Initiative	93.926	N/A	11923	54250	N/A	Public Health	-	302,386
Total Healthy Start Initiative							-	807,270
<b>Substance Abuse and Mental Health Services Projects of Regional and National Significance</b>								
Mental Health Court Enhancement	93.243	N/A	11697	54062	N/A	Chief Judge	-	136,875
Drug Court Enhancement	93.243	N/A	11485	54063	N/A	Chief Judge	-	(2,701)
Drug Court Enhancement	93.243	N/A	11738	54064	N/A	Chief Judge	-	70,870
Drug Court Enhancement	93.243	N/A	11741	54065	N/A	Chief Judge	-	297,508
Chicago Southside Early Diversion (CSEDP)	93.243	N/A	11892	54118	N/A	Public Health	79,270	83,171
Partnerships to Prevent Opioid Overdose Deaths P-POD	93.243	N/A	11799	54134	N/A	Public Health	230,267	230,267
Cook County Offender Reentry	93.243	N/A	11595	54137	N/A	Public Health	315,098	328,358
Cook County Offender Reentry	93.243	N/A	11895	54261	N/A	Public Health	353,263	366,608
Acupuncture in the Emergency Dept (AED)	93.243	N/A	11901	54262	N/A	Public Health	56,148	286,366
Project REACH-OUT	93.243	N/A	12005	54266	N/A	Public Health	21,000	62,959
Drug Court Enhancement	93.243	N/A	11930	54298	N/A	Chief Judge	-	59,376
Drug Court Enhancement	93.243	N/A	11973	54299	N/A	Chief Judge	-	33,859
Drug Court Enhancement	93.243	N/A	11796	54303	N/A	Chief Judge	-	106,696
Drug Court Enhancement	93.243	N/A	11997	54304	N/A	Chief Judge	-	18,219
Project REACH-OUT	93.243	N/A	11754	54340	N/A	Public Health	128,959	530,476

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards (continued)**  
**For the Year Ended November 30, 2023**

<b>Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Grantor Number</b>	<b>County Award Number</b>	<b>County Program Number</b>	<b>Legacy (Old) Business Unit</b>	<b>Responsible County Department</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Pass-Through Programs From:								
<i>Illinois Department of Human Services</i>								
<b>Substance Abuse and Mental Health Services Projects of Regional and National Significance (continued)</b>								
IL Prevent Overdose/Prescription	93.243	43CBZ03775	11926	54398	N/A	Public Health	90,000	90,000
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance							1,274,005	2,698,907
Direct Programs:								
<b>State Targeted Response to the Opioid Crisis (Opioid STR)</b>								
State Targeted Response to the Opioid Crisis	93.788	N/A	11702	54141	N/A	Public Health	141,929	271,003
Pass-Through Programs From:								
<i>Illinois Department of Human Services</i>								
<b>State Targeted Response to the Opioid Crisis (Opioid STR)</b>								
State Targeted Response to the Opioid Crisis Grant	93.788	43CBC03631	11722	54124	N/A	Public Health	-	724,406
State Targeted Response to the Opioid Crisis Grant	93.788	43CCC03631	11954	54257	N/A	Public Health	-	445,961
Total State Targeted Response to the Opioid Crisis (Opioid STR)							141,929	1,441,370
<i>Illinois Department of Public Health</i>								
<b>Public Health Emergency Preparedness</b>								
Public Health Emergency Preparedness	93.069	37180016K	11711	54103	N/A	Public Health	-	430,576
Cities Readiness Initiative	93.069	37580005K	11810	54104	N/A	Public Health	-	78,838
Public Health Emergency Preparedness	93.069	47180016L	11951	54238	N/A	Public Health	-	241,837
Cities Readiness Initiative	93.069	47580005L	11937	54239	N/A	Public Health	-	61,085
Total Public Health Emergency Preparedness							-	812,336
<i>Chicago Department of Public Health</i>								
<b>Injury Prevention and Control Research and State and Community Based Programs</b>								
DPH Overdose Data to Action	93.136	128403	11170	53873	N/A	Public Health	-	(7,434)
DPH Overdose Data to Action	93.136	131854	11881	54341	N/A	Public Health	40,846	181,828
DPH Overdose Data to Action	93.136	NU17CE924986	11896	54393	N/A	Sheriff	-	38,750
<i>Illinois Department of Human Services</i>								
<b>Injury Prevention and Control Research and State and Community Based Programs</b>								
Prescription Monitoring Program	93.136	4911113M40	10906	53719	N/A	Public Health	-	(2,495)
Total Injury Prevention and Control Research and State Community Based Programs							40,846	210,649

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2023

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Pass-Through Programs From (continued):								
<i>Illinois Department of Public Health</i>								
<b>Family Planning Services</b>								
Family Planning Services	93.217	FCSBQ00833	11716	54135	N/A	Public Health	-	468,229
Family Planning Services	93.217	46180041L	11944	54265	N/A	Public Health	-	169,404
Total Family Planning Services							-	637,633
<i>Northwestern University</i>								
<b>Research on Healthcare Costs, Quality and Outcomes</b>								
Research on Healthcare Costs, Quality and Outcomes	93.226	60051415	11406	54044	N/A	Public Health	-	1,115
Total Research on Healthcare Costs, Quality and Outcomes							-	1,115
<i>Illinois Department of Public Health</i>								
<b>Immunization Cooperative Agreements</b>								
COVID-19 Mass Vaccination	93.268	150806161	11408	54045	N/A	Public Health	62,703	468,415
Perinatal Hepatitis B	93.268	38080017K	11743	54162	N/A	Public Health	-	61,274
COVID-19 Vaccination	93.268	38180817K	11983	54400	N/A	Public Health	305,489	305,489
Immunization Initiative - Non-Cash Award	93.268	None	N/A	N/A	N/A	Public Health	-	1,091,534
Total Immunization Cooperative Agreements							368,192	1,926,712
<b>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>								
COVID-19 Contact Tracing	93.323	05180116H	11210	53982	N/A	Public Health	-	(8,397)
COVID-19 Response	93.323	28180516J	11648	54236	N/A	Public Health	1,943,106	2,006,376
<i>Chicago Department of Public Health</i>								
<b>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>								
COVID-19 for EXT - Contact Tracing	93.323	199969	11837	54346	N/A	Public Health	35,815	72,355
Total COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)							1,978,921	2,070,334
<i>Illinois Department of Public Health</i>								
<b>COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response</b>								
COVID-19 Crisis Grant 2020	93.354	27680016J	11659	54237	N/A	Public Health	796,451	1,590,942
Total COVID-19 - Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response							796,451	1,590,942
<i>National Association of County and City Health Officials</i>								
<b>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</b>								
Strengthening Public Health Systems	93.421	2022-040413	11792	54385	N/A	Public Health	65,500	79,196
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health							65,500	79,196

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards



# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2023

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>								
Pass-Through Programs From (continued):								
<i>Illinois Public Health Institute</i>								
<b>State Physical Activity and Nutrition</b>								
State Physical Activity and Nutrition	93.439	SOW 2022-5	11880	54390	N/A	Public Health	30,909	34,000
Total State Physical Activity and Nutrition							30,909	34,000
<i>Illinois Department of Healthcare and Family Services</i>								
<b>Child Support Enforcement</b>								
Child Support Enforcement	93.563	2020-55-027-2	11197	53807	N/A	Sheriff	-	(4,686)
Child Support Enforcement	93.563	2023-55-07	11699	54054	N/A	Sheriff	-	1,481,559
Child Support Enforcement	93.563	2023-55-025	11685	54095	N/A	State's Attorney	-	4,091,970
Child Support Enforcement	93.563	2024-55-025	11928	54276	N/A	State's Attorney	-	3,028,384
Total Child Support Enforcement							-	8,597,227
<i>Illinois Department of Human Services</i>								
<b>Social Services Block Grant</b>								
Domestic Violence Partner Abuse	93.667	FCSBT01901	11783	54061	N/A	Chief Judge	-	150,000
IDHS Case Management	93.667	FCSCU06000	12066	54243	N/A	Public Health	-	(10,291)
IDHS Case Management	93.667	FCSBU06000	11730	54353	N/A	Public Health	-	89,920
Total Social Services Block Grant							-	229,629
<i>Illinois Department of Children and Family Services</i>								
<b>Child Abuse and Neglect State Grants</b>								
Child Abuse and Neglect State Grants	93.669	3148089012	11439	53917	N/A	State's Attorney	-	40,383
Total Child Abuse and Neglect State Grants							-	40,383
<i>Illinois Department of Human Services</i>								
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>								
Block for Vivitrol	93.959	43CAC03159	11461	53960	N/A	Public Health	-	5,267
Block for Vivitrol	93.959	43CBC03159	11719	54123	N/A	Public Health	-	514,024
Block for Vivitrol	93.959	43CCC03159	11943	54258	N/A	Public Health	-	66,043
Total Block Grants for Prevention and Treatment of Substance Abuse							-	585,334
<i>Illinois Department of Public Health</i>								
<b>Sexually Transmitted Diseases (STD) Prevention and Control Grants</b>								
Syphilis Prevention Services Among Women	93.977	38180000K	11861	54362	N/A	Public Health	-	39,667
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants							-	39,667
<b>Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations</b>								
Breast and Cervical Cancer	93.898	36180006K	11715	54158	N/A	Public Health	-	33,852
Breast and Cervical Cancer	93.898	46180006L	11947	54245	N/A	Public Health	-	51,438
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations							-	85,290

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**

Schedule of Expenditures of Federal Awards *(continued)*

For the Year Ended November 30, 2023

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <i>(continued)</i>								
Pass-Through Programs From <i>(continued)</i> :								
<i>Rush University Medical Center</i>								
<b>Allergy and Infectious Diseases Research</b>								
Allergy and Infectious Diseases Research	93.855	18092008-SUB2	11169	53871	N/A	Public Health	-	41,106
Total Allergy and Infectious Diseases Research							-	41,106
<b>Total U.S. Department of Health and Human Services</b>							13,729,362	36,123,081
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
Direct Programs:								
<b>High Intensity Drug Trafficking Areas Program</b>								
High Intensity Drug Trafficking Area	95.001	N/A	10994	53602	N/A	Sheriff	-	12,146
High Intensity Drug Trafficking Area	95.001	N/A	11223	53743	N/A	Sheriff	-	40,125
High Intensity Drug Trafficking Area	95.001	N/A	11447	53921	N/A	Sheriff	-	1,726,665
High Intensity Drug Trafficking Area	95.001	N/A	11684	54053	N/A	Sheriff	-	2,111,323
High-Intensity Drug Trafficking Area	95.001	N/A	11929	54314	N/A	Sheriff	-	83,176
High-Intensity Drug Trafficking Area (Non-Cash)	95.001	N/A	N/A	N/A	N/A	Sheriff	-	14,772,048
Total High Intensity Drug Trafficking Areas Program							-	18,745,483
<b>Total Executive Office of the President</b>							-	18,745,483
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>								
Pass-Through Programs From:								
<i>Illinois Emergency Management Agency</i>								
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>								
FEMA Public Assistance Grant Program	97.036	4489DR	11216/11424	53990	N/A	Emergency Mgt Regional Security	-	10,765,590
Total Disaster Grants - Public Assistance							-	10,765,590
<b>Emergency Management Performance Grants</b>								
Emergency Management Performance Grant	97.042	21EMACOOK	11696	53969	N/A	Emergency Mgt Regional Security	-	31,522
Emergency Management Performance Grant	97.042	22EMACOOK	11899	54215	N/A	Emergency Mgt Regional Security	-	571,661
Total Emergency Management Performance Grants							-	603,183
<b>Homeland Security Grant Program</b>								
Urban Area Security Initiative	97.067	19UASICOOK	11135	53653	N/A	Emergency Mgt Regional Security	63,671	113,797
Urban Area Security Initiative	97.067	20UASICOOK	11418	53759	N/A	Emergency Mgt Regional Security	2,113,277	4,579,061
Urban Area Security Initiative	97.067	21UASICOOK	11621	53967	N/A	Emergency Mgt Regional Security	3,261,131	7,526,974
Urban Area Security Initiative	97.067	22UASICOOK	11889	54214	N/A	Emergency Mgt Regional Security	2,186,934	4,715,771
Total Homeland Security Grant Program							7,625,013	16,935,603
<b>Total U.S. Department of Homeland Security</b>							7,625,013	28,304,376
<b>Total expenditures of federal awards</b>							\$ 188,505,955	\$ 341,820,641

\* Denotes Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**COOK COUNTY, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED NOVEMBER 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Cook County, Illinois (the County) under programs of the federal government for the year ended November 30, 2023, except for those administered by the Forest Preserve District of Cook County and its component units.

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). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County, in conformity with accounting principles generally accepted in the United States of America.

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.

**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 2023.

**COOK COUNTY, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**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**

The 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 as follows: 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 (CCBED) has 3 contracts with the Secretary of HUD under the Section 108 Guaranteed Loan Program as of November 30, 2023. The outstanding note balance at November 30, 2023 is \$3,608,000 due in various annual amounts not exceeding \$3,000,000 through August 1, 2035. On March 28, 2019, CCBED participated in HUD's Public Offering, which provided an opportunity to lock-in fixed interest rates for its Section 108 variable rate loan, thereby eliminating uncertainty and permitting the Note's principal and interest payments to be accurately budgeted. These fixed interest rates were based on market conditions at the time of the public offering and tied to the yields on the 2-yr, 5-yr, 7-yr, and 10-yr U.S. Treasury obligations at that time (the rate for the August 1, 2019 maturity is tied to a short-term Treasury rate). The proceeds of the three HUD Section 108 loans 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. On August 1, 2023, the Cermak Fields LLC loan matured and was paid in full to HUD.

**COOK COUNTY, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**NOTE 5 – HUD LOAN GUARANTEE PROGRAM** *(Continued)*

The federal funds related to the three HUD Section 108 loans were received, expended, and reported in prior years. As such, they are not considered federal awards expended under the Uniform Guidance. The federal statutes, regulations, terms, and conditions of the federal awards pertaining to these loans impose no continued compliance requirements other than to repay the loans.

A summary of the loan activity is as follows:

<u>Entity</u>	<u>Advance Amount</u>	<u>Principal Payments</u>	<u>Amount Outstanding</u>
Village of Franklin Park	\$ 3,000,000	\$ 785,000	\$ 2,215,000
Cermak Fields LLC	2,500,000	2,500,000	-
Alsip MiniMill	3,000,000	1,607,000	1,393,000
<b>Loans Outstanding</b>			<u>\$ 3,608,000</u>

**NOTE 6 – INDIRECT COST RATE**

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

**NOTE 7 – FEMA DISASTER GRANTS - PUBLIC ASSISTANCE**

Cook County reported \$10,765,590 in Federal Emergency Management Assistance (FEMA) Public Assistance costs based on FEMA obligated Project Worksheets in fiscal year 2023. The reported amount includes \$10,765,590 in prior year costs incurred during fiscal year 2022.

**COOK COUNTY, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**NOTE 8 – PROVIDER RELIEF FUND**

Cook County Health (CCH) has received \$154,923,619 in Provider Relief Funds (PRF) to date. The payments received were reported in the County’s Schedule in the applicable fiscal year(s), which is in accordance with guidance from the U.S. Department of Health and Human Services PRF reporting requirements, as follows:

<u>County’s Fiscal Year</u>	<u>PRF Payment Received</u>	<u>PRF Payment Received Period</u>	<u>Schedule Reporting Year</u>	<u>Amount Reported on Schedule</u>
FY 2020	\$153,392,712	Period 1 (April 10, 2020 to June 30, 2020)	2021	\$122,229,389
		Period 2 (July 1, 2020 to December 31, 2020)	2022	31,163,323
FY 2021	66,290	Period 4 and 5	2023	1,530,907
FY 2022	1,464,617	(July 1, 2021 to December 31, 2021)		
Total	<u>\$154,923,619</u>			<u>\$154,923,619</u>

The County did not receive any payments in Period 3 (January 1, 2021 to June 30, 2021) reporting period.

**NOTE 9 – EMERGENCY RENTAL ASSISTANCE (ERA) PROGRAM**

The Emergency Rental Assistance (ERA) program was a massive undertaking for the County. The program was initiated to provide funds to recipients that experienced financial hardships during the pandemic and had a need for assistance to pay for rent and/or utility bills.

The ERA program was originally structured to address an emergency scenario, with its own individual program policies established at its inception to administer the program consistent with U.S. Treasury guidelines. The County was challenged with a rapid response to address the increasing need to provide rental assistance to the intended beneficiaries.

In administering the program and as result of internal capacity concerns, the County leveraged the Housing Authority of Cook County (HACC), the second largest public housing authority in Illinois, to function as the primary processing partner in evaluating prospective applicants and disbursing funds directly to those deemed eligible. Of the total amount passed through to subrecipients included in the Schedule, \$22,581,222 was disbursed (funded) to HACC under this arrangement for the ERA program.

**COOK COUNTY, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**NOTE 10 – SUBSEQUENT EVENT**

The Schedule and related disclosures include evaluation of events through May 31, 2024, which is the date the Schedule is available to be issued.



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**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**

***Opinion on Each Major Federal Program***

We have audited Cook County, Illinois' (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2023. 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 (a discretely presented component unit), which expended \$5,785,929 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended November 30, 2023. Our audit described below did not include the operations of the Forest Preserve District of Cook because the component unit engaged other auditors to perform the audits in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

In our opinion, the County complied, in all material respects, with the 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, 2023.

***Basis for Opinion on Each Major Federal Program***

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; and the audit requirements of the Uniform Guidance. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.





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### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***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 Findings 2023-001, 2023-002, 2023-003, 2023-004, 2023-005 and 2023-006. Our opinion on each major federal program is not modified with respect to these matters.



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*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other 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**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2023-001, 2023-002, 2023-003, 2023-004, 2023-005, 2023-006, 2023-007 and 2023-008, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



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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*

**WASHINGTON, PITTMAN & MCKEEVER, LLC**

**Chicago, Illinois**  
**May 31, 2024**

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**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 U.S. GAAP.

Internal control over financial reporting:

- Material weakness (es) identified?   X   Yes        No
- Significant deficiency (ies) identified?        Yes   X   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   No
- 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 federal programs were:

<b><u>Name of Federal Program or Cluster</u></b>	<b><u>Federal Assistance Listing #</u></b>
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster	14.269
Highway Planning and Construction	20.205
COVID-19 - Emergency Rental Assistance Program	21.023
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391
COVID-19 - Community Health Workers for Public Health Response and Resilient	93.495
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION I: SUMMARY OF AUDITOR'S RESULTS *(continued)***

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The dollar threshold for distinguishing Type A and Type B programs was \$3,000,000.

Auditee qualified as low-risk auditee? No

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**SECTION II: FINANCIAL STATEMENT FINDINGS**

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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, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

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**Special Tests and Provisions**

**Federal Department – U.S. Department of Housing and Urban Development**

**Federal Award Identification Number and Year: E-20-UW-17-0001 and 2020**

**E-22-UC-17-0001 and 2022**

**Emergency Solutions Grant Program, Federal Assistance Listing #14.231**

**County Department – Department of Planning and Development**

**Finding 2023 – 001**

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**CRITERIA**

24 CFR Part 576, Emergency Solutions Grants Program, Subpart C - Award and Use of Funds, Section 576.203 Obligations, expenditure, and payments requirements (c) Payments to Subrecipients states, “The recipient must pay each subrecipient for allowable costs within 30 days after receiving the subrecipient’s complete payment request. This requirement also applies to each subrecipient that is a unit of general-purpose local government.”

**CONDITION**

During the current audit period, the Cook County Department of Planning and Development (DPD) did not adequately comply with its special tests and provisions requirements in accordance with federal regulations.

**CAUSE**

Based on discussions with management, this finding occurred due to the DPD receiving invoices from subrecipients that had missing support documentation or included incorrect support documentation. The DPD has hired new staff that will assist with training subrecipients on submission of invoices.

**EFFECT**

The failure to pay each subrecipient for allowable costs within 30 days after receiving the subrecipient’s complete payment request is a violation of federal regulations. This could impact the subrecipient’s ability to adequately perform its programmatic responsibilities under the program.

**QUESTIONED COSTS**

None.

**CONTEXT**

During the prior audit period, we noted four instances (of 44 subrecipients’ expenditures) where payments to the subrecipients were not made within 30 days after receiving the subrecipient’s complete payment request, as required. This resulted in the 2022 audit finding and subsequent corrective action planned prepared by DPD to address the finding, which included corrective action planning to be implemented on future grants as this grant will close in September 2023.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Special Tests and Provisions**

**Federal Department – U.S. Department of Housing and Urban Development**  
**Federal Award Identification Number and Year: E-20-UW-17-0001 and 2020**  
**E-22-UC-17-0001 and 2022**

**Emergency Solutions Grant Program, Federal Assistance Listing #14.231**

**County Department – Department of Planning and Development**

**Finding 2023 – 001 *(continued)***

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**CONTEXT** *(continued)*

During the current audit period, we received DPD’s current year status of the prior audit finding, noting that the corrective action plan discussed and implemented did not address the issues which were noted in the 2022 audit finding. Furthermore, we tested 40 subrecipients’ expenditures, noted four instances where payments to the subrecipients were not made within 30 days after receiving the subrecipient’s complete payment request, as required. The payments were submitted late, ranging from 13 to 74 days late. Also, we noted that for two of these subrecipients’ expenditures the payment request occurred after September 2023.

**IDENTIFICATION OF REPEATED FINDINGS**

Repeated (Prior Finding No. 2022-002)

**RECOMMENDATION**

We recommend that DPD develop and implement procedures to ensure payments to subrecipients are made within 30 days after receipt of the subrecipients complete payment request, as required.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County’s corrective action plan is on page 53.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Reporting**

**Federal Department – U.S. Department of Housing and Urban Development**

**Federal Award Identification Number and Year(s): B-13BUS-17-0001 and 2013**

**CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster: Hurricane Sandy Community**

**Development Block Grant Disaster Recovery Grants (CDBG-DR), Federal Assistance Listing #14.269**

**County Department – Department of Planning and Development**

**Finding 2023 – 002**

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**CRITERIA**

Per the 2013 Funding approval/agreement with the U.S. Department of Housing and Urban Development (HUD), Item 6 states, “The grantee shall comply with requirements established by the Office of Management and Budget (OMB) concerning the Dun and Bradstreet Data Universal Numbering System (DUNS), the System or Award Management (SAM) Central Contractor Registration database, and the Federal Funding Accountability and Transparency Act, including Appendix A to Part 25 of the *Financial Assistance Use of Universal Identifier and Central Contractor Registration*, 75 Fed. Reg. 55671 (Sept. 14, 2010) (to be codified at 2 CFR part 25) and Appendix A to Part 170 of the *Requirements for Federal Funding Accountability and Transparency Act Implementation*, 75 Fed. Reg. 55663 (Sept. 14, 2010) (codified at 2 CFR part 170).”

The Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) website states, “FSRS is the reporting tool Federal prime awardees (i.e. prime contractors and prime grants recipients) use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements. Prime contract awardees will report against sub-contracts awarded, and prime grant awardees will report against sub-grants awarded.” In addition, “Prime Grant Recipients awarded a new Federal grant greater than or equal to \$30,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The prime awardee is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000.”

In accordance with 2 CFR Part 170, Reporting Subaward and Executive Compensation Information, Appendix A, Award Term, b. 1. *Reporting total compensation of recipient executives for non-Federal entities*, states, “You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if - i. The total Federal funding authorized to date under this Federal award equals or exceeds \$30,000 as defined in 2 CFR 170.320; ii. in the preceding fiscal year, you received— (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards), and (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and, iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. 2. *Where and when to report.* You must report executive total compensation described in paragraph b.1. of this award term: i. As part of your registration profile at <https://www.sam.gov>. ii. By the end of the month following the month in which this award is made, and annually thereafter.”



**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Reporting**

**Federal Department – U.S. Department of Housing and Urban Development**

**Federal Award Identification Number and Year(s): B-13BUS-17-0001 and 2013**

**CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster: Hurricane Sandy Community**

**Development Block Grant Disaster Recovery Grants (CDBG-DR), Federal Assistance Listing #14.269**

**County Department – Department of Planning and Development**

**Finding 2023 – 002 *(continued)***

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**CONDITION**

During the current audit period, the Cook County Department of Planning and Development (DPD) did not comply with its FFATA reporting requirements as outlined in its grant agreement and federal regulations.

**CAUSE**

Based on discussions with management, this finding occurred due to not reporting FFATA information for one subrecipient that was awarded in fiscal year 2023 for the CDBG-DR grant.

**EFFECT**

Failure to prepare and submit required reports is a violation of federal regulations and impairs the grantor agency's ability to adequately monitor the program activities/federally funded program.

**QUESTIONED COSTS**

None.

**CONTEXT**

We noted a total of 37 subrecipients received a sub-award greater than \$30,000 in the prior fiscal year(s). Of these 37 subrecipients, we noted 7 had grant disbursements during the County's fiscal year 2023 and hence, should have been subject to FFATA Subaward reporting. Based on our follow up discussions with DPD personnel, of the 37 subrecipients awarded, only one (1) subrecipient received a new sub-award during fiscal year 2023. Consequently, we were not provided with any evidence that DPD submitted any reporting information as required under the FFATA Subaward Reporting, in the FSRS system.

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Reporting**

**Federal Department – U.S. Department of Housing and Urban Development**

**Federal Award Identification Number and Year(s): B-13BUS-17-0001 and 2013**

**CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster: Hurricane Sandy Community**

**Development Block Grant Disaster Recovery Grants (CDBG-DR), Federal Assistance Listing #14.269**

**County Department – Department of Planning and Development**

**Finding 2023 – 002 *(continued)***

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**RECOMMENDATION**

We recommend that DPD develop and implement procedures to ensure required reports are prepared, reviewed, and submitted in a timely manner and in compliance with its grant agreement and federal regulations. Per federal regulations, prime grant recipients awarded a new federal grant greater than or equal to \$30,000 as of October 1, 2010, are subject to FFATA sub-award reporting requirements as outlined in the Office of Management and Budgets guidance issued August 27, 2010. The prime awardee (i.e., County DPD) is required to file a FFATA sub-award report by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If any federal requirement is unclear, we recommend that DPD reach out to its grantor agency for additional clarification and guidance.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County's corrective action plan is on page 53.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Special Tests and Provisions (Reporting)**

**Federal Department – U.S. Department of Transportation**

**Pass-through Illinois Department of Transportation**

**Highway Planning and Construction, Federal Assistance Listing #20.205**

**County Department – Department of Transportation and Highway**

**Finding 2023 – 003**

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**CRITERIA**

As required by the grant agreement(s) with the State of Illinois, Department of Transportation (IDOT), grantee agrees to submit periodic financial and performance reporting on the approved IDOT BoBS 2832 form. Grantee shall file quarterly BoBS 2832 reports with grantor describing the expenditure(s) of the funds and performance measures related thereto. Quarterly reports must be submitted no later than 30 calendar days following the period covered by the report. For the purpose of reconciliation, the grantee must submit a BoBS 2832 report for the period ending 11/30. BoBS 2832 report marked as "Final Report" must be submitted to the grantor 60 days after the end date of the agreement. Failure to submit the required BoBS 2832 reports may cause a delay or suspension of funding.

The grant agreement also states that “pursuant to 2 CFR 200.328, periodic performance reports shall be submitted no later than 30 calendar days following the period covered by the report.”

**CONDITION**

During the current audit period, Cook County Department of Transportation and Highway (DOTH) did not comply with the reporting requirements as outlined in its grant agreement(s).

**CAUSE**

Based on discussions with management, this finding was the result of working with consultants who had not previously submitted reports of this nature. The reports they produced required multiple revisions due to errors which lead to DOTH failing to submit the reports in a timely manner.

**EFFECT**

Failure to submit reports in a timely manner could impair the grantor agency’s ability to monitor program activities and could result in the loss of grant funding. Also, the failure to ensure accurate amounts are reported could result in the over-reporting and future spending of grant funds.

**QUESTIONED COSTS**

None.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Special Tests and Provisions (Reporting)**  
**Federal Department – U.S. Department of Transportation**  
**Pass-through Illinois Department of Transportation**  
**Highway Planning and Construction, Federal Assistance Listing #20.205**  
**County Department – Department of Transportation and Highway**  
**Finding 2023 – 003 *(continued)***

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**CONTEXT**

During our review of seven reports submitted (five quarterly reports and two annual BoBS periodic performance and financial) under three DOTH grants, we noted the 2 annual reports were submitted late, as noted below:

<u>Grant Agreement</u>	<u>Report Period</u>	<u>Due Date</u>	<u>Submission Date</u>	<u>Days Late</u>
C-91-200-17	7/1/2022- 6/30/2023	7/31/2023	4/19/2024	263
C-91-381-19	7/1/2022- 6/30/2023	7/31/2023	4/22/2024	266

In addition, for grant C-91-381-19 report, we noted that the “remaining balance available” amount included in the report was overstated by \$15,924. This occurred due to a recalculation error in the report.

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**RECOMMENDATION**

We recommend that DOTH develop and implement procedures to ensure reports are submitted in a timely manner and in compliance with its grant agreements. A compliance calendar of all grants reporting due dates should be maintained to assist with ensuring compliance with reporting requirements. In addition, we recommend DOTH ensure all amounts included on grant reports are accurately calculated and reported.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County’s corrective action plan is on page 54.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Cash Management**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NH75OT000024 and 2021**

**COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises, Federal Assistance Listing #93.391**

**County Department – Department of Public Health**

**Finding 2023 – 004**

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**CRITERIA**

Federal regulations (45 CFR Part 75.305) Payment. (b) (3) states that reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the US Department of Health and Human Service (HHS) awarding agency sets a specific condition per Section 75.207 or when the non-Federal entity requests payment by reimbursement. When the reimbursement method is used, the HHS awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the HHS awarding agency or pass-through entity reasonably believes the request to be improper.

**CONDITION**

During the current audit period, the Cook County Department of Public Health (DPH) did not adequately comply with its cash management requirements in accordance with federal regulations.

**CAUSE**

Based on discussions with management, the cause of this finding is due to 1) instances of misplaced and/or lost vendor invoices preventing them from submitting the invoice to Finance for processing, 2) lack of personnel resources and staff turnover resulting in invoice review, approval, and submission delays, 3) vendor/subrecipient contract execution delays, 4) delays in processing invoices due to verification of invoices for a) invoice date, b) description of services, c) amounts requested, d) allowability; if stated information is missing, then invoices are returned to the vendor, accordingly; if invoice submitted to DPH/Cook County Health (CCH) Finance, then the invoices are returned to the program staff.

**EFFECT**

The failure to pay each subrecipient for allowable costs within 30 days after receiving the subrecipient's billing or payment request is a violation of federal regulations. This could impact the subrecipient's ability to adequately perform its programmatic responsibilities under the program.

**QUESTIONED COSTS**

None.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Cash Management**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NH75OT000024 and 2021**

**COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises, Federal Assistance Listing #93.391**

**County Department – Department of Public Health**

**Finding 2023 – 004 *(continued)***

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**CONTEXT**

We noted DPH does not currently track the receipt date on invoices submitted by the subrecipients. As a result, we were unable to verify if payments to the subrecipients were made within 30 days after receipt of the subrecipient’s billing. To perform our testing, we utilized the invoice date on the billings provided by the subrecipients to determine if payments were made within the 30-day requirement. Specifically, during our test of 24 subrecipients’ expenditures, we noted 15 instances where payments to the subrecipients’ appear to be submitted late, ranging from 2 to 248 days late.

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**RECOMMENDATION**

We recommend that DPH develop and implement procedures to ensure payments to subrecipients are made within 30 days after receipt of the subrecipients billing or payment request, as required. Also, we suggest DPH include a date stamp of the receipt date on each invoice to ensure compliance with the 30-day requirement.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County’s corrective action plan is on page 55.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Subrecipient Monitoring**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NH75OT000024 and 2021**

**COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises, Federal Assistance Listing #93.391**

**County Department – Department of Public Health**

**Finding 2023 – 005**

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**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 200.332. 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 Section 200.208 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 Section 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 Section 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 Section 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 Section 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, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Subrecipient Monitoring**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NH75OT000024 and 2021**

**COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises, Federal Assistance Listing #93.391**

**County Department – Department of Public Health**

**Finding 2023 – 005 *(continued)***

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**CONDITION**

During the current audit period, the Cook County Department of Public Health (DPH) did not adequately comply with its subrecipient monitoring requirements in accordance with federal regulations.

**CAUSE**

Based on discussions with management, the cause of this finding was due to DPH/CCH identifying a consultant agency to conduct the subrecipient monitoring; this was accomplished October 2023. Current Status: These documents were created, shared with the auditor pending management approval; 1) Subrecipient Monitoring Policy 2). Subrecipient Commitment Form 3). Subrecipient Determination Tool 4). Subrecipient Risk Assessment and Monitoring Guide.

**EFFECT**

Failure to adequately monitor the activities and performance of a subrecipient could result in Federal awards being used for unauthorized purposes and DPH's inability to adequately perform risk assessments on its subrecipient(s).

**QUESTIONED COSTS**

None.

**CONTEXT**

During the prior audit period, we noted 6 instances (of 27 subrecipients), whereby adequate documentation was not maintained to support both the financial and programmatic monitoring of these subrecipients. Also, we noted no evidence of the performance of subrecipients' risk assessment and whether the subrecipients were required to have a Single audit conducted. This resulted in the 2022 audit finding and subsequent corrective action planned by DPH to address the finding, which was anticipated to be completed by December 31, 2023.

During the current audit period, we received DPH's current year status of the prior audit finding, noting that risk assessment and monitoring will be ongoing during the 2023 Single audit. To assess the current year's status, we reviewed 5 of 35 subrecipients, noting that risk assessments were conducted in April 2024. We also noted that 4 of the 5 subrecipients reviewed were subject to a Single Audit per the risk assessment documentation. However, we noted no evidence financial monitoring conducted, including whether a Single Audit report was obtained and reviewed by DPH.



**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Subrecipient Monitoring**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NH75OT000024 and 2021**

**COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises, Federal Assistance Listing #93.391**

**County Department – Department of Public Health**

**Finding 2023 – 005 *(continued)***

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**IDENTIFICATION OF REPEATED FINDINGS**

Repeated (Prior Finding No. 2022-009)

**RECOMMENDATION**

We recommend DPH implement its prior corrective action plan for any future subrecipients awarded under the federal program. Also, procedures should be in place to adequately document financial monitoring conducted, as well as the review of the Single Audit report, as required by federal regulations.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County's corrective action plan is on page 56.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Subrecipient Monitoring**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NU58DP006993 and 2022/2023**

**COVID-19 - Community Health Workers for Public Health Response and Resilient, Federal Assistance Listing #93.495**

**County Department – Department of Public Health**

**Finding 2023 – 006**

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**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 200.332. 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 Section 200.208 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 Section 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 Section 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 Section 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 Section 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, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Subrecipient Monitoring**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NU58DP006993 and 2022/2023**

**COVID-19 - Community Health Workers for Public Health Response and Resilient, Federal Assistance Listing #93.495**

**County Department – Department of Public Health**

**Finding 2023 – 006 *(continued)***

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**CONDITION**

During the current audit period, the Cook County Department of Public Health (DPH) did not perform adequate monitoring of its subrecipients as required by Federal regulations.

**CAUSE**

Based on discussions with management, the cause of this finding was due to DPH/CCH identifying a consultant agency to conduct the subrecipient monitoring; this was accomplished October 2023. Current Status: These documents were created, shared with the auditor pending management approval; 1) Subrecipient Monitoring Policy 2). Subrecipient Commitment Form 3). Subrecipient Determination Tool 4). Subrecipient Risk Assessment and Monitoring Guide.

**EFFECT**

Failure to adequately monitor the activities and performance of a subrecipient could result in Federal awards being used for unauthorized purposes and DPH's inability to adequately perform risk assessments on its subrecipient(s).

**QUESTIONED COSTS**

None.

**CONTEXT**

During the current audit period, we noted 12 subrecipients were awarded funds. During our review of three (3) subrecipients, we noted the following:

- For all three subrecipients, we noted that adequate documentation was not maintained to support the financial monitoring of these subrecipients. Also, no documentation was provided to verify whether the subrecipients were required to have a Single Audit conducted, including DPH's review of the report, and if applicable, issuance of a management decision on audit findings noted as required by 2 CFR 200.332d(3).
- For one subrecipient, we noted documentation was not maintained to support DPH's evaluation of the subrecipient's risk of noncompliance and the frequency of monitoring to be conducted by DPH based on the assessed risk.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

---

**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Subrecipient Monitoring**

**Federal Department – U.S. Department of Health and Human Services**

**Federal Award Identification Number and Year: NU58DP006993 and 2022/2023**

**COVID-19 - Community Health Workers for Public Health Response and Resilient, Federal Assistance Listing #93.495**

**County Department – Department of Public Health**

**Finding 2023 – 006 *(continued)***

---

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**RECOMMENDATION**

We recommend DPH implement procedures to ensure that adequate documentation is maintained to support financial monitoring conducted, evaluation of each subrecipient’s risk of noncompliance and review of the Single Audit report, as required by federal regulations.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County’s corrective action plan is on page 56.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Procurement**

**Federal Department – Various**

**Federal Programs – Various**

**County Department – Various**

**Finding 2023 – 007**

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**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 200.318, General procurement standards (a) states “the non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non- Federal entity's documented procurement procedures must conform to the procurement standards identified in Section 200.317 through 200.327.”

In addition, 2 CFR Part 200.303 Internal controls states, “The non-Federal entity must: (a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and terms and conditions of the Federal award.”

**CONDITION**

During the current audit period, the Cook County Office of Chief Procurement Officer (OCPO) did not properly identify and report its federally funded contracts which were subjected to procurement requirements.

**CAUSE**

Based on discussions with management, this finding occurred due to the Oracle-Bonfire Integration project, which is a critical project for OCPO. The goal of the Oracle-Bonfire integration project is to remove a redundancy and manual step in the procurement process and as a result make it more efficient. Once the Oracle-Bonfire integration project goes live, when a department creates a requisition for either a new contract or amendment in Oracle, Oracle will automatically transfer that information to Bonfire, and they will no longer have to re-type the information they input in Oracle into Bonfire. Information that will be automatically transferred from Oracle into Bonfire includes key project and contract information contract funding source (federal, operational, capital, etc.) and the Purchase Order number. Bonfire has a field for federally funded projects, and ERP noticed the testing of this integration project was failing due to this field being required. Specifically, Bonfire was searching for information from Oracle to populate the field however, the funding source is not captured in Oracle so the testing would not work. OCPO was forced to deactivate the funding source field in Bonfire in order to complete testing, therefore making it difficult to readily capture the funding source of contracts.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

---

**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

---

**Procurement**

**Federal Department – Various**

**Federal Programs – Various**

**County Department – Various**

**Finding 2023 – 007 *(continued)***

---

**CAUSE** *(continued)*

In order to fulfill the audit request for FY2023 OCPO reached out to Budget for any account codes associated with federally funded contracts/purchase orders. We were provided a list of fund codes and ran a report in Oracle to capture all federally funded POs specific to the codes we were provided and compared the report to Bonfire. Upon meeting with the Bureau of Finance audit team, the OCPO learned that the report should have captured the program codes instead of the fund codes. Now that OCPO has been informed about this and where to find it we will capture the program codes associated with federally funded contracts going forward.

**EFFECT**

The failure to adequately identify and review all federally funded contracts in a timely manner resulted in an inaccurate population of federally funded contracts provided for audit.

**QUESTIONED COSTS**

None.

**CONTEXT**

We noted that OCPO utilizes a manual process for identifying and compiling its listing of federally funded contracts. This required OCPO staff to compare the listing of federally funded purchase orders generated via the Oracle accounting system (of over 4,000 individual lines) to the contracts in the Bonfire system to ensure completeness of the population listing provided for audit. As a result, we were provided with an initial population list which included two (2) federally funded contracts. This initial listing erroneously included amendments to existing contracts which were not subject to procurement. Based on our follow-up discussions with County personnel, a revised population listing of ten (10) federally funded contracts was provided.

In addition, we selected five (5) federally funded contracts for testing and noted that one (1) contract appears to be funded with a State grant. Hence, this contract should not have been included as part of the revised population listing.

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**Procurement**

**Federal Department – Various**

**Federal Programs – Various**

**County Department – Various**

**Finding 2023 – 007 *(continued)***

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**RECOMMENDATION**

We recommend that OCPO develop and implement procedures to properly identify federal funded contracts awarded during the year. We also recommend that the reconciliation of federally funded purchase orders generated via the Oracle accounting system to federal funded contracts generated via the Bonfire system be performed in a timely manner.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County's corrective action plan is on page 57.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

---

**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

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**Internal Controls over Financial Reporting and Compliance**

**Federal Department – Various**

**Federal Programs – Various**

**County Department – Various**

**Finding 2023 – 008**

---

**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... (3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation. (4) Effective control over, and accountability for, all funds, property, and other assets.”

Also, Section 200.508 Auditee Responsibilities states the auditee must: (b) Prepare appropriate financial statements, including the schedule of expenditures of federal awards in accordance with Section 200.510 Financial statements. Section 200.510 Financial Statements (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 Section 200.502.

**CONDITION**

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

**CAUSE**

Based on discussions with management, the first part of the finding occurred as a result of recording an accrual at year end in the County’s Primary Ledger. The year end accrual process requires that accruals be posted to the County’s Manual Adjustment Ledger. Additionally, the second part of the finding occurred as a result of one federal pass-through award that was not included and managed in the County’s Subrecipient Advance Tracking System. As a result, unspent advance funds at year end were not adjusted accordingly.

**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 schedule of expenditures of federal awards (SEFA). Additionally, this could impact the risk assessment and major program(s) determination process. The net effect of the current year’s analysis of these adjustments, if not adjusted, would have resulted in an overstatement of the current year’s SEFA by approximately \$14.7 million.

**QUESTIONED COSTS**

None.



**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2023**

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**SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS *(continued)***

---

**Internal Controls over Financial Reporting and Compliance**

**Federal Department – Various**

**Federal Programs – Various**

**County Department – Various**

**Finding 2023 – 008 *(continued)***

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**CONTEXT**

During our current year’s testing of the SEFA, we noted adjustments totaling \$14.7 million were made to the COVID-19 - Coronavirus State and Local Fiscal Recovery Funds program, Federal Assistance Listing 21.027 (ARPA program). These adjustments were the result of the following:

- The County recorded a duplicate grant expenditure in the amount of \$6.2 million under the portion of the grant funded by the U.S Department of the Treasury.
- We noted grant advances totaling \$13.5 million were provided to subrecipients under the portion of the grant funded by the Illinois Department of Human Services and managed by the County’s Judicial Advisory Council. Of which, only \$5M were expended as of November 30, 2023. This resulted in adjustments totaling \$8.5M to properly reflect expenditures on the final SEFA.

These adjustments did not impact our major program determination as this program was already selected for testing during fiscal year 2023 based on our preliminary risk assessment performed and program being designated as higher risk per the 2023 OMB Compliance Supplement.

**IDENTIFICATION OF REPEATED FINDINGS**

Repeated (Prior Finding No. 2022-011).

**RECOMMENDATION**

We recommend that the County continue to implement procedures to reduce the number of manual/other adjustments made to the final SEFA and to perform timely reconciliations of grant activities. We also recommend that County ensure that any grant funds advanced to subrecipients are reviewed and reconciled in a timely manner. Going forward, specific communications should be made to all County Departments to ensure any grant advances are made known to the County’s Comptroller and Budget Offices, which will allow adequate time for additional internal reviews and reconciliation.

**VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS**

The County agrees with the finding and recommendation. The County’s corrective action plan is on page 58.

**COOK COUNTY, ILLINOIS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

<b><u>Prior Year Findings</u></b>	<b><u>Current Year Status</u></b>
<b><u>Federal Award Findings</u></b>	
<b><u>Finding 2022 – 001</u></b>	
During the prior fiscal year, the Cook County Department of Planning and Development (DPD) did not comply with its FFATA reporting requirements as outlined in its grant agreement and federal regulations.	Not Repeated – During the current fiscal year, DPD implemented its corrective action plan and prepared and submitted its FFATA reporting in a timely manner.
<b><u>Finding 2022 – 002</u></b>	
During the prior fiscal year, DPD did not adequately comply with its special tests and provisions requirements in accordance with federal regulations.	Repeated – (See Finding 2023-001) first reported November 30, 2022.  This finding re-occurred due to DPD receiving invoices from subrecipients that had missing support documentation or included incorrect support documentation.
<b><u>Finding 2022 – 003</u></b>	
During the prior fiscal year, DPD did not adequately comply with federal regulations over eligibility requirements.	Not Repeated – During the current fiscal year, DPD implemented its corrective action plan.
<b><u>Finding 2022 – 004</u></b>	
During the prior fiscal year, the Cook County Department of Public Health (DPH) did not maintain adequate controls over allowable costs as required by Federal regulations.	Not Repeated – During the current fiscal year, DPH implemented its corrective action plan and maintained adequate support to ensure compliance with federal allowable costs requirements.
<b><u>Finding 2022 – 005</u></b>	
During the prior fiscal year, DPH did not maintain adequate controls over allowable costs as required by Federal regulations.	Not Repeated – During the current fiscal year, DPH implemented its corrective action plan and maintained adequate support to ensure compliance with federal allowable costs requirements.

**COOK COUNTY, ILLINOIS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

<b>Prior Year Findings</b>	<b>Current Year Status</b>
<b><u>Federal Award Findings</u></b> <i>(continued)</i>	
<b><u>Finding 2022 – 006</u></b>	
During the prior fiscal year, Cook County Health (CCH) did not comply with the reporting requirements as outlined in its grant agreement.	Not Repeated – During the current fiscal year, CCH implemented its corrective action plan and accurately prepared and submitted its grantor reports in a timely manner.
<b><u>Finding 2022 – 007</u></b>	
During the prior fiscal year, DPH did not maintain adequate controls over allowable costs as required by Federal regulations.	Not Repeated – During the current fiscal year, DPH implemented its corrective action plan and maintained adequate support to ensure compliance with federal allowable costs requirements.
<b><u>Finding 2022 – 008</u></b>	
During the prior fiscal year, DPH did not comply with its FFATA reporting requirements as outlined in its notice of award and federal regulations.	Not Repeated – During the current fiscal year, DPH implemented its corrective action plan and prepared and submitted its FFATA reporting in a timely manner.
<b><u>Finding 2022 – 009</u></b>	
During the prior fiscal year, DPH did not perform adequate monitoring of its subrecipients as required by Federal regulations.	Repeated – (See Finding 2023-005) first reported November 30, 2022.  This finding re-occurred due to DPH identifying a consultant agency to assist in performing its subrecipient monitoring in October 2023, which did not provide adequate time to fully implement its prior corrective action plan.
<b><u>Finding 2022 – 010</u></b>	
During the prior fiscal year, CCH did not accurately prepare its Period 2 report submitted via the HRSA Reporting portal in accordance with the federal reporting requirements.	Not Repeated – During the current fiscal year, CCH partially implemented its corrective action plan. The “Other Assistance Received” section of the Period 4 and Period 5 Reports submitted during fiscal year 2023 were not updated to reflect all other federal assistances received by CCH. This was not deemed to be a material non-compliance to repeat the finding.

**COOK COUNTY, ILLINOIS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2023**

**Prior Year Findings**

**Current Year Status**

**Federal Award Findings** *(continued)*

**Finding 2022 – 011**

During the prior fiscal year, the County did not maintain adequate controls over the reporting of expenditures of Federal awards.

Repeated – (See Finding 2023-008) first reported November 30, 2019.

In 2023, planned corrective actions were implemented. However, this finding reoccurred due to a year end accrual being posted in error to the County's primary ledger instead of the County's manual adjustment ledger, as well as due to one federal pass-through award that was not included and managed in the County's Subrecipient Advance Tracking System. As a result, unspent advance funds at year end were not adjusted accordingly.



**TONI PRECKWINKLE**

PRESIDENT

**Cook County Board  
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17th District

**TO:**

Syрил Thomas, Comptroller  
Office of the Comptroller

**FROM:**

Janet Hamilton, Manager, Grant Finance *JH*  
Planning and Development

**DATE:**

May 28, 2024

**SUBJECT:**

**Findings 2023-001** Emergency Solutions Grant Program (ESG) Federal Assistant Listing Number 14.231.

**Corrective Action Plan:** Cook County – DPD is aware of and is actively working to expend payments to subrecipients within 30 days of invoice receipt. Part of the problem remains the need to train subrecipients on proper invoice documentation. Many times, invoices must be returned to the subrecipients for lack of missing or incorrect information. We have new staff persons to help expedite this procedure as well as additional training to more seasoned staff to illustrate that DPD must make processing invoices paramount. To better serve subrecipients by ensuring their assets are liquid so that they can better serve their clients. We should point out it will take a few cycles to show that 100% of invoices tested have been paid within 30-days of receipt. DPD staff (Ericka Branch and Cheryl Cook) are diligently working to meet this rule. Date of completion November 30, 2024.

**SUBJECT:**

**Findings 2023-002** Community Development Block Disaster Recovery Grant (CDBG-DR) Federal Assistant Listing Number 14.269.

**Corrective Action Plan:** The corrective action plan from prior year stated that the County would begin with a process in FY2023. The CDBG-DR grant had only one new award during 2023 which was the Palatine agreement. The FFATA information was not obtained for the award and as of today has not been reported in the federal data base. We have instructed our program administrator to send the information (Donna Sanford, CDM Smith) to the Township and will have it entered (Janet Hamilton) in the FSRS system. We have designed and implemented this. Date of completion November 30, 2024.



**TONI PRECKWINKLE**

PRESIDENT

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16th District

SEAN M. MORRISON

17th District

May 31, 2024

Mr. Syril Thomas  
Comptroller  
161 North LaSalle Street, Suite 1900A  
Chicago, Illinois 60602

RE: Special Tests and Provisions (Reporting)  
Highway Planning and Construction, CFDA # 20.205  
County Department – Department of Transportation and Highways  
Finding 2023 – 003

Dear Mr. Thomas:

The Cook County Department of Transportation and Highways (DOTH) would like to respond to the FY2023 audit. As indicated in finding 2023-003, DOTH submitted BoBS 2832 reports later than 30 calendar days following the period covered, and thus, did not comply with the reporting requirements outlined in the following grant agreement(s):

- County Line Road from I-294 to North Ave (16-W7331-00-RP) - C-91-200-17
- County Line Rd from Grand Ave to Lake St (18-W7331-00-RP) - C-91-381-19

To ensure the timely submittal of BoBS 2832 reports, the following corrective action plan will be implemented by DOTH. By the close of the fiscal year on November 30, 2024, DOTH must:

1. Ensure proper training of staff and/or consultants responsible for grant reporting for projects with active grant agreements. Training will include how to gather data for the BoBS 2832 report, how to complete the BoBS 2832 report, and the cadence of reporting. A representative from the Cook County Comptroller will be invited to participate. Training materials will be distributed to participants following the session.
2. Place recurring dates on all project lead's calendars, and on the calendars of any support staff or consultants responsible for grant reporting for the project, with a reminder when the BoBS 2832 report must be submitted. Each reminder date must be sufficiently in advance to allow for the preparation, review, and final signature in order for each BoBS 2832 report to be submitted no later than 30 calendar days following the period covered by the report. The project lead will have the ultimate responsibility of ensuring that staff assigned to the project submit BoBS 2832 reports two weeks prior to due date for proper review, sign-off, and submission to Illinois Department of Transportation (IDOT) prior to the due date.

Parties responsible for overseeing the corrective action plan for the grant programs included in the 2023-003 findings:

- Nathan Roseberry, Assistant Superintendent and Interim Chief Engineer of Construction
- Aaron Lebowitz, Deputy Bureau Chief of Construction

Sincerely,

Jennifer "Sis" Killen, P.E., PTOE



# COOK COUNTY HEALTH

## Leadership

Toni Preckwinkle  
President  
Cook County Board of Commissioners

Israel Rocha, Jr.  
Chief Executive Officer  
Cook County Health

## Board of Directors

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Heather M. Prendergast, MD, MS, MPH  
Robert G. Reiter, Jr.  
Sam A Robinson, III, PhD  
Otis L. Story, Sr.

May 31, 2024

To: Syril Thomas  
County Comptroller

From: Tameika Elzy  
Director of Grants Accounting

Subject: Corrective Action Finding 2023-004, 2023-005, 2023-006

CC: Scott Spencer, Pamela Cassara, Rolando De Luna, Hasbrouck, Gina Massuda-Barnett

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Please allow this correspondence to serve as Cook County Health (CCH) and Cook County Department of Public Health (CCDPH) response to the FY 2023 audit findings. During the FY2023 Single Audit, three audit findings were identified by Washington, Pittman & McKeever, LLC. CCH and CCDPH will address the recommendations of the auditors by taking the following Corrective Action Plans (CAP) outlined below:

### Finding 2023– 004

#### CONDITION

During the current audit period, the Cook County Department of Public Health (DPH) did not adequately comply with its cash management requirements in accordance with federal regulations.

#### CORRECTIVE ACTION:

The CCDPH will work with program staff to develop and implement a vendor receipt tracker, contingency plan to continue the workflow in the event a vacancy occurs; monitor to ensure the Grant AP and Procurement process follow established process for timely award of subrecipient contracts; provide subrecipients with documented processes for submitting invoices for reimbursement; create an internal AP document to track lead time in processing invoices. Anticipated completion of the corrective action is estimated to be December 31, 2024.

The corrective action will be coordinated by the Director of Grants Accounting.

## **Finding 2023 – 005**

### **CONDITION**

During the current audit period, the Cook County Department of Public Health (DPH) did not adequately comply with its subrecipient monitoring requirements in accordance with federal regulations.

### **CORRECTIVE ACTIONS**

DPH will implement prior corrective action plan for future subrecipients awarded with federal funds. The corrective measure will include adequately documenting financial monitoring and review of single audit reports. Management Approval of the Policy and Tools have been shared with the auditors. Implementation Phase includes but will not be limited to 1) identifying designated personnel team/consultant, 2) training staff, and 3) monitoring plan to ensure that the policy is followed. Anticipated completion of the corrective action is estimated to be December 31, 2024.

The corrective action will be coordinated by the Director of Grants Accounting.

## **Finding 2023 – 006**

### **CONDITION**

During the current audit period, the Cook County Department of Public Health (DPH) did not perform adequate monitoring of its subrecipients as required by Federal regulations.

### **CORRECTIVE ACTIONS**

DPH will implement procedures to ensure that the subrecipient monitoring process is adequately documented to ensure financial monitoring is performed, the subrecipient's risk of noncompliance is evaluated, and the process includes the review of single audit reports. Management Approval of the Policy and Tools have been shared with the auditors. Implementation Phase includes but will not be limited to 1) identifying designated personnel team/consultant, 2) training staff, and 3) monitoring plan to ensure that the policy is followed. Anticipated completion of the corrective action is estimated to be December 31, 2024.

The corrective action will be coordinated by the Director of Grants Accounting.





**TONI PRECKWINKLE**

PRESIDENT

**Cook County Board  
of Commissioners**

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SEAN M. MORRISON

17th District

Date: May 30, 2024

To: Syril Thomas, Comptroller

From: Sheena Aikens, Deputy Chief Procurement Officer - Operations *Sheena Aikens*

Subject: Finding 2023-007 Single Audit Corrective Action Plan

The Office of the Chief Procurement Officer has prepared a corrective action plan for finding 2023-007 related to the County's fiscal year ending November 30, 2023. The auditors stated concerns regarding the controls over the completeness of the population reported and noted that during the current audit period the Cook County Office of The Chief Procurement Officer (OCPO) did not properly identify and report its federally funded contracts which are subjected to procurement requirements.

Based upon our review of finding 2023-007, the Office of The Chief Procurement Officer shall implement the following plan to address the finding:

- A field in Bonfire that indicates whether a contract is federally funded, which was de-activated, because it caused the important Oracle-Bonfire integration project test to fail, has been activated in Bonfire. Effective immediately, all contract records will have the funding source indicated for reporting purposes.
- OCPO reached out to Budget for account codes associated with federally funded contracts/ purchase orders due to the funding source information not being readily available in Bonfire. We were provided fund codes and ran a report in Oracle to capture all federally funded POs specific to the codes we were provided and compared the report to Bonfire. Upon meeting with the BOF audit team, the OCPO learned that the report should have captured the program codes and EBS award types instead of the fund codes. Now that OCPO has this information we will capture the program codes and EBS award types associated with federally funded contracts going forward.

The plan will be completed and coordinated by the Deputy Chief Procurement Officer of Operations no later than November 2024 and will address the identified concerns.



**COOK COUNTY**  
**BUREAU OF**  
**FINANCE**

**Syril Thomas**  
Comptroller  
(312) 603-7385  
Syril.Thomas@cookcountyil.gov

161 N. Clark, 19th Floor  
Suite 1900A  
Chicago, IL., 60601

**TONI PRECKWINKLE**  
President  
Cook County Board  
of Commissioners

Date: May 30, 2024

TARA STAMPS  
1st District

To: Syril Thomas, Comptroller

DENNIS DEER  
2nd District

From: Rolando De Luna, Director of Grants Management

BILL LOWRY  
3rd District

Subject: Finding 2023-008 Single Audit Corrective Action Plan

STANLEY MOORE  
4th District

MONICA GORDON  
5th District

The Office of the Comptroller has prepared a corrective action plan for finding 2023-008 related to the County's fiscal year ending November 30, 2023. As part of the audit, there were financial accounting deficiencies detected by the auditors.

DONNA MILLER  
6th District

ALMA E. ANAYA  
7th District

Based upon our review of Finding 2023-008, the Office of the Comptroller shall implement the following plan to address the finding:

ANTHONY QUEZADA  
8th District

MAGGIE TREVOR  
9th District

- The Office of the Comptroller, in coordination with the Department of Budget and Management Services, will develop a process to coordinate accrual entry requests related to Special Purpose Funds. The plan will include sending accrual requests for Special Purpose Funds to both the General Accounting Unit and the Grants Unit to prevent any duplicative entries associated with the year-end accrual exercise.

BRIDGET GAINER  
10th District

JOHN P. DALEY  
11th District

BRIDGET DEGNEN  
12th District

- The Office of the Comptroller in coordination with the Department of Management and Budget will establish a process that will include the tracking and spending level of all advances regardless of funding source to ensure that year end outstanding advances are properly reclassified.

JOSINA MORITA  
13th District

SCOTT R. BRITTON  
14th District

KEVIN B. MORRISON  
15th District

The plan will be completed and coordinated by the Office of the Comptroller's Director of Grants Management no later than November 2024 and will address the identified deficiencies.

FRANK J. AGUILAR  
16th District

SEAN M. MORRISON  
17th District