



**WASHINGTON,  
PITTMAN &  
MCKEEVER, LLC**

**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, 2024**



**COOK COUNTY, ILLINOIS**

**SINGLE AUDIT REPORT**

**FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2024**

**TABLE OF CONTENTS**

	<b><u>P A G E</u></b>
INDEPENDENT AUDITOR’S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	3 – 4
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	5 – 19
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	20 – 22
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	23 – 26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	
SECTION I – SUMMARY OF AUDITOR’S RESULTS	27 – 28
SECTION II – FINANCIAL STATEMENT FINDINGS	28
SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS	29 – 35
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN	36 – 41



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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, 2024, 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, 2024, 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 30, 2025**

**COOK COUNTY, ILLINOIS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended November 30, 2024**

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 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	11989	54308	N/A	Juvenile Temporary Detention Center	\$ -	\$ 146,610
Child Nutrition Program	10.553	15-016-472P-00	12213	54508	N/A	Juvenile Temporary Detention Center	-	53,878
Total School Breakfast Program							-	200,488
<b>National School Lunch Program</b>								
Child Nutrition Program	10.555	15-016-472P-00	11990	54307	N/A	Juvenile Temporary Detention Center	-	259,223
Child Nutrition Program	10.555	15-016-472P-00	12214	54507	N/A	Juvenile Temporary Detention Center	-	166,174
Child Nutrition Program (Non-Cash Award)	10.555	N/A	N/A	N/A	N/A	Juvenile Temporary Detention Center	-	23,055
Total National School Lunch Program							-	448,452
Total Child Nutrition Cluster							-	648,940
<i>Illinois Department of Human Services</i>								
<b>WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>								
IDHS Supplemental WIC	10.557	FCSCQ00833	11955	54248	N/A	Public Health	-	734,590
IDHS Supplemental WIC	10.557	FCSDQ00833	12201	54428	N/A	Public Health	-	406,541
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children							-	1,141,131
Total U.S. Department of Agriculture							-	1,790,071
<b>U.S. DEPARTMENT OF COMMERCE</b>								
Pass-Through Programs From:								
<i>Chicago Cook Workforce Partnership</i>								
<b>Economic Development Cluster:</b>								
<b>Economic Adjustment Assistance</b>								
Economic Development Administration Good Jobs Challenge Program	11.307	ED22HDQ3070112	12252	54375	N/A	Bureau of Economic Development	14,583	74,230
Total Economic Development Cluster							14,583	74,230
Total U.S. Department of Commerce							14,583	74,230
<b>U.S. DEPARTMENT OF DEFENSE</b>								
Pass-Through Programs From:								
<i>University of Illinois</i>								
<b>Community Investment</b>								
Community Investment	12.600	MCS1999-22-01	11819	54376	N/A	Bureau of Economic Development	-	66,865
Total Community Investment							-	66,865
Total U.S. Department of Defense							-	66,865

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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 HOUSING AND URBAN DEVELOPMENT</b>								
Direct Programs:								
<b>CDBG - Entitlement/Special Purpose Grants Cluster:</b>								
<b>Community Development Block Grants/Entitlement Grants</b>								
Community Development Block Grant	14.218	N/A	10657	53469	9421701	Department of Planning and Development	814,911	814,911
Community Development Block Grant	14.218	N/A	10756	53601	9421801	Department of Planning and Development	25,000	250,496
Community Development Block Grant	14.218	N/A	11106	53741	N/A	Department of Planning and Development	-	(1,620)
COVID-19 Community Development Block Grant	14.218	N/A	11888	54026	N/A	Department of Planning and Development	(9,690)	481,497
Community Development Block Grant	14.218	N/A	11654	54146	N/A	Department of Planning and Development	64,209	128,920
Community Development Block Grant	14.218	N/A	11891	54154	N/A	Department of Planning and Development	3,433,840	4,370,060
Community Development Block Grant	14.218	N/A	12104	54327	N/A	Department of Planning and Development	3,318,664	3,825,845
Community Development Block Grant	14.218	N/A	12342	54487	N/A	Department of Planning and Development	10,929	10,929
CDBG - Entitlement/Special Purpose Grants Cluster							<u>7,657,863</u>	<u>9,881,038</u>
<b>Emergency Solutions Grant Program</b>								
COVID-19 - Emergency Solutions Grant	14.231	N/A	11353	53993	N/A	Department of Planning and Development	-	(8,069)
Emergency Solutions Grant	14.231	N/A	11906	54155	N/A	Department of Planning and Development	338,537	338,537
Emergency Solutions Grant	14.231	N/A	12105	54326	N/A	Department of Planning and Development	792,106	792,106
Emergency Solutions Grant	14.231	N/A	12362	54488	N/A	Department of Planning and Development	17,345	17,345
Total Emergency Solutions Grant Program							<u>1,147,988</u>	<u>1,139,919</u>
<b>HOME Investment Partnerships Program</b>								
HOME Investment Partnerships Program	14.239	N/A	10402	53240	N/A	Department of Planning and Development	-	123,822
HOME Investment Partnerships Program	14.239	N/A	10646	53493	N/A	Department of Planning and Development	(530,932)	(619,444)
HOME Investment Partnerships Program	14.239	N/A	10757	53593	N/A	Department of Planning and Development	(1,557,817)	(1,634,442)
HOME Investment Partnerships Program	14.239	N/A	11108	53740	N/A	Department of Planning and Development	-	22,020
HOME Investment Partnerships Program	14.239	N/A	11412	53956	N/A	Department of Planning and Development	668,626	696,498
HOME Investment Partnerships Program	14.239	N/A	11644	54147	N/A	Department of Planning and Development	150,078	18,181
HOME Investment Partnerships Program	14.239	N/A	12038	54153	N/A	Department of Planning and Development	-	532,787
COVID-19 - HOME Investment Partnerships Program	14.239	N/A	11911	54211	N/A	Department of Planning and Development	-	255,031
Total HOME Investment Partnerships Program							<u>(1,270,045)</u>	<u>(605,547)</u>
<b>CDBG - Disaster Recovery Grants Cluster:</b>								
<b>Hurricane Sandy Community Development Block Grant</b>								
<b>Disaster Recovery Grants (CDBG-DR)</b>								
CDBG Disaster Relief	14.269	N/A	10011	50685	9101401	Department of Planning and Development	4,582,726	4,903,055
Total CDBG - Disaster Recovery Grants Cluster							<u>4,582,726</u>	<u>4,903,055</u>
<b>Lead Hazard Reduction Demonstration Grant Program</b>								
Lead Hazard Reduction	14.905	N/A	11609	54157	N/A	Public Health	-	871,370
Total Lead Hazard Reduction Demonstration Grant Program							<u>-</u>	<u>871,370</u>
<b>Total U.S. Department of Housing and Urban Development</b>							<u>12,118,532</u>	<u>16,189,835</u>

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards *(continued)*

For the Year Ended November 30, 2024

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</b>								
Direct Programs:								
<b>Justice Systems Response to Families</b>								
Justice for Family Program	16.021	N/A	11272	54004	N/A	Chief Judge	187,687	193,049
Total Justice Systems Response to Families							187,687	193,049
<b>Shepard and Byrd Hate Crimes Program</b>								
Against Hate Crimes Program	16.040	N/A	12013	54534	N/A	State's Attorney	-	78,207
Total Shepard and Byrd Hate Crimes Program							-	78,207
<b>Services for Trafficking Victims</b>								
Human Trafficking Task Force	16.320	N/A	11613	53907	N/A	State's Attorney	-	233,595
Total Services for Trafficking Victims							-	233,595
<b>Missing Children's Assistance</b>								
Internet Crimes Against Children	16.543	N/A	11602	53905	N/A	State's Attorney	-	614,716
Total Missing Children's Assistance							-	614,716
<b>Delinquency Prevention Program</b>								
Building Local Continuums of Care to Support Youth Success (CSYS)	16.548	N/A	12112	54553	N/A	Chief Judge	-	83,466
Total Delinquency Prevention Program							-	83,466
<b>Drug Court Discretionary Grant Program</b>								
Skokie Adult Drug Treatment Court	16.585	N/A	11634	53898	N/A	State's Attorney	77,976	172,253
OCJ Veteran Treatment Court Mentor Program	16.585	N/A	11322	54008	N/A	Chief Judge	-	59,077
South Suburban Drug Court Enhancement	16.585	N/A	11601	54226	N/A	Chief Judge	-	63,116
Total Drug Court Discretionary Grant Program							77,976	294,446
<b>Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program</b>								
Improving Criminal Response to Sexual Assault	16.590	N/A	12002	54289	N/A	State's Attorney	36,435	139,378
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program							36,435	139,378
<b>Public Safety Partnership and Community Policing Grants</b>								
Law Enforcement Mental Health and Wellness Act	16.710	N/A	12085	54538	N/A	Office Of The Sheriff	-	28,033
Total Public Safety Partnership and Community Policing Grants							-	28,033
<b>DNA Backlog Reduction Program</b>								
Prosecuting Cold Cases DNA Program	16.741	N/A	11869	54100	N/A	State's Attorney	-	194,013
Total DNA Backlog Reduction Program							-	194,013

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards *(continued)*

For the Year Ended November 30, 2024

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 <i>(continued)</i></b>								
Direct Programs <i>(continued)</i> :								
<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	-	(46,544)
Juvenile Justice and Mental Health Collaboration	16.745	N/A	11374	54030	N/A	Public Health	-	179,478
Total Criminal and Juvenile Justice and Mental Health Collaboration Program							-	132,934
<b>Economic, High-Tech, and Cyber Crime Prevention</b>								
SAO Intellectual Property Enforcement Program	16.752	N/A	11791	53909	N/A	State's Attorney	-	6,179
Economic, High-Tech, and Cyber Crime Prevention	16.752	N/A	11913	54383	N/A	Office Of The Sheriff	-	73,426
Total Economic, High-Tech, and Cyber Crime Prevention							-	79,605
<b>Second Chance Act Reentry Initiative</b>								
Risk, Need, Responsivity, Strategy for Recidivism Reduction	16.812	N/A	10766	53696	N/A	Adult Probation Department	-	23,672
Second Chance Act Pay Success Initiative	16.812	N/A	11703	54333	N/A	Office Of The Sheriff	-	1,058
Total Second Chance Act Reentry Initiative							-	24,730
<b>Postconviction Testing of DNA Evidence</b>								
Post Conviction DNA	16.820	N/A	11604	54229	N/A	State's Attorney	-	186,386
Total Postconviction Testing of DNA Evidence							-	186,386
<b>Justice Reinvestment Initiative</b>								
Justice Reinvestment Initiative	16.827	N/A	11085	53825	N/A	State's Attorney	-	278,459
Total Justice Reinvestment Initiative							-	278,459
<b>Indigent Defense</b>								
Indigent Defense	16.836	N/A	11103	53828	N/A	Public Defender	-	438
Total Indigent Defense							-	438
<b>Comprehensive Opioid, Stimulant, and other Substances Use Program</b>								
Comprehensive Opioid Abuse Site-Based Program	16.838	N/A	10879	53711	N/A	Public Health	101,437	124,390
COSSAP	16.838	N/A	11376	54029	N/A	Public Health	190,721	428,352
COSSAP #2	16.838	N/A	11867	54364	N/A	Public Health	-	446,788
Total Comprehensive Opioid, Stimulant, and other Substance Use Program							292,158	999,530
<b>Equitable Sharing Program</b>								
Equitable Sharing - Justice	16.922	N/A	10603	53583	N/A	State's Attorney	-	552,528
Equitable Sharing - Justice	16.922	N/A	10737	53650	N/A	Office Of The Sheriff	-	337,199
Total Equitable Sharing Program							-	889,727
<b>Crime Victim Assistance/Discretionary Grants</b>								
Collaboration of Helpers Lowering Death of Children	16.582	N/A	11061	53831	N/A	Public Health	-	14,176

\* Denotes Major Program



# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards *(continued)*

For the Year Ended November 30, 2024

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</b> <i>(continued)</i>								
Pass-Through Program From:								
Center for Justice Innovation								
<b>Crime Victim Assistance/Discretionary Grants</b>								
Victim and Witness Support Materials	16.582	15POVC-23-GK-00799-NONF	12224	54683	N/A	State's Attorney	-	9,560
Total Crime Victim Assistance/Discretionary Grants							-	23,736
<i>Illinois Criminal Justice Information Authority</i>								
<b>COVID-19 - Coronavirus Emergency Supplemental Funding</b>								
COVID-19 - SHE Coronavirus Emergency Supplemental Funding	16.034	820003	11339	53979	N/A	Office Of The Sheriff	-	(49,239)
Total COVID-19 - Coronavirus Emergency Supplemental Funding							-	(49,239)
<b>Crime Victim Assistance</b>								
Victims of Crime	16.575	221029	11651	54080	N/A	State's Attorney	-	1,964
Prosecution Based Victim	16.575	221442	11691	54078	N/A	State's Attorney	-	107,047
Prosecution Based Victim	16.575	222042	12064	54455	N/A	State's Attorney	-	453,830
Underserved Victims of Crime	16.575	222126	12124	54558	N/A	State's Attorney	-	274,730
Total Crime Victim Assistance							-	837,571
<b>Violence Against Women Formula Grants</b>								
Domestic Violence Multi-disciplinary Team Response	16.588	*	621071	11857	54283	N/A	State's Attorney	120,622
Sexual Assault Multi-disciplinary Team Response	16.588	*	621061	11838	54285	N/A	State's Attorney	23,303
Domestic Violence Multi-disciplinary Team Response	16.588	*	622071	12059	54462	N/A	State's Attorney	285,341
Sexual Assault Multi-disciplinary Team Response	16.588	*	622061	12061	54464	N/A	State's Attorney	267,604
Total Violence Against Women Formula Grants							696,870	1,370,960
<b>Residential Substance Abuse Treatment for State Prisoners</b>								
Residential Substance Abuse Treatment	16.593	919003	11866	54311	N/A	Office Of The Sheriff	-	(14,546)
Residential Substance Abuse Treatment	16.593	920010	12107	54483	N/A	Office Of The Sheriff	-	73,299
Total Residential Substance Abuse Treatment for State Prisoners							-	58,753
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>								
Complex Drug Prosecution	16.738	420089	11767	54098	N/A	State's Attorney	-	1,327
Complex Drug Prosecution	16.738	421089	12000	54279	N/A	State's Attorney	-	459,246
Law Enforcement Response to Drugs	16.738	420743	11868	54312	N/A	Office Of The Sheriff	-	718
Law Enforcement Response to Drugs	16.738	420843	12055	54481	N/A	Office Of The Sheriff	-	54,524
OCJ Justice Assistance Grant ATBIIIC2	16.738	420075	12067	54541	N/A	Office Of The Chief Judge	-	49,951
<i>City of Chicago</i>								
Justice Assistance Grant	16.738	O-BJA-2021-135004	11814	54374	N/A	Justice Advisory Council	315,141	315,141
Total Edward Byrne Memorial Justice Assistance Grant Program							315,141	880,907
<i>National Council of Juvenile and Family Court Judges</i>								
<b>OVW Technical Assistance Initiative Safer Parenting Facilitation</b>								
Safer Parenting Facilitation and Civil Protection Orders (CPOs) Project	16.526	39024-SR-2	12173	54638	N/A	Office Of The Chief Judge	-	2,119
Total OVW Technical Assistance Initiative Safer Parenting Facilitation							-	2,119

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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>								
Pass-Through Program From (continued):								
Illinois Department of Human Services								
<b>Juvenile Justice and Delinquency Prevention</b>								
Juvenile Justice and Delinquency Prevention	16.540	FCSAR06018	11478	54200	N/A	Juvenile Probation	-	(26,296)
Juvenile Justice and Delinquency Prevention	16.540	FCSBR06018	11723	54356	N/A	Juvenile Probation	-	30,964
Total Juvenile Justice and Delinquency Prevention							-	4,668
Winnebago County								
<b>Project Safe Neighborhoods</b>								
Project Safe Neighborhoods	16.609	O-BJA-2021-94005	11789	54378	N/A	Juvenile Temporary Detention Center	24,197	24,886
Total Project Safe Neighborhoods							24,197	24,886
Impact Justice								
<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	(4,215)	(2,820)
Total PREA Program: Strategic Support for PREA Implementation							(4,215)	(2,820)
<b>Paul Coverdell Forensic Sciences Improvement Grant Program</b>								
Postmortem Toxicology Outsourcing Program	16.742	722504	12116	54348	N/A	Medical Examiner's Office	-	178,734
Total Paul Coverdell Forensic Sciences Improvement Grants Program							-	178,734
<b>Total U.S. Department of Justice</b>							1,626,249	7,780,987
<b>U.S. DEPARTMENT OF LABOR</b>								
Direct Programs:								
<b>Community Project Funding/ Congressionally Directed Spending</b>								
CCH EMT Apprenticeship Program	17.289	N/A	11970	54449	N/A	Public Health	80,265	197,742
Total Community Project Funding/ Congressionally Directed Spending							80,265	197,742
<b>Total U.S. Department of Labor</b>							80,265	197,742
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Direct Programs:								
<b>Public Transportation Innovation</b>								
Engaging South Cook Residents to Fair Transit	20.530	N/A	11606	54178	N/A	Highway	-	133,809
Total Public Transportation Innovation							-	133,809
Pass-Through Programs From:								
Illinois Department of Transportation								
<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	-	2,964,458
DOTH Old Orchard Road (CMAQ)	20.205	C-91-242-16	12111	53986	N/A	Highway	-	4,529,196
DOTH 88th/Cork Avenue at I-294 Interchange	20.205	C-91-008-20	12157	53814	N/A	Highway	-	1,546,452
DOTH Old Orchard Road (HPP)	20.205	C-91-242-16	12176	54556	N/A	Highway	-	36,417
Total Highway Planning and Construction							-	9,076,523

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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	
U.S. DEPARTMENT OF TRANSPORTATION (continued)									
Pass-Through Program From (continued):									
Illinois Department of Transportation (continued):									
Highway Safety Cluster:									
State and Community Highway Safety									
2023 SHE STEP	20.600	HS-24-0070	12011	54332	N/A	Office Of The Sheriff	-	160,513	
Total Highway Safety Cluster							-	160,513	
Illinois Emergency Management Agency									
Interagency Hazardous Materials Public Sector Training and Planning Grants									
Hazardous Materials Emergency Preparedness	20.703	22COOKHME	11952	54453	N/A	Emergency Mgt Regional Security	-	2,419	
Total Interagency Hazardous Materials Public Sector Training and Planning Grants							-	2,419	
Total U.S. Department of Transportation							-	9,373,264	
U.S. DEPARTMENT OF THE TREASURY									
Direct Programs:									
Equitable Sharing									
Equitable Sharing - Treasury	21.016	N/A	10637	53582	N/A	State's Attorney	-	93,803	
Equitable Sharing - Treasury	21.016	N/A	10739	53651	N/A	Office Of The Sheriff	-	104,077	
Total Equitable Sharing							-	197,880	
COVID-19 - Coronavirus Relief Fund									
COVID-19 - Coronavirus Relief Fund	21.019	N/A	11140	20192	N/A	Office of the Chief Financial Officer	-	(6,256)	
Total COVID-19 - Coronavirus Relief Fund							-	(6,256)	
COVID-19 - Emergency Rental Assistance Program									
COVID-19 - Emergency Rental Assistance	21.023	N/A	N/A	20197	N/A	Department of Planning and Development	(17,648)	226,385	
Total COVID-19 Emergency Rental Assistance Program							(17,648)	226,385	
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60162	N/A	Various	-	50,029,918
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60317	N/A	Various	7,222,508	7,261,262
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60363	N/A	Various	-	6,756,631
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60437	N/A	Various	886,627	897,641
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60521	N/A	Various	7,076,286	7,076,286
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60713	N/A	Various	1,005,548	1,166,466
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	60977	N/A	Various	212,000	1,786,622
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61064	N/A	Various	-	227,678
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61161	N/A	Various	-	3,955,691
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61232	N/A	Various	2,816,242	2,816,242
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61315	N/A	Various	20,185,028	20,185,028
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61442	N/A	Various	-	579,719
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61625	N/A	Various	1,275,028	1,275,028
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61701	N/A	Various	-	296,590
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61825	N/A	Various	933,585	933,585

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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	
U.S. DEPARTMENT OF THE TREASURY (continued)									
Direct Programs (continued) :									
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (continued)									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	61912	N/A	Various	-	256,382
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62179	N/A	Various	131,891	1,748,954
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62219	N/A	Various	1,682,956	1,682,956
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62350	N/A	Various	2,187,323	2,507,586
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62410	N/A	Various	-	4,989,373
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62550	N/A	Various	4,572,746	4,572,746
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62642	N/A	Various	26,945,285	26,945,285
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62742	N/A	Various	33,610	301,208
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	62841	N/A	Various	136,048	136,048
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63077	N/A	Various	5,332,442	5,332,572
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63162	N/A	Various	2,474,916	3,230,330
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63201	N/A	Various	-	195
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63314	N/A	Various	411,286	411,286
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63464	N/A	Various	42,322	4,805,654
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63519	N/A	Various	5,870,692	5,971,011
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63637	N/A	Various	-	4,830,707
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63711	N/A	Various	-	428,084
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63810	N/A	Various	-	419,683
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	63962	N/A	Various	-	102,290
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64056	N/A	Various	3,372,028	3,372,028
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64142	N/A	Various	1,901,142	1,901,142
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64242	N/A	Various	1,340,454	1,612,059
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64310	N/A	Various	484,021	484,021
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64464	N/A	Various	-	121,161
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64576	N/A	Various	478,546	683,542
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64679	N/A	Various	597,707	859,254
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64712	N/A	Various	-	158,560
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64879	N/A	Various	372,338	372,338
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	64912	N/A	Various	-	8,170
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65064	N/A	Various	-	566,403
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65121	N/A	Various	50,321,795	50,321,795
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65262	N/A	Various	-	72,758
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65350	N/A	Various	600,973	600,973
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65462	N/A	Various	9,174	1,388,699
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65564	N/A	Various	38,351	38,351
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65656	N/A	Various	-	788,970
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65712	N/A	Various	-	750,444
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	65937	N/A	Various	994,432	1,219,088
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66064	N/A	Various	214,168	518,136
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66174	N/A	Various	1,317,106	1,317,106
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66225	N/A	Various	1,138,476	1,264,418
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66362	N/A	Various	810,780	810,780
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66464	N/A	Various	-	219,734
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66514	N/A	Various	2,690,223	2,928,985
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66861	N/A	Various	310,554	310,554
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	66950	N/A	Various	825,309	825,309
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67076	N/A	Various	7,347	152,018

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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	
U.S. DEPARTMENT OF THE TREASURY (continued)									
Direct Programs (continued) :									
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (continued)									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67164	N/A	Various	1,313,558	1,313,558
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67210	N/A	Various	-	10,370,579
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67362	N/A	Various	66,018	66,018
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67464	N/A	Various	-	392,285
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67662	N/A	Various	7,381,836	7,381,836
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67725	N/A	Various	116,502	116,502
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67864	N/A	Various	-	441,007
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	N/A	N/A	67962	N/A	Various	-	398,684
Pass-Through Programs From:									
Illinois Department of Human Services									
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds									
COVID-19 - 2024 Home Visiting	21.027	*	FCSDV05311	12192	54435	N/A	Public Health	-	91,096
COVID-19 - 2023 Home Visiting	21.027	*	FCSCS05311	11946	54434	N/A	Public Health	-	122,765
COVID-19 - Cook County Violence Prevention	21.027	*	FCSCX06829	N/A	20201	N/A	Justice Advisory Council	10,335,463	10,335,463
Illinois Department of Commerce and Economic Opportunity									
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds									
COVID-19 BoED DCEO Community Navigator	21.027	*	21-483004	11510	54195	N/A	Office of Economic Development	517,209	529,400
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds								178,989,879	279,142,726
Total U.S. Department of the Treasury								178,972,231	279,560,735
U.S. ENVIRONMENTAL PROTECTION AGENCY									
Direct Programs:									
Air Pollution Control Program Support									
2021 Air Pollution	66.001		N/A	11482	53953	N/A	Environmental Control	-	(18,907)
2023 Air Pollution	66.001		N/A	11999	54274	N/A	Environmental Control	-	630,295
Total Air Pollution Control Program Support								-	611,388
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act									
Air Pollution Particulate	66.034		N/A	11649	54144	N/A	Environmental Control	-	63,088
Air Pollution Particulate	66.034		N/A	12121	54519	N/A	Environmental Control	-	108,469
Air Monitoring Equipment	66.034		N/A	11994	54530	N/A	Environmental Control	-	331,500
Air Monitoring Equipment (IRA)	66.034		N/A	12003	54533	N/A	Environmental Control	-	83,580
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act								-	586,637
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements									
Brownfields Revolving Loan Funds Coalition	66.818		N/A	10857	53700	N/A	Environmental Control	-	(9,707)
Brownfield Assessment	66.818		N/A	10856	53701	N/A	Environmental Control	-	(1,999)
Total Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements								-	(11,706)

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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	
U.S. ENVIRONMENTAL PROTECTION AGENCY (continued)									
Pass-Through Programs From:									
Illinois Emergency Management Agency									
State and Tribal Indoor Radon Grants									
Radon Awareness	66.032	24RDNCOOK	12063	54259	N/A	Public Health	-	8,375	
Total State and Tribal Indoor Radon Grants							-	8,375	
Illinois Department of Public Health									
Performance Partnership Grants									
Safe Drinking Water	66.605	38080017K	11742	54166	N/A	Public Health		1,568	
Safe Drinking Water	66.605	48080017L	12075	54338	N/A	Public Health	-	14,813	
Total Performance Partnership Grants							-	16,381	
University of Illinois									
Pollution Prevention Grants Program									
Pollution Prevention	66.708	111050-19278	11931	54401	N/A	Environmental Control	-	19,110	
Total Pollution Prevention Grants Program							-	19,110	
Total U.S. Environmental Protection Agency							-	1,230,185	
U.S. DEPARTMENT OF ENERGY									
Direct Programs:									
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance									
Chicagoland Solar Collaborative	81.117	N/A	12202	54564	N/A	Office of Economic Development	-	79,149	
Total Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance							-	79,149	
Total U.S. Department of Energy							-	79,149	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Direct Programs:									
Substance Abuse and Mental Health Services Projects of Regional and National Significance									
CCH Partnerships to Prevent Opioid Overdose Deaths P-POD	93.243	*	N/A	11799	54134	N/A	Department of Public Health	40,139	166,331
CCH Cook County Offender Re-Entry	93.243	*	N/A	11895	54261	N/A	Department of Public Health	116,651	116,794
CCH Acupuncture in the Emergency Dept (AED)	93.243	*	N/A	11901	54262	N/A	Department of Public Health	12,454	209,290
CCH Project Reach Out	93.243	*	N/A	12005	54266	N/A	Department of Public Health	84,671	347,961
CCH Project Reach Out	93.243	*	N/A	11754	54340	N/A	Department of Public Health	-	11,488
CCH Offender Reentry	93.243	*	N/A	12089	54440	N/A	Department of Public Health	363,960	409,876
CCH Project Reach Out	93.243	*	N/A	12236	54444	N/A	Department of Public Health	19,652	55,707
OCJ SAMHSA WRAP	93.243	*	N/A	11475	53888	N/A	Office of the Chief Judge	-	52
OCJ SAMHSA WRAP	93.243	*	N/A	11738	54064	N/A	Office of the Chief Judge	-	22,035
OCJ SAMHSA North Drug Court Enhancement	93.243	*	N/A	11741	54065	N/A	Office of the Chief Judge	-	160,135
OCJ Drug and Mental Health -Y5	93.243	*	N/A	11930	54298	N/A	Office of the Chief Judge	-	169,015
OCJ SAMHSA WRAP	93.243	*	N/A	11973	54299	N/A	Office of the Chief Judge	-	124,767
OCJ South Suburban Drug Court Expansion - Y2	93.243	*	N/A	11997	54304	N/A	Office of the Chief Judge	-	140,726
OCJ South Suburban Drug Court Expansion - Y3	93.243	*	N/A	12234	54499	N/A	Office of the Chief Judge	-	40,555

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)									
Direct Programs (continued) :									
Substance Abuse and Mental Health Services Projects of Regional and National Significance (continued)									
OCJ SAMHSA WRAP	93.243	*	N/A	12220	54501	N/A	Office of the Chief Judge	-	65,855
OCJ North Suburban ADTC Expansion Program - Y1	93.243	*	N/A	11998	54505	N/A	Office of the Chief Judge	-	99,637
OCJ North Suburban ADTC Expansion Program - Y2	93.243	*	N/A	12235	54634	N/A	Office of the Chief Judge	-	37,011
Pass-Through Programs From:									
Illinois Department of Human Services									
Substance Abuse and Mental Health Services Projects of Regional and National Significance									
IL Prevent Overdose/Prescription	93.243	*	43CCZ03775	12040	54425	N/A	Public Health	-	28,951
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance								637,527	2,206,186
Direct Programs:									
Advanced Nursing Education Workforce Grant Program									
Advanced Nurse Education (SANE)	93.247		N/A	11737	54127	N/A	Public Health	-	190
ANE Nurse Practitioner Residency	93.247		N/A	11732	54128	N/A	Public Health	-	410,260
ANE Nurse Practitioner Residency	93.247		N/A	11939	54249	N/A	Public Health	-	(3,420)
Advanced Nurse Education (SANE)	93.247		N/A	11953	54260	N/A	Public Health	-	121,718
ANE Nurse Practitioner Residency	93.247		N/A	12181	54432	N/A	Public Health	-	43,535
Total Advanced Nursing Education Workforce Grant Program								-	572,283
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT)									
Health Department Response to Public Health or Healthcare Crises									
COVID 19 - Health Equity Initiative	93.391		N/A	11442	54151	N/A	Public Health	5,157,425	9,263,631
Total COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT)									
Health Department Response to Public Health or Healthcare Crises								5,157,425	9,263,631
COVID-19 - Community Health Workers for Public Health Response and Resilient									
Community Health Workers	93.495		N/A	11507	54206	N/A	Public Health	-	21,798
Community Health Workers	93.495		N/A	11940	54270	N/A	Public Health	1,585,472	3,129,259
Community Health Workers	93.495		N/A	11755	54363	N/A	Public Health	-	(94,047)
Total COVID-19 - Community Health Workers for Public Health Response and Resilient								1,585,472	3,057,010
Primary Care Training and Enhancement									
Primary Care Training & Enhancement	93.884		N/A	11464	54191	N/A	Public Health	-	153,352
Primary Care Training & Enhancement - #2	93.884		N/A	11493	54194	N/A	Public Health	-	167,379
Primary Care Training & Enhancement	93.884		N/A	11763	54208	N/A	Public Health	-	340,994
Primary Care Training & Enhancement - #2	93.884		N/A	11762	54209	N/A	Public Health	-	320,351
Primary Care Training & Enhancement	93.884		N/A	11949	54254	N/A	Public Health	-	347,421
Primary Care Training & Enhancement - #2	93.884		N/A	11950	54255	N/A	Public Health	25,879	296,134
Primary Care Training & Enhancement	93.884		N/A	12187	54445	N/A	Public Health	-	39,248
Primary Care Training & Enhancement - #2	93.884		N/A	12188	54446	N/A	Public Health	11,850	59,475
Total Primary Care Training and Enhancement								37,729	1,724,354

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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>Healthy Start Initiative</b>								
Health Start Initiative	93.926	N/A	11923	54250	N/A	Public Health	-	293,404
Health Start Initiative	93.926	N/A	12242	54512	N/A	Public Health	-	215,932
Total Healthy Start Initiative							-	509,336
<b>State Targeted Response to the Opioid Crisis (Opioid STR)</b>								
CCH Acupuncture in the Emergency Dept. (AED)	93.788	N/A	11702	54141	N/A	Public Health	-	(1,320)
Pass-Through Programs From:								
Illinois Department of Human Services								
<b>State Targeted Response to the Opioid Crisis (Opioid STR)</b>								
State Targeted Response to the Opioid Crisis Grant	93.788	43CCC03631	11954	54257	N/A	Public Health	-	178,368
State Targeted Response to the Opioid Crisis Grant	93.788	43CDC03631	12200	54430	N/A	Public Health	-	378,857
Total State Targeted Response to the Opioid Crisis (Opioid STR)							-	555,905
Illinois Department of Public Health								
<b>Public Health Emergency Preparedness</b>								
Public Health Emergency Preparedness	93.069	47180016L	11951	54238	N/A	Public Health	-	491,171
Cities Readiness Initiative	93.069	47580005L	11937	54239	N/A	Public Health	-	4,615
Public Health Emergency Preparedness	93.069	57180016L	12185	54403	N/A	Public Health	-	320,243
Cities Readiness Initiative	93.069	57580005M	12195	54404	N/A	Public Health	-	14,639
Total Public Health Emergency Preparedness							-	830,668
<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	384,444	1,054,716
Total COVID-19 - Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response							384,444	1,054,716
<b>Immunization Cooperative Agreements</b>								
Perinatal Hepatitis B Prevention	93.268	58080017M	12275	54410	N/A	Public Health	-	5,944
Perinatal Hepatitis B Prevention	93.268	48080017L	12076	54339	N/A	Public Health	-	69,388
COVID-19 VACCINATION	93.268	38180817K	11983	54400	N/A	Public Health	-	1,738,851
Vaccines (Non-Cash Award)	93.268	N/A	N/A	N/A	N/A	Public Health	-	1,543,772
Total Immunization Cooperative Agreements							-	3,357,955
<b>Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations</b>								
Breast and Cervical Cancer	93.898	46180006L	11947	54245	N/A	Public Health	-	115,521
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations							-	115,521
<b>Sexually Transmitted Diseases (STD) Prevention and Control Grants</b>								
Syphilis Prevention Services Among Women	93.977	38180000K	11861	54362	N/A	Public Health	-	49,411
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants							-	49,411

\* Denotes Major Program



# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards *(continued)*

For the Year Ended November 30, 2024

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>Illinois Department of Public Health (continued)</i>								
<b>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>								
XDRO Epidemiology and Laboratory Capacity	93.323	32600022K	12006	54268	N/A	Public Health	-	85,748
<i>Chicago Department of Public Health</i>								
<b>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>								
COVID-19 for External Healthcare	93.323	241822	12144	54263	N/A	Public Health	-	115,826
Cermak Disease Control Screening	93.323	198325	11925	54399	N/A	Public Health	-	226,866
Infections Disease Control Screening Initiative	93.323	251265	12083	54535	N/A	Office Of The Sheriff	-	305,224
Total COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)							-	733,664
<b>Injury Prevention and Control Research and State and Community Based Programs</b>								
SHE Overdose Data to Action	93.136	266709	12129	54536	N/A	Office Of The Sheriff	-	54,745
MEO Overdose Data 2 Action	93.136	255873	12271	54647	N/A	Medical Examiner	-	44,899
DPH Overdose Data to Action	93.136	131854	11881	54341	N/A	Public Health	-	478
DPH Overdose Data to Action	93.136	255982	12143	54437	N/A	Public Health	-	107,809
<i>City of Chicago</i>								
<b>Injury Prevention and Control Research and State and Community Based Programs</b>								
ME Overdose Data to Action	93.136	255873	12126	54543	N/A	Medical Examiner	-	174,642
Total Injury Prevention and Control Research and State Community Based Programs							-	382,573
<i>Illinois Department of Public Health</i>								
<b>Family Planning Services</b>								
Family Planning Services	93.217	46180041L	11944	54265	N/A	Public Health	-	396,353
Total Family Planning Services							-	396,353
<i>Illinois Department of Human Services</i>								
<b>Social Services Block Grant</b>								
OCJ Partnership Abuse Intervention Program	93.667	FCSBT01901	11783	54061	N/A	Chief Judge	-	6,999
DPH High Risk Infants	93.667	FCSCU06000	12066	54243	N/A	Public Health	-	82,637
Total Social Services Block Grant							-	89,636
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>								
Block for Vivitrol	93.959	43CBC03159	11719	54123	N/A	Public Health	-	29
Block for Vivitrol	93.959	43CCC03159	11943	54258	N/A	Public Health	-	25,813
Total Block Grants for Prevention and Treatment of Substance Abuse							-	25,842

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards *(continued)*

For the Year Ended November 30, 2024

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 <i>(continued)</i></b>								
<i>Pass-Through Programs From (continued):</i>								
<i>Rush University Medical Center</i>								
<b>Prevention of Disease, Disability, and Death by Infectious Diseases</b>								
Chicago Prevention and Intervention Epicenter III (CPIE-III)	93.084	20012103-Sub02	11839	54389	N/A	Public Health	-	74,570
Total Prevention of Disease, Disability, and Death by Infectious Diseases							-	74,570
<b>Allergy and Infectious Diseases Research</b>								
Allergy and Infectious Diseases Research	93.855	18092008-SUB2	11169	53871	N/A	Public Health	-	21,425
Total Allergy and Infectious Diseases Research							-	21,425
<i>MCHC - Chicago Hospital Council dba Illinois Poison Center</i>								
<b>Poison Center Support and Enhancement Grant</b>								
Poison Control Stabilization	93.253	2H4BHS155651100	11988	54528	N/A	Public Health	-	36,836
Total Poison Center Support and Enhancement Grant							-	36,836
<i>Northwestern University</i>								
<b>Minority Health and Health Disparities Research</b>								
Enhancing Perinatal Care Support	93.307	60059818 CCH	12179	54560	N/A	Public Health	-	33,755
Total Minority Health and Health Disparities Research							-	33,755
<i>American College of Preventive Medicine</i>								
<b>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</b>								
CCH Improving Minority Physician CAP	93.421	6-NU380T000289-03-08	11631	54228	N/A	Public Health	-	607
CCH ACPM Reducing Hypertension	93.421	6 NU380T000289-05-05	11898	54396	N/A	Public Health	-	2,593
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health							-	3,200
<i>Illinois Department of Healthcare and Family Services</i>								
<b>Child Support Services</b>								
Child Support Enforcement	93.563	* 2020-55-027-2	11197	53807	N/A	Office Of The Sheriff	-	5,913
Child Support Enforcement	93.563	* 2023-55-27	11699	54054	N/A	Office Of The Sheriff	-	1,467,649
Child Support Enforcement	93.563	* 2024-55-025	11928	54276	N/A	State's Attorney	-	4,551,591
Child Support Enforcement	93.563	* 2025-55-025	12169	54471	N/A	State's Attorney	-	3,130,137
Total Child Support Services							-	9,155,290
<b>Total U.S. Department of Health and Human Services</b>							7,802,597	34,250,120

\* Denotes Major Program

# COOK COUNTY, ILLINOIS

## Schedule of Expenditures of Federal Awards (continued)

For the Year Ended November 30, 2024

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>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	11223	53743	N/A	Office Of The Sheriff	- 15,876
High Intensity Drug Trafficking Area	95.001	*	N/A	11447	53921	N/A	Office Of The Sheriff	- 52,131
High Intensity Drug Trafficking Area	95.001	*	N/A	11684	54053	N/A	Office Of The Sheriff	- 1,363,046
High Intensity Drug Trafficking Area	95.001	*	N/A	11929	54314	N/A	Office Of The Sheriff	- 1,928,485
High-Intensity Drug Trafficking Area	95.001	*	N/A	12167	54480	N/A	Office Of The Sheriff	- 14,287
High-Intensity Drug Trafficking Area (Non-Cash Award)	95.001	*	N/A	N/A	N/A	N/A	Office Of The Sheriff	- 16,311,345
Total High Intensity Drug Trafficking Areas Program							-	19,685,170
<b>Total Executive Office of the President</b>							-	19,685,170
<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	100,062 83,889,790
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)							100,062	83,889,790
<b>Hazard Mitigation Grant</b>								
Hazard Mitigation Grant Program (HMGP)	97.039		N/A	12094	54320	N/A	Emergency Mgt Regional Security	- 192,325
Total Hazard Mitigation Grant							-	192,325
<b>Emergency Management Performance Grants</b>								
Emergency Management Performance Grant	97.042		22EMACOOK	11899	54215	N/A	Emergency Mgt Regional Security	- 16,978
Total Emergency Management Performance Grants							-	16,978
<b>Homeland Security Grant Program</b>								
Urban Area Security Initiative	97.067		18UASICOOK	10858	53619	N/A	Emergency Mgt Regional Security	(121) (121)
Urban Area Security Initiative	97.067		20UASICOOK	11418	53759	N/A	Emergency Mgt Regional Security	526,093 2,922,649
Urban Area Security Initiative	97.067		21UACOOK	11621	53967	N/A	Emergency Mgt Regional Security	3,094,825 4,220,296
Urban Area Security Initiative	97.067		22UACOOK	11889	54214	N/A	Emergency Mgt Regional Security	1,835,106 9,469,398
Urban Area Security Initiative	97.067		23UACOOK	12119	54319	N/A	Emergency Mgt Regional Security	- 4,316,514
Total Homeland Security Grant Program							5,455,903	20,928,736
<b>Total U.S. Department of Homeland Security</b>							5,555,965	105,027,829
<b>Total expenditures of federal awards</b>							206,170,422	475,306,182

\* Denotes Major Program

**COOK COUNTY, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2024**

**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, 2024, 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.

**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 2024.

**COOK COUNTY, ILLINOIS**

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

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

**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, 2024. The outstanding note balance at November 30, 2024 is \$3,009,000 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, 2024**

**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:

<b>Entity</b>	<b>Advance Amount</b>	<b>Principal Payments</b>	<b>Amount Outstanding</b>
Village of Franklin Park	\$ 3,000,000	\$ 939,000	\$ 2,061,000
Cermak Fields LLC	2,500,000	2,500,000	-
Alsip MiniMill	3,000,000	2,052,000	948,000
<b>Loans Outstanding</b>			<b>\$ 3,009,000</b>

**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 \$83,889,790 in Federal Emergency Management Assistance (FEMA) Public Assistance costs based on FEMA obligated Project Worksheets in fiscal year 2024. The reported amount includes \$74,324,646 in prior year costs incurred during fiscal year 2022, \$5,355,529 during fiscal year 2023, and \$4,209,615 during fiscal year 2024.

**NOTE 8 – SUBSEQUENT EVENT**

In January 2025, several executive orders were signed by President Trump that could impact federal financial assistance. Federal agencies have been tasked with reviewing their federal programs to ensure they align with the President's policy priorities. The County receives various federal grants and payments that could be subject to the abovementioned executive orders. The County does not believe any loss of funding would be material to the Schedule, however the implication of these executive orders is not fully known at the date the Schedule was issued.

The Schedule and related disclosures include evaluation of events through May 30, 2025, which is the date the Schedule is available to be issued.



CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS  
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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, 2024. 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 \$10,510,606 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended November 30, 2024. 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, 2024.

***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 2024-001, 2024-002, and 2024-003. 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 2024-001, 2024-002, and 2024-003, 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 30, 2025**

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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**SECTION I: SUMMARY OF AUDITOR'S RESULTS**

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**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?   X   Yes        None reported

Noncompliance material to financial statements noted?        Yes   X   No

**Federal Awards**

Internal control over major federal programs:

- Material weakness (es) identified?        Yes   X   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:

<u>Name of Federal Program or Cluster</u>	<u>Federal Assistance Listing #</u>
Violence Against Women Formula Grants	16.588
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243
Child Support Services (formerly Child Support Enforcement)	93.563
High Intensity Drug Trafficking Areas Program	95.001
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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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, 2024**

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

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**Cash Management**

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

**Pass-through Illinois Criminal Justice Information Authority**

**Federal Award Identification Number and Year: 15JOVW-21-GG-00543-STOP and 2021**

**15JOVW-22-GG-00422-STOP and 2022**

**Violence Against Women Formula Grants, Federal Assistance Listing #16.588**

**County Department – State’s Attorney Office**

**Finding 2024 – 001**

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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 200.305 Federal Payment (b)(3) Payments for recipients and subrecipients other than States requires that, “Reimbursement is preferred when the requirements in paragraph (b) cannot be met, when the Federal agency or pass-through entity sets a specific condition per Section 200.208, when requested by the recipient or subrecipient, when a Federal award is for construction, or when a significant portion of the construction project is accomplished through private market financing or Federal loans and the Federal award constitutes a minor portion of the project. When the reimbursement method is used, the Federal agency or pass-through entity must make payment within 30 calendar days after receipt of the payment request unless the Federal agency or pass-through entity reasonably believes the request to be improper.”

**CONDITION**

During the current audit period, the Cook County State’s Attorney Office (SAO) did not adequately comply with its cash management requirements in accordance with federal regulations.

**CAUSE**

Based on discussions with management, a portion of the late payments resulted from the SAO’s Program Managers being unable to provide sufficient documentation demonstrating that the delays were due to late invoice submissions by subrecipients. As a result, the Auditor could not verify whether the non-compliance was attributable to subrecipient actions. The remaining delays were due to weaknesses in the payment processing system, which relied heavily on email communications between involved parties. These emails, initiated by the Accounts Payable Processor, were not acted upon in a timely manner, resulting in payments being processed well over the thirty (30) days after initial submission.

**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.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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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 Justice**

**Pass-through Illinois Criminal Justice Information Authority**

**Federal Award Identification Number and Year: 15JOVW-21-GG-00543-STOP and 2021**

**15JOVW-22-GG-00422-STOP and 2022**

**Violence Against Women Formula Grants, Federal Assistance Listing #16.588**

**County Department – State’s Attorney Office**

**Finding 2024 – 001 *(continued)***

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**QUESTIONED COSTS**

None.

**CONTEXT**

During our test of 29 subrecipients’ expenditures, we noted 17 instances where payments to the subrecipients’ were not made within 30 days after receipt of the subrecipient’s payment request. The payments were submitted late, ranging from 2 to 313 days late.

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**RECOMMENDATION**

We recommend that SAO 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.

**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 38.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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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 Justice**

**Pass-through Illinois Criminal Justice Information Authority**

**Federal Award Identification Number and Year: 15JOVW-21-GG-00543-STOP and 2021**

**15JOVW-22-GG-00422-STOP and 2022**

**Violence Against Women Formula Grants, Federal Assistance Listing #16.588**

**County Department – State’s Attorney Office**

**Finding 2024 – 002**

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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 200.303 Internal controls states, “the recipient and subrecipient must: (a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.”

Section 200.332. Requirements for pass-through entities, requires that “A pass-through entity must: (c) Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in paragraph (f) of this section. When evaluating a subrecipient's risk, a pass-through entity should consider the following: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with subpart F and the extent to which the same or similar subawards have 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 any Federal agency monitoring (for example, if the subrecipient also receives Federal awards directly from the Federal agency)... (e) Monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must: (1) Review financial and performance reports. (2) Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation. (3) Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521. (4) Resolve audit findings specifically related to the subaward.... (g) Verify that a subrecipient is audited as required by subpart F of this part. (h) Consider whether the results of a subrecipient's audit, site visits, or other monitoring necessitate adjustments to the pass-through entity's records. (i) Consider taking enforcement action against noncompliant subrecipients as described in § 200.339 and in program regulations.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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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 Justice**

**Pass-through Illinois Criminal Justice Information Authority**

**Federal Award Identification Number and Year: 15JOVW-21-GG-00543-STOP and 2021**

**15JOVW-22-GG-00422-STOP and 2022**

**Violence Against Women Formula Grants, Federal Assistance Listing #16.588**

**County Department – State’s Attorney Office**

**Finding 2024 – 002 *(continued)***

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**CONDITION**

During the current audit period, the Cook County State’s Attorney Office (SAO) did not adequately comply with its subrecipient monitoring requirements as required by Federal regulations.

**CAUSE**

Based on discussions with management, the cause of this finding was an inadequate understanding of subrecipient monitoring policies and best practices. While the Department believed at the time that they were in compliance with the applicable monitoring requirements, they now recognize that their efforts did not fully meet the necessary standards.

**EFFECT**

Failure to adequately perform and document the risk assessments on its subrecipient(s) could result in the inadequate monitoring of the activities and performance of a subrecipient. Also, this could result in Federal awards being used by the subrecipient for unauthorized purposes.

**QUESTIONED COSTS**

None.

**CONTEXT**

During our review of two (2) subrecipients (of a population of 4 subrecipients), we noted the following:

- For both subrecipients, we noted documentation was not maintained to support SAO’s evaluation of the subrecipients’ risk of noncompliance and the frequency of monitoring to be conducted by SAO based on the assessed risk.
- We also noted for both subrecipients, no documentation was provided to verify whether the subrecipients were required to have a Single Audit conducted, including SAO’s review of the report, and if applicable, issuance of a management decision on audit findings noted as required by 2 CFR 200.332e(3).



**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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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 Justice**

**Pass-through Illinois Criminal Justice Information Authority**

**Federal Award Identification Number and Year: 15JOVW-21-GG-00543-STOP and 2021**

**15JOVW-22-GG-00422-STOP and 2022**

**Violence Against Women Formula Grants, Federal Assistance Listing #16.588**

**County Department – State’s Attorney Office**

**Finding 2024 – 002 *(continued)***

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**CONTEXT *(continued)***

- The SAO utilized a “Subrecipient Monitoring Checklist” (Checklist) to conduct and document its monitoring of subrecipients. Based on review, we noted the Checklist does not include evidence of who completed the monitoring, the date the actual monitoring was performed nor the subrecipient personnel with whom the monitoring results were discussed during the site visit. Also, the Checklist appears to be inaccurately completed. Specifically, we noted the Checklist noted that the results include expected corrective actions and dates for resolution. However, there was no finding or issues noted in the formal letter submitted to the subrecipient(s) after the site visit(s).

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**RECOMMENDATION**

We recommend SAO implement procedures to ensure adequate documentation is maintained to support the evaluation of each subrecipient’s risk of noncompliance and review of the Single audit report, as required by Federal regulations. Also, we suggest that the Checklist be accurately prepared and updated to include evidence of who completed the monitoring, the date the actual monitoring was performed, and the subrecipient personnel with whom the monitoring results were discussed during the site visit.

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

The County agrees with the finding and recommendation. The County’s corrective action plan is on pages 38-39.

## **COOK COUNTY, ILLINOIS**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

*(continued)*

#### **FOR THE YEAR ENDED NOVEMBER 30, 2024**

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

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##### **Reporting**

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

**Pass-through Illinois Department of Human Services**

**Federal Award Identification Number and Year: SLFRP4406 and 2021**

**COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027**

**County Department – Justice Advisory Council**

**Finding 2024 – 003**

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##### **CRITERIA**

As required by the grant agreement with the State of Illinois, Department of Human Services (IDHS), Exhibit B, Deliverables. 4. Reporting Requirements, states “i. Pursuant to Paragraph 13.1 and 13.2 Cook County will submit monthly, quarterly and final Periodic Financial Reports (PFRs) in the format prescribed by IDHS. The monthly, quarterly and final Periodic Financial Reports must be submitted no later than the 15th of each month for the preceding month or quarter by email. The final year-end report (July 1<sup>st</sup> - June 30th) will be due on or before July 15th or no more than 30 days following grant termination. ii. Pursuant to Paragraph 13.1 and 13.2 Cook County will submit quarterly and final Periodic Performance Reports (PPRs) in the format prescribed by IDHS. Quarterly and Final Periodic Performance Reports are due no later than the 15th of each month for the preceding quarter by email. Quarter 1 (July 1st - September 30th) due October 15th, Quarter 2 (October 1st- December 31st) due January 15th, Quarter 3 (January 1st- March 31st) due April 15th, and Quarter 4 (April 1st- June 30th) due July 15th). The final year-end report (July 1<sup>st</sup> -June 30th) will be due on or before July 15th or no more than 30 days following grant termination. Performance reports will include a detailed account of how Cook County is ensuring compliance with 2 CFR 200.332. iii. Annual Program Application Plan: Providers are required to submit an Annual Program Application/Plan each year. Annual Program Plans for Programs exempt from 30 ILCS 708 (GATA) or during a renewal year will be due in April/May of each year for the upcoming program year.”

##### **CONDITION**

During the current audit period, Cook County Justice Advisory Council (JAC) did not comply with the reporting requirements as outlined in its grant agreement.

##### **CAUSE**

Based on discussions with management, the March 2024 monthly financial finding occurred due to reconciling actual expenditures for the 5-month grant period close-out. The quarterly performance report finding occurred due to an adjusted 30 days reporting schedule allowed verbally by the grantor.

##### **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.

**COOK COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*(continued)*  
**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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

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**Reporting**

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

**Pass-through Illinois Department of Human Services**

**Federal Award Identification Number and Year: SLFRP4406 and 2021**

**COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027**

**County Department – Justice Advisory Council**

**Finding 2024 – 003 *(continued)***

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**QUESTIONED COSTS**

None.

**CONTEXT**

During our review, we noted the IDHS grant agreement ended on June 30, 2024, which represented seven months of required reporting to be submitted during the County’s fiscal year. As a result, we reviewed a total of eight reports submitted (three monthly financial (of a population of 7 monthly reports), one quarterly financial and one quarterly performance report (of a population of 2 quarterly financial and performance reports), one final financial and one final performance report, and one annual program application plan report), and noted 2 of the eight reports reviewed were submitted late, as follows:

<u>Report Type</u>	<u>Report Period</u>	<u>Due Date</u>	<u>Submission Date</u>	<u>Days Late</u>
Monthly Financial	3/1/2024- 3/31/2024	4/15/2024	5/8/2024	23
Quarterly Performance	4/1/2024- 6/30/2024	7/15/2024	7/29/2024	14

**IDENTIFICATION OF REPEATED FINDINGS**

None.

**RECOMMENDATION**

We recommend JAC develop and implement procedures to ensure reports are submitted in a timely manner and in compliance with its grant agreement. A compliance calendar of all future grants reporting due dates should be maintained to assist with ensuring future compliance with reporting requirements.

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

The County agrees with the finding and recommendation. The County’s corrective action plan is on pages 40-41.

**COOK COUNTY, ILLINOIS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**AND CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED NOVEMBER 30, 2024**

<b><u>Prior Year Findings</u></b>	<b><u>Current Year Status</u></b>
<b><u>Federal Award Findings</u></b>	
<b><u>Finding 2023 – 001</u></b>	
During the prior fiscal year, 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.	Not Repeated – During the current fiscal year, DPD implemented its corrective action plan.
<b><u>Finding 2023 – 002</u></b>	
During the prior fiscal year, 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 2023 – 003</u></b>	
During the prior fiscal year, Cook County Department of Transportation and Highway (DOTH) did not comply with the reporting requirements as outlined in its grant agreement(s).	Not Repeated – During the current fiscal year, DOTH implemented its corrective action plan and accurately prepared and submitted its grantor reports in a timely manner.
<b><u>Finding 2023 – 004</u></b>	
During the prior fiscal year, the Cook County Department of Public Health (DPH) did not adequately comply with its cash management requirements in accordance with federal regulations.	Not Repeated – During the current fiscal year, DPH implemented its corrective action plan.
<b><u>Finding 2023 – 005</u></b>	
During the prior fiscal year, DPH did not adequately comply with its subrecipient monitoring requirements in accordance with federal regulations.	Not Repeated – During the current fiscal year, DPH implemented its corrective action plan and maintained adequate support to ensure compliance with federal subrecipient monitoring requirements.

**COOK COUNTY, ILLINOIS**

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

*(continued)*

**FOR THE YEAR ENDED NOVEMBER 30, 2024**

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

**Finding 2023 – 006**

During the prior fiscal year, DPH did not perform adequate monitoring of its subrecipients 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 subrecipient monitoring requirements.

**Finding 2023 – 007**

During the prior fiscal year, 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.

Not Repeated – During the current fiscal year, OCPO implemented its corrective action plan.

**Finding 2023 – 008**

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

Not Repeated – During the current fiscal year, the County implemented its corrective action plan.



**OFFICE OF THE STATE'S ATTORNEY**  
COOK COUNTY, ILLINOIS

**Date:** May 29, 2025

**To:** Syril Thomas, Cook County Comptroller

**From:** Nader Abusumayah, Chief Accountant, Cook County State's Attorney

**Subject:** 2024 Single Audit Findings 2024-001 and 2024-002

**2024-001 Cash Management**

**Corrective Action Plan:**

To address the identified non-compliance with timely subrecipient payments, the Cook County State's Attorney Office has implemented an internal invoice submission form designed to streamline and formalize the invoice processing workflow. This form is now utilized by all business managers and program managers, who have been trained and granted functional access to ensure consistent and accurate usage.

Additionally, a dedicated SharePoint site has been established to manage and monitor the invoice submission process. This platform allows for real-time tracking of invoice numbers, amounts, vendor names, and payment statuses, thereby enhancing transparency and accountability. These measures collectively aim to strengthen internal controls, improve communication among parties involved, and ensure compliance with federal cash management requirements moving forward.

Party(ies) responsible for overseeing the corrective action plan for the grant programs:

• Nader Abusumayah, Chief Accountant, [nader.abusumayah2@cookcountysao.org](mailto:nader.abusumayah2@cookcountysao.org), 312.603.1840

The department plans on completing the above corrective action on 6/1/2025.

**2024-002 Subrecipient Monitoring**

**Corrective Action Plan:**

To address this issue, the department will be taking the following corrective actions:

1. **Training:** Staff responsible for sub-recipient monitoring will complete updated training focused on federal Uniform Guidance requirements, as well as best practices for oversight and documentation.
2. **Policy Review and Clarification:** The department will review and revise its internal policies and procedures to align more closely with federal guidelines and institutional expectations. Clear protocols for sub-recipient monitoring activities will be disseminated to relevant personnel.
3. **Ongoing Oversight:** Upon implementation, the Department will conduct periodic reviews of sub-recipient monitoring activities to ensure compliance and for purposes of identifying any areas requiring further improvement.

These actions are intended to strengthen compliance efforts and prevent similar issues in the future.

Party(ies) responsible for overseeing the corrective action plan for the grant programs:

- *Nader Abusumayah, Chief Accountant, [nader.abusumayah2@cookcountysao.org](mailto:nader.abusumayah2@cookcountysao.org), 312.603.1840*
- *Nicole Kramer, Director of Programs and Development, [nicole.kramer@cookcountysao.org](mailto:nicole.kramer@cookcountysao.org), 312.603.1879*

The department plans on completing the above corrective action on 8/30/2025



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

**TARA STAMPS**  
1st District

**MICHAEL SCOTT JR.**  
2nd District

**BILL LOWRY**  
3rd District

**STANLEY MOORE**  
4th District

**KISHA MCCASKILL**  
5th District

**DONNA MILLER**  
6th District

**ALMA E. ANAYA**  
7th District

**JESSICA VASQUEZ**  
8th District

**MAGGIE TREVOR**  
9th District

**BRIDGET GAINER**  
10th District

**JOHN P. DALEY**  
11th District

**BRIDGET DEGNEN**  
12th District

**JOSINA MORITA**  
13th District

**SCOTT R. BRITTON**  
14th District

**KEVIN B. MORRISON**  
15th District

**FRANK J. AGUILAR**  
16th District

**SEAN M. MORRISON**  
17th District

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

May 29, 2025

**Re:** Reporting Federal Department – U.S. Department of Treasury Pass-through Illinois Department of Human Services Federal Award Identification Number and Year: SLFRP4406 and 2021 COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027 County Department – Justice Advisory Council Finding 2024 – 003

Dear Comptroller Thomas,

The Cook County Justice Advisory Council (JAC) would like to respond to the IDHS FY2024 audit findings (attached here for mutual reference). To ensure future timely submission, a corrective action plan has been implemented, currently effective and detailed below.

### **AUDITOR'S FINDINGS (as copied from attached report):**

#### **CONTEXT**

During our review, we noted the IDHS grant agreement ended on June 30, 2024, which represented seven months of required reporting to be submitted during the County's fiscal year. As a result, we reviewed a total of eight reports submitted (three monthly financial (of a population of 7 monthly reports), one quarterly financial and one quarterly performance report (of a population of 2 quarterly financial and performance reports), one final financial and one final performance close-out report, and one annual program application plan report), and noted 2 of the eight reports reviewed were submitted late, as follows:

Report Type	Report Period	Due Date	Submission Date	Days Late
Monthly Financial	3/1/2024- 3/31/2024	4/15/2024	5/8/2024	23
Quarterly Performance	4/1/2024- 6/30/2024	7/15/2024	7/29/2024	14

#### **RECOMMENDATION**

We recommend JAC develop and implement procedures to ensure reports are submitted in a timely manner and in compliance with its grant agreement. A compliance calendar of all future grants reporting due dates should be maintained to assist with ensuring future compliance with reporting requirements.

### **MANAGEMENT RESPONSE:**

#### **MONTHLY FINANCIAL REPORT**

We acknowledge the auditor's findings that the monthly financial report for the period ending March 31, 2024, was submitted past the required due date of April 15, 2024. Timely reporting is a critical component of grant compliance, and we appreciate the opportunity to address this lapse.



The delay in submission was primarily due to the additional time required to reconcile expenditures for the prior five-month agreement of the total seventeen-month agreement. The JAC encountered litigation for a grantee that caused a significant delay in reported actual expenditure.

#### **MANAGEMENT QUARTERLY PERFORMANCE REPORT**

We acknowledge the auditor's finding of the Quarterly Performance report. However, the report followed the reporting requirements of 30 days. The quarterly performance report from April 1, 2024 – June 30, 2024, was submitted July 20, 2024, within the 30 days stipulated in an email communication with the grantor dated November 29, 2023. The email communication from the Grantor is as follows:

*July 15<sup>th</sup>*

*FY24Q4: This includes the two forms attached; and summary of your grantees' reports (both CVI tool and other). You can upload your grantees actual reports at the shared file linked below. I know the deadline is difficult. I suggest submitting the two forms attached and stating that you will submit the summary of grantee's reports by July 30.*

The email suggests that the timeline allows for the submission of the quarterly report due July 15<sup>th</sup> to be submitted by July 30<sup>th</sup>. This report was submitted prior to the July 30<sup>th</sup> deadline.

#### **CORRECTIVE ACTION TAKEN**

To prevent recurrence and ensure timeliness, the following corrective actions have been implemented as of May 29, 2025. Revised Internal Deadlines: Internal monthly reporting deadlines are now set five business days before the funder's due date to allow for review and contingency time.

Party(ies) responsible for overseeing the corrective action plan for the grant program:

- Wynetta L. Scales, Associate Director, Financial Planning & Analysis
- Juandalynn Johnson, Associate Director, Grants Management

The Justice Advisory Council completed the above corrective action on May 29, 2025.

Sincerely,

***Wynetta L. Scales***

Associate Director, Financial Planning & Analysis

Cc: Avik Das

Ali Abid

Juandalynn Johnson