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MEMORANDUM

TO: John Hourihane, Chief Financial Officer, Cook County State's Attorney's Office
Nader Abusumayah, Chief Accountant, Cook County State's Attorney's Office
Heath Wolfe
FROM: Heath Wolfe, County Auditor
SUBJECT: American Rescue Plan Act – Gun Crimes Strategies Task Force (NT745) Review
DATE: November 7, 2025

Per the Fiscal Year 2025 Audit Plan, the Office of the County Auditor (OCA) conducted a review of the Gun Crimes Strategies Task Force (Task Force) funded by the American Rescue Plan Act (ARPA) grant awarded to Cook County (County). The objectives of the review were to evaluate the monitoring process over the utilization of ARPA funds for the Task Force and to determine if Task Force funds were used as intended. The review covered the period September 30, 2022 (first spenddown of ARPA funds for the Task Force), through January 23, 2025. OCA performed the review in accordance with the International Standards for the Professional Practice of Internal Auditing (Institute of Internal Auditors' Redbook) and the evidence obtained provides a reasonable basis for our conclusions.

Background

ARPA guaranteed federally funded grant relief to state and local governments in March 2021. ARPA assists in building an equitable economic recovery for residents disproportionately affected by the Coronavirus Disease 2019 (also known as COVID-19).

The Task Force supports the Cook County State's Attorney's Office (CCSAO) with additional investigators who work with state and federal prosecutors and other stakeholders (e.g., law enforcement agencies) to help ensure public safety in the County. As of January 2025, the Task Force was embedded in six of the most violent police districts in Chicago, Illinois to help combat the increase in violence and shootings, as well as making societal improvements including assisting the judicial process and building stronger relationships with the communities served.

County residents, as well as the general public, benefit from the Task Force as the increase in violent crime and gun violence impacts the County's communities. The County's communities saw an increase in violent crime and gun violence since the COVID-19

pandemic. The increased resources for the Task Force helps the County's communities experiencing the increase in criminal activity. As of January 2025, the Task Force's approved budget was \$2,467,907.

During the review, OCA identified a lack of performance metrics, different time and attendance guidance, and missing employee time tracking attestation forms. Even though these issues existed and based on OCA's applied review procedures, OCA concluded that Task Force funds were used as intended.

Task Force Performance Categories

The Task Force prepared monthly performance reports for January to December 2024. These reports showed various performance categories accomplished by the Task Force during the arrest and prosecution of a gun crime offense which included but not limited to obtaining police and detective reports, taking crime scene photos, interviewing witnesses and victims, locating individuals for court proceedings, and assisting with the prosecution or preparation of criminal cases. Additional performance categories performed by the Task Force were:

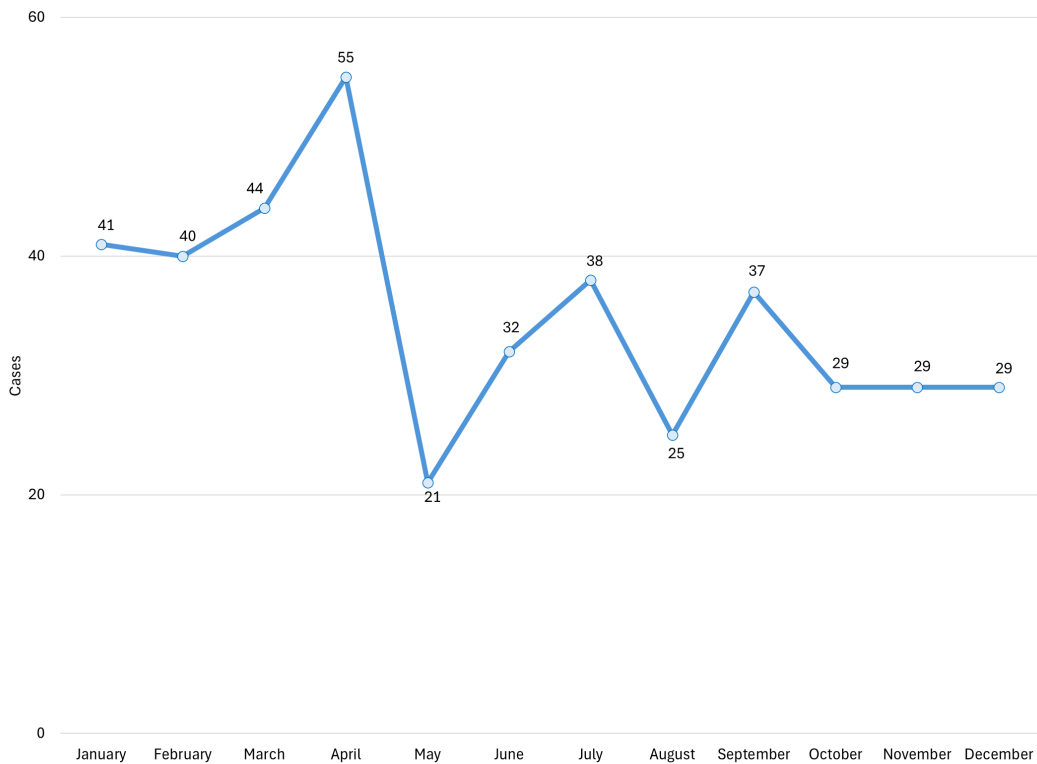
- Subpoena service - personally serving a legal document to a witness or victim to appear in court or to produce documents and records.
- Custody check - utilizing available law enforcement databases (i.e., county, state, and federal) to locate where an inmate is, if in custody.
- Interview - speaking with a witness or victim to gather information pertaining to a case.
- Locate - a check utilizing available databases, including law enforcement, to determine where a subject is residing, working, or most likely located, if contact was necessary.
- Transport - investigator transports a witness or victim to or from court, their homes, airport, hotel, and workplace. This also includes taking Assistant State's Attorneys (ASAs) to interviews with witnesses or victims or official meetings, including monthly parolee forum meetings, and shooting and case reviews.
- Evidence transport - investigator hand carries evidence to and from law enforcement custody to CCSAO's custody. This also includes any evidence delivered to the Illinois State Police's crime lab for testing and analysis.
- Buccal swab - the process of obtaining deoxyribonucleic acid (also known as DNA) by swabbing the inside of an individual's mouth and cheeks and sealing in a controlled package for testing by the Illinois State Police's crime lab.
- Proffer – an offer of proof made by an attorney to a court instead of presenting the evidence itself, or a meeting with an offender, witness, or defendant, along with legal counsel, to discuss their involvement in or knowledge of a crime.
- Individual booking case opened – is an investigation on a subject or a group involved in ongoing criminal activity.
- All other requests - any assistance or task requested by an ASA or outside law enforcement agency.

For calendar year 2024, the total number of cases worked by the Task Force was 420. On the following page, **Table 1** shows the number of cases worked each month by performance category and **Figure 1** on the next page shows the number of cases worked each month.

Table 1. Cases by performance category each month during 2024

Month	Subpoena service	Custody check	Interview	Locate	Transport	Evidence transport	Buccal swab	Proffer	Individual booking case opened	All other requests
January	5	1	5	3	3	2	0	0	11	11
February	9	0	0	9	10	0	0	0	8	4
March	7	0	5	3	8	2	0	0	8	11
April	8	0	4	4	8	2	0	0	15	14
May	6	1	0	3	5	0	2	0	2	2
June	7	0	1	3	4	1	0	0	7	9
July	7	0	2	3	5	1	0	0	12	8
August	8	0	0	3	6	2	0	0	4	2
September	8	0	1	3	8	2	0	0	3	12
October	5	0	2	1	5	0	0	0	8	8
November	4	0	5	5	3	1	0	0	6	5
December	7	0	2	3	0	0	0	2	11	4
Totals	81	2	27	43	65	13	2	2	95	90

Source: Task Force

Figure 1. Total cases worked each month during 2024

Source: Task Force

Task Force Financials

Task Force expenditures as presented in **Table 2** on the next page show the expenses for fiscal years 2022 to 2025, which covers 10 quarters. As of January 23, 2025, the Task Force's expenses totaled \$1,221,881 and \$1,246,026 remained budgeted for the remaining 7 quarters.

Table 2. Task Force’s budget and expenditures

Budget	2022	2023	2024	2025	2026	Expended	Remaining
\$2,467,907	\$71,294	\$514,627	\$579,719	\$56,241		\$1,221,881	\$1,246,026
Quarters							
Total						17	
Used	1	4	4	1		10	
Remaining				3	4	7	

Source: OCA

According to the Task Force’s documentation, total salaries paid for fiscal years 2022 to 2025 were \$959,983 (see **Table 3** below). According to the Task Force’s Combined Transaction Analysis document, total salaries paid were \$1,221,881. OCA identified a difference of \$261,898 (\$1,221,881 minus \$959,983) which consists of personnel salaries, overtime, pension, Social Security, Medicare, group health and pharmacy insurance, and the County’s administrative expenses. OCA notes that the fiscal years 2022, 2023, and 2024 amounts in the Combined Transactions Analysis document matched the budget document provided by the County’s Bureau of Finance (BOF).

Table 3. Task Force’s salary expenses for fiscal years 2022 to 2025

Title	2022	2023	2024	2025	Totals
Investigator	\$9,783	\$67,520	\$77,449	\$12,137	\$166,888
Sergeant	\$16,574	\$96,935	\$118,305	\$17,722	\$249,537
Investigator		\$37,832	\$74,006	\$11,560	\$123,398
Investigator		\$5,089			\$5,089
Investigator		\$35,705	\$68,050	\$10,838	\$114,592
Investigator	\$14,675	\$18,405			\$33,080
ASA		\$73,257	\$124,529	\$19,710	\$217,496
Investigator	\$14,675	\$25,240			\$39,915
Investigator	\$9,988				\$9,988
Totals	\$65,695	\$359,982	\$462,339	\$71,967	\$959,983

Source: Task Force

OCA’s Review Procedures

OCA used the following review procedures to evaluate the Task Force’s monitoring and financial reporting.

- Reviewed the Memorandum of Understanding (MOU) between the County and CCSAO;
- Interviewed key personnel;
- Reviewed financial and monitoring records;
- Verified performance metrics to ensure compliance with the MOU;
- Reviewed the Combined Transaction Analysis documents and compared them to BOF’s documentation;
- Verified that expenses did not exceed the budget allocation;
- Completed testing of expenses;
- Reviewed employee time tracking records; and
- Verified the existence of Time Attestation Forms.

Other Matters

Prompt reporting is essential for verifying that Task Force funds are utilized as intended. BOF's ARPA Initiative-Funded Employee Time Tracking policy provides guidelines for documenting County employees whose positions are funded with ARPA funds. This policy requires the County's departmental supervisors to complete and upload ARPA Initiative-Funded Employee Time Tracking Department Supervisor Attestation Forms (Attestation Forms) to BOF's SharePoint site.

OCA noted that the Task Force's Attestation Forms were not prepared for fiscal year 2024. Fiscal years 2022 and 2023 Attestation Forms were submitted and included all required information. OCA identified that there was a change in Task Force staffing, and they were not aware of the ARPA Initiative-Funded Employee Time Tracking policy. Task Force staff prepared the Attestation Forms for all quarters during fiscal year 2024. The Attestation Forms were provided to OCA on May 5, 2025, and OCA verified they were uploaded to BOF's SharePoint site.

OCA's Observations

OCA noted the following during the review:

- Fiscal years 2022 and 2023 performance metric templates were created for the Task Force which included performance metric categories, but the templates did not contain performance metric data.
- Lack of alignment in timekeeping requirements between CCSAO's Attendance and Timekeeping Policy (dated May 30, 2023), CCSAO's Employee Handbook (dated January 27, 2025), and CCSAO's Time and Attendance Policy (dated October 16, 2016).

This report was prepared by Jennifer Jackson, Senior Field Auditor, and Paul Jovanovic, Lead Field Auditor, with the assistance of Joe Walthour, Supervisory Auditor. We appreciate the cooperation of the County's staff, as well as the assistance of all those who contributed to the preparation of this report. OCA provided CCSAO an opportunity to provide technical and management comments on our draft report. CCSAO advised that it had no comments. This report has been distributed to the County's Board of Commissioners and Audit Committee, and others and will be posted on OCA's website. If you have any questions, please contact me at (312) 603-1515 or at heath.wolfe@cookcountyil.gov.

cc: Eileen O'Neill Burke, Cook County State's Attorney