



COOK COUNTY
OFFICE OF THE
County Auditor

Mary Modelski
County Auditor
(312) 603-1500
officecounty.auditor@cookcountyil.gov

69 W. Washington Street
Suite 840
Chicago, IL 60602

TONI PRECKWINKLE

President

Cook County Board
of Commissioners

April 29, 2025

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The Honorable Toni Preckwinkle, President
And Board of Cook County Commissioners
118 N. Clark Street, Room 537
Chicago, Illinois 60602

In accordance with the [Cook County Auditor Ordinance](#) and our 2023 *Audit Plan* we conducted a review of the American Rescue Plan Act (ARPA) – Housing and Resources for Justice-Involved Individuals Program (NT764/Program 66174). The overall objective was to evaluate the monitoring process over the utilization of funds and assess whether funds were being used as intended.

Our fieldwork was conducted from October 17, 2024, through April 23, 2025. The review contains four observations.

We have discussed our conclusions and observations with the staff of the Justice Advisory Council (JAC) and express our great appreciation for the cooperation that the staff extended to our staff. Since this is a review of the ARPA funds, the observations will not require a response and shall not be tracked within the Open Recommendation Report.

Respectfully Submitted,

Mary Modelski, County Auditor

Cc: Avik Das, Executive Director, Justice Advisory Council
Ali Abid, Deputy Director, Justice Advisory Council



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MEMORANDUM

To: Avik Das, Executive Director – Justice Advisory Council
Ali Abid, Deputy Director – Justice Advisory Council

From: Mary Modelski, County Auditor 

Subject: American Rescue Plan Act Review - Housing and Resources for
Justice-Involved Individuals (NT764)

Date: April 23, 2025

Per the Fiscal Year 2024 Audit Plan, the Office of the County Auditor ("OCA") conducted a review of the American Rescue Plan Act ("ARPA") for the Justice Advisory Council ("JAC"), Housing and Resources for Justice-Involved Individuals Program (NT764/Program 66174).

Background:

ARPA guaranteed federal grant relief to state and local governments in March 2021. ARPA assisted in building an equitable economic recovery for residents disproportionately impacted by the COVID-19 pandemic.

JAC is a Cook County (County) agency with a mission that is broadly criminal legal system reform and support of communities to reduce exposure to the criminal legal system. JAC coordinates and implements Cook County Board President's criminal and juvenile justice reform efforts and community safety policy development.

On April 1, 2023, the County selected the Housing Authority of Cook County (HACC) to lead the program "Housing and Resources for Justice-Involved Individuals (NT764)," which assists people released from jail to find a place to live.

HACC was selected to provide rental assistance and housing navigation support. JAC selected four additional sub-recipients to provide the wrap-around services. These four sub-recipients selected were:

- Healthcare Alternative Systems (HAS) to help provide mental health and addiction services.
- Jane Addams Resource Corporation (JARC) provides job-related training to people and helps with financial management.

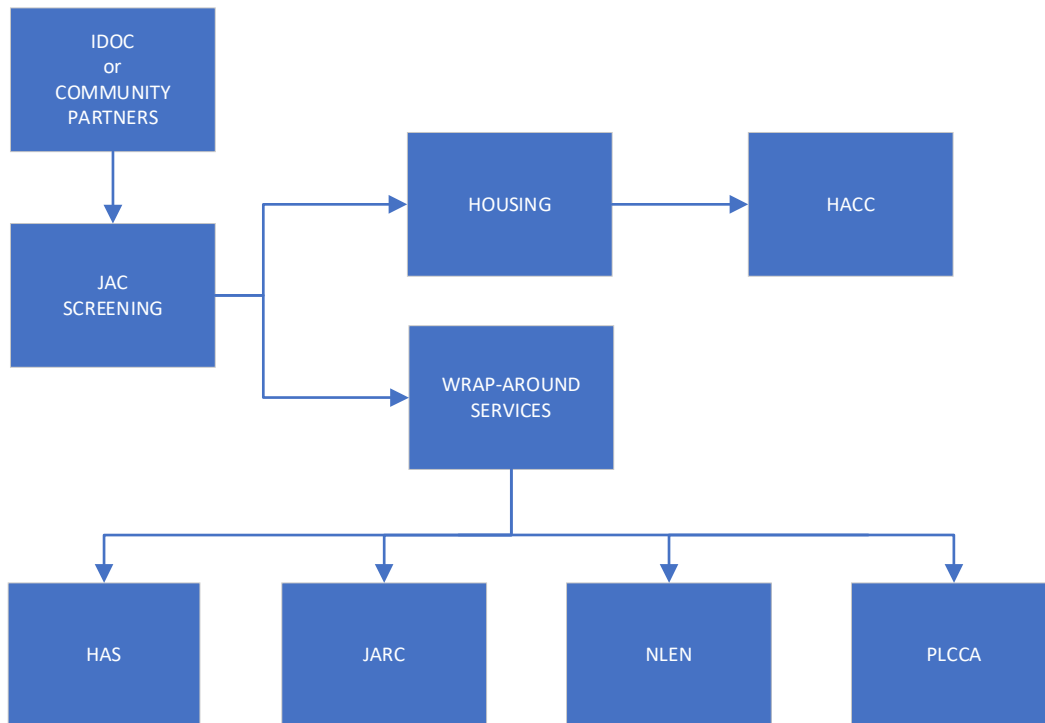
- North Lawndale Employment Network (NLEN) assists people with learning new skills so they may obtain a job and earn a living wage.
- Proviso Leyden Council for Community Action (PLCCA) to teach people skills to find a job and improve their lives.

The Housing and Resources for Justice-Involved Individuals Program was approved for \$13,267,053. The five sub-recipients were awarded a sum of \$7,654,132. As of September 30, 2024, there was \$5,612,921 remaining for program use.

The Housing and Resources for Justice-Involved Individuals program pays the first three months of rent. Afterward, the individual pays 30% of the rent, while the County subsidizes the remainder until the individual's income is sufficient to cover the remaining cost.

To qualify for the program, a person must be at least 18 years old, have been released from the Illinois Department of Corrections (IDOC) between one month and two years ago, have no past convictions for arson or manufacturing of methamphetamines, and not be part of another housing help program. A person can be referred to the program through their mandatory supervised release officer or from a registered community referral partner.

Below is a flowchart of the program



Objectives

The overall objective of the review was to evaluate the monitoring process over the utilization of funds and assess whether funds were being used as intended.

Monitoring

The County sets performance goals, indicators, and baseline data to measure performance expectations. All sub-recipients were required to track and report monthly program-specific performance metrics. JAC scheduled monthly meetings to discuss program updates and/or concerns. OCA obtained and reviewed check-in meeting notes from April

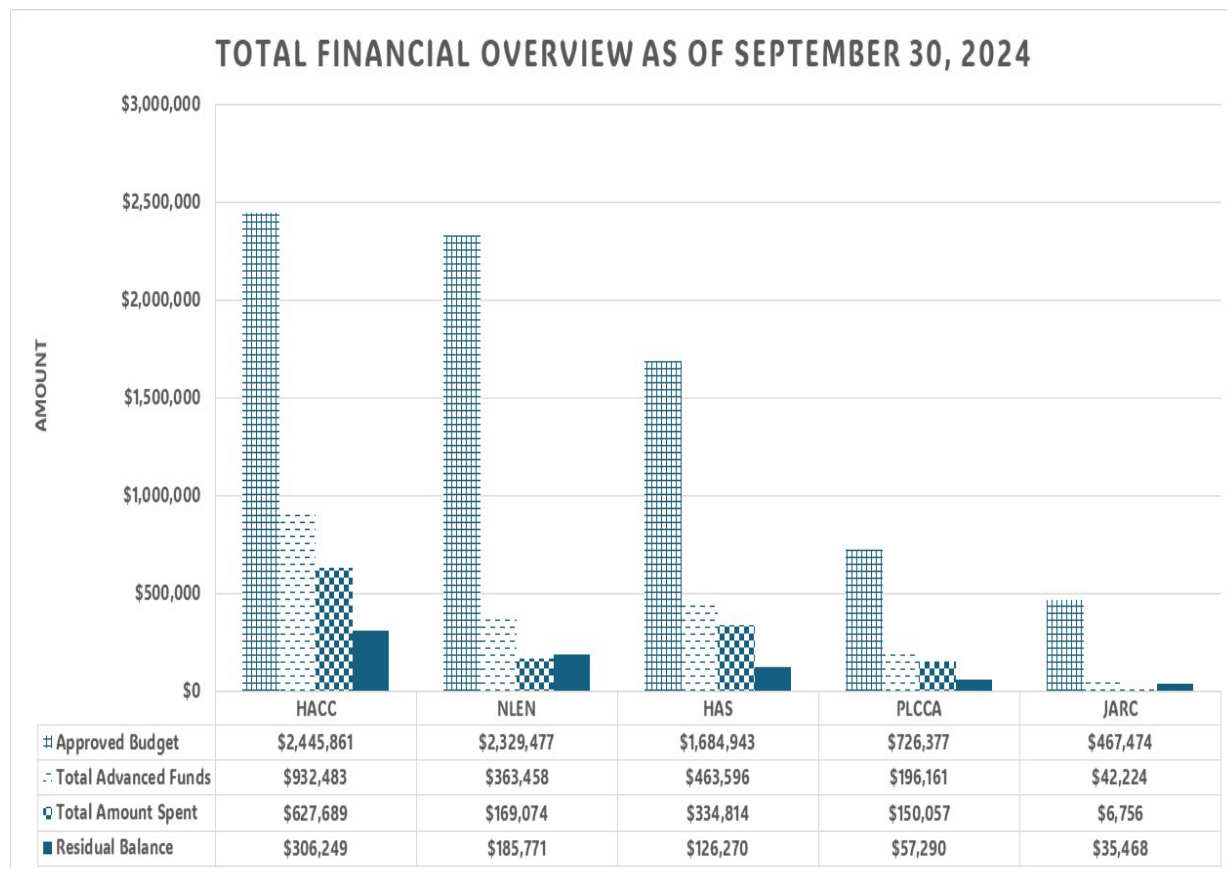
1, 2023, to September 30, 2024. The table below shows the total number of referrals/participants, including those successfully serviced, those still awaiting service, and those who have deferred the program.

Sub-Recipient	Participants/Referrals	Successfully Serviced	Not Serviced	Deferred
HACC	35	21	1	13
PLCCA	3	3	0	0
NLEN	2	2	0	0
HAS	1	0	0	1
JARC	1	0	0	1

Financial

All sub-recipients were required to submit monthly fiscal reports (expense summary report, itemized invoice report, and payroll report) with supporting documentation to JAC. All the required reports were provided to OCA. OCA reviewed this information to substantiate expenditures and determine whether funds were being used as intended during the period under review (April 1, 2023, to September 30, 2024).

As of September 30, 2024, advanced funds totaling \$1,997,922 were made, \$1,288,391 was expended, and a remaining balance of \$711,048 was identified. The chart below shows information associated with fund utilization under the program agreements.



Observations

(1) Discrepancy Between Inputted Amounts and Agreement Values in the GovGrant System

During the review, OCA identified discrepancies between the amounts input into GovGrants and those specified in the signed agreements with two sub-recipients. OCA review revealed that the amounts for the two sub-recipients did not match the corresponding signed agreements. Specifically for sub-recipients:

- PLCCA – the system recorded \$726,377.44, while the agreement signed was \$726,377.43.
- JARC – the system recorded \$491,468.43, while the agreement signed was \$467,473.84.

Resolved Observation Statement

During the review, JAC took the following steps to address the issue. JAC immediately reconciled all entered amounts for sub-recipients against their signed agreements. JAC corrected the discrepancies in the GovGrant system to ensure the amounts aligned with the agreements.

(2) Inconsistent Reporting Timelines Among Sub-Recipients

OCA identified performance reporting inconsistencies across the five sub-recipients. Reports submitted from HACC did not adhere to the agreed-upon monthly migrating to quarterly schedule, resulting in delays and gaps in critical program data. JAC informed OCA that the program was in the pilot phase at the time of the review, which contributed to the reporting inconsistencies.

(3) Lower Than Expected Engagement Level

The program was targeted to serve 300 returning residents from IDOC. Only 42 individuals were reached, with 26 successfully serviced. The table below shows the total amount spent in relation to the number of participants/referrals by each sub-recipient.

Sub-Recipient	Services Rendered	Participants/Referrals	Successfully Serviced	Total Amount Spent
HACC	Housing	35	21	\$627,689
PLCCA	Wrap-around	3	3	\$150,057
NLEN	Wrap-around	2	2	\$169,074
HAS	Wrap-around	1	0	\$334,814
JARC	Wrap-around	1	0	\$6,756

(4) Potential Unexpended Funds

OCA analyzed funds spent from April 1, 2023, to September 30, 2024, noting the relationship between the agreement term and allocated ARPA funds. The table below shows the spend-down by each sub-recipient based on an end date of November 30, 2026, with nine quarters remaining.

	HACC	NLEN	PLCCA	HAS	JARC
Term Start Date	4/1/2023	8/1/2023	8/1/2023	12/1/2023	12/1/2023
Amount Spent	\$627,689	\$169,074	\$150,057	\$334,814	\$6,756
Expended Quarters	6	5	5	3	3
Amount Remaining to Spend	\$1,818,172	\$2,160,403	\$576,320	\$1,350,129	\$460,718



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Avik Das
Executive Director
(312) 603-1137
Avik.Das2@cookcountyil.gov

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Suite 1410
Chicago, Illinois 60602

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April 25, 2025

Mary Modelski
County Auditor
Office of the Cook County Auditor
69 W. Washington St., Suite 840
Chicago, IL 60602

Dear Mary Modelski,

The JAC had the opportunity to review the auditor report provided on April 18, 2025, and can confirm receipt.

As it relates to the observations in the report:

- Observation One: As you noted, this has been resolved. We are, however, continually working with the vendor of GovGrants to address these discrepancies and other errors which arise whenever an agreement's term is shifted or amended which creates momentary errors until a request is submitted to the system to be corrected.
- Observations Two through Four: As you noted, this audit covered the pilot period of the program and an extended period following the pilot where the program was being redesigned and was not receiving new participants. Much of these observations reflect the reduced activity representative of such a period.
- In Observation Two it is noted that program reporting timeline fluctuated; we note that though our HACC check-in meetings shifted based on the rate of activity in the program, each subrecipient, including HACC, submitted monthly program performance reports as well as financial reports as provided to your team.

Thank you for your review of this program and for conducting this audit in such an organized, transparent manner. Please let me know if you have any further questions for the Cook County Justice Advisory Council.

Sincerely,

Avik Das
Executive Director, Justice Advisory Council