



Office of the County Auditor

Mary Modelski

69 West Washington, Suite 840 • Chicago, Illinois 60602 • (312) 603-1500

TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

BRANDON JOHNSON

1st District

DENNIS DEER

2nd District

BILL LOWRY

3rd District

STANLEY MOORE

4th District

DEBORAH SIMS

5th District

DONNA MILLER

6th District

ALMA E. ANAYA

7th District

LUIS ARROYO, JR.

8th District

PETER N. SILVESTRI

9th District

BRIDGET GAINER

10th District

JOHN P. DALEY

11th District

BRIDGET DEGNEN

12th District

LARRY SUFFREDIN

13th District

SCOTT R. BRITTON

14th District

KEVIN B. MORRISON

15th District

FRANK J. AGUILAR

16th District

SEAN M. MORRISON

17th District

September 28, 2020

The Honorable Toni Preckwinkle, President

Board of Cook County Commissioners

118 N. Clark Street, Room 537

Chicago, IL 60602

Dear President Preckwinkle and Board of Commissioners,

Attached you will find the results of the Office of the County Auditors communication to the Chief Financial Officer, as to the results of the preliminary review of the CARES Act Relief Funds distribution, to the municipalities.

Based upon our review of the first two distributions, Oak Lawn and Schaumburg, it appears that Cook County has developed a robust review process over the municipality's application packages, prior to release of the CARES Act Relief Funds.

My office will continue to work with Finance, as the County proceeds with distribution of the CARES Act Relief Funds. If you have any questions or comments, please feel free to contact me.

Regards,

Mary Modelski

County Auditor

Attachment (1)



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MEMORANDUM

To: Ammar Rizki
Chief Financial Officer

From: Mary Modelski 
Cook County Auditor

Subject: Preliminary Review of Municipality CRF Process

Date: September 25, 2020

Overview

The Office of the County Auditor has completed our preliminary review of Municipality CARES Act – COVID Relief Fund (CRF) process. The results of our review are based on our evaluation of the applications and related supporting documentation submitted by the Villages of Oak Lawn and Schaumburg as well as our interviews with personnel from Guidehouse and Cook County.

Objective

The overall objective of our review was to assess the processes and controls implemented to ensure that the applications submitted by the Municipalities were complete and in compliance with requirements established by Cook County and that the funds requested were for eligible expenditures under the CRF guidance and adequately supported.

Procedures

In order to gain an understanding of the application process, we obtained and reviewed the Process for Subgrantee Requests for Direct Funding flowchart which documents the various steps to be completed by the Suburban Municipalities, Guidehouse and Cook County prior to the release of the CRF allocation to the Municipality. In order to test the process, we obtained the completed applications for the Villages of Oak Lawn and Schaumburg and reviewed each application for compliance with the requirements established by Cook County. We also reviewed all supporting documentation that was submitted to ensure it was accurate and supported the amount of CRF funds disbursed.

Conclusion

Based on our review of the information obtained, it appears that Cook County has developed a robust review process over the Municipality application process for CRF funds. The combined efforts of both Guidehouse and Cook County in developing the application and review process provides assurance that the completed applications will be in compliance and that the expenditures submitted for reimbursement and/or planned future expenditures will be eligible and allowable expenditures under CRF guidance.