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

Schedule of Expenditures of Federal Awards and Reports Required by the Uniform Guidance

For the Fiscal Year Ended November 30, 2025

COOK COUNTY, ILLINOIS

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2025

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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, 2025, 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, 2025, 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 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
June 2, 2026

COOK COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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 AGRICULTURE								
Direct Programs:								
Urban Agriculture and Innovative Production Grants Program (UAIP)								
Food Scrap Drop Off Program & Waste Prevention	10.935	2025-70510-44363	12448	54837	N/A	Department of Environment and Sustainability	$ 58,030	$ 58,030
Total Urban Agriculture and Innovative Production Grants Program (UAIP)							58,030	58,030
Pass-Through Programs From:								
Illinois State Board of Education								
Child Nutrition Cluster:								
School Breakfast Program								
Child Nutrition Program	10.553	15-016-472P-00	12481	54641	N/A	Juvenile Temporary Detention Center	-	71,201
Child Nutrition Program	10.553	15-016-472P-00	12213	54508	N/A	Juvenile Temporary Detention Center	-	109,397
Total School Breakfast Program							-	180,598
National School Lunch Program								
Child Nutrition Program	10.555	15-016-472P-00	12479	54642	N/A	Juvenile Temporary Detention Center	-	143,155
Child Nutrition Program	10.555	15-016-472P-00	12214	54507	N/A	Juvenile Temporary Detention Center	-	220,013
Child Nutrition Program (Non-Cash Award)	10.555	N/A	N/A	N/A	N/A	Juvenile Temporary Detention Center	-	29,831
Total National School Lunch Program							-	392,999
Total Child Nutrition Cluster							-	573,597
Illinois Department of Human Services								
WIC Special Supplemental Nutrition Program for Women, Infants, and Children								
IDHS Supplemental WIC	10.557	FCSEQ00833	12451	54585	N/A	Department of Public Health	-	397,499
IDHS Supplemental WIC	10.557	FCSCQ00833	11955	54248	N/A	Department of Public Health	-	95,124
IDHS Supplemental WIC	10.557	FCSDQ00833	12201	54428	N/A	Department of Public Health	-	512,319
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children							-	1,004,942
Total U.S. Department of Agriculture							58,030	1,636,569
U.S. DEPARTMENT OF COMMERCE								
Pass-Through Programs From:								
Chicago Cook Workforce Partnership								
Economic Development Cluster:								
Economic Adjustment Assistance								
EDA Good Jobs Challenge Program	11.307	ED22HDQ3070112	12252	54375	N/A	Bureau of Economic Development	-	117,037
Total Economic Development Cluster							-	117,037
Total U.S. Department of Commerce							-	117,037
U.S. DEPARTMENT OF DEFENSE								
Pass-Through Programs From:								
Northwestern University								
Military Medical Research and Development								
Expanding An Active Surveillance	12.420	60059849 CCH	12171	54603	N/A	Department of Public Health	-	48,917
Total Military Medical Research and Development							-	48,917
University of Illinois								
Community Investment								
Community Investment	12.600	MCS1999-22-01	11819	54376	N/A	Bureau of Economic Development	-	66,903
Total Community Investment							-	66,903
Total U.S. Department of Defense							-	115,820

* Denotes Major Program

COOK COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards (*continued*)
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number		Federal Grantor and 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 HOUSING AND URBAN DEVELOPMENT									
Direct Programs:									
Community Development Block Grant Cluster									
Entitlement/ Special Purpose Grants									
Community Development Block Grants/Entitlement Grants									
Community Development Block Grant	14.218	*	B-20-UC-17-0001	11384	53957	N/A	Department of Planning and Development	709,679	709,679
Community Development Block Grant	14.218	*	B-19-UC-17-0001	11106	53741	N/A	Department of Planning and Development	674,765	941,579
Community Development Block Grant	14.218	*	B-18-UC-17-0001	10756	53601	9421801	Department of Planning and Development	433,879	433,879
COVID-19 Community Development Block Grant	14.218	*	B-20-UW-17-0001	11888	54026	N/A	Department of Planning and Development	2,800,000	3,186,039
Community Development Block Grant	14.218	*	B-20-UC-17-0001	11654	54146	N/A	Department of Planning and Development	624,737	624,737
Community Development Block Grant	14.218	*	B-22-UC-17-0001	11891	54154	N/A	Department of Planning and Development	693,707	694,528
Community Development Block Grant	14.218	*	B-23-UC-17-001	12104	54327	N/A	Department of Planning and Development	3,806,859	5,150,339
Community Development Block Grant	14.218	*	B-24-UC-17-0001	12342	54487	N/A	Department of Planning and Development	4,535,104	5,183,913
Total Community Development Block Grant Cluster Entitlement/ Special Purpose Grants								14,278,730	16,924,693
Emergency Solutions Grant Program									
Emergency Solutions Grant	14.231		E-23-UC-17-0001	12105	54326	N/A	Department of Planning and Development	-	63,543
Emergency Solutions Grant	14.231		E-24-UC-17-0001	12362	54488	N/A	Department of Planning and Development	579,561	624,526
Total Emergency Solutions Grant Program								579,561	688,069
HOME Investment Partnerships Program									
HOME Investment Partnerships Program	14.239	*	M23DC170213	12219	54325	N/A	Department of Planning and Development	-	466,577
COVID-19 - HOME Investment Partnerships Program	14.239	*	M-21-DP-17-0213	11911	54211	N/A	Department of Planning and Development	-	190,658
HOME Investment Partnerships Program	14.239	*	M22-DC170213	12038	54153	N/A	Department of Planning and Development	880,522	1,065,306
HOME Investment Partnerships Program	14.239	*	M21-DC170213	11644	54147	N/A	Department of Planning and Development	1,214,819	1,214,787
HOME Investment Partnerships Program	14.239	*	M20-DC170213	11412	53956	N/A	Department of Planning and Development	846,178	970,612
HOME Investment Partnerships Program	14.239	*	M19-DC170213	11108	53740	N/A	Department of Planning and Development	282,689	295,473
HOME Investment Partnerships Program	14.239	*	M18-DC170213	10757	53593	N/A	Department of Planning and Development	2,093,111	2,093,111
HOME Investment Partnerships Program	14.239	*	M17-DC170213	10646	53493	7721701	Department of Planning and Development	2,053,327	2,053,327
Total HOME Investment Partnerships Program								7,370,646	8,349,851
Community Development Block Grant Disaster Recovery Grants Cluster (CDBR-DR)									
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)									
CDBG Disaster Relief	14.269		B-13-US-17-0001	10011	50685	9101401	Department of Planning and Development	580,427	732,531
Total Community Development Block Grant Disaster Recovery Grants Cluster (CDBR-DR)								580,427	732,531
Lead Hazard Reduction Demonstration Grant Program									
Lead Hazard Reduction	14.905		ILLHD0476-21	11609	54157	N/A	Department of Public Health	-	1,222,183
Total Lead Hazard Reduction Demonstration Grant Program								-	1,222,183
Pass-Through Program From:									
AIDS Foundation of Chicago									
Housing Opportunities For Persons with AIDS									
Housing Opportunities For Persons with AIDS	14.241		IL21F001	12356	54705	N/A	Department of Public Health	-	67,274
Total Housing Opportunities For Persons with AIDS								-	67,274
Total U.S. Department of Housing and Urban Development								22,809,364	27,984,601

* Denotes Major Program

COOK COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards (*continued*)
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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 JUSTICE								
Direct Programs:								
Justice Systems Response to Families								
Justice for Family Program	16.021	2020-FJ-AX-0003	11272	54004	N/A	Office of the Chief Judge	182,161	182,161
Total Justice Systems Response to Families							182,161	182,161
Shepard and Byrd Hate Crimes Program								
Against Hate Crimes Program	16.040	15PBJA-23-GG-05357-HATE	12013	54534	N/A	State's Attorney	-	243,487
Total Shepard and Byrd Hate Crimes Program							-	243,487
Veterans Treatment Court Discretionary Program								
Veterans Treatment Court Discretionary Program	16.043	15PBJA-24-GG-03991-VTCX	12262	54697	N/A	Office of the Chief Judge	-	73,385
Total Veterans Treatment Court Discretionary Program							-	73,385
Services for Trafficking Victims								
Internet Crimes Against Children								
Internet Crimes Against Children	16.320	15POVC-24-GK-01079-HT	12459	54467	N/A	State's Attorney	-	80,401
Human Trafficking Task Force	16.320	15POVC-21-GK-04094-HT	11613	53907	N/A	State's Attorney	-	199,166
Total Services for Trafficking Victims							-	279,567
Missing Children's Assistance								
Internet Crimes Against Children	16.543	15PJDP-24-GK-04195-MECP	12366	54454	N/A	State's Attorney	-	378,903
Internet Crimes Against Children	16.543	15PJDP-21-GK-03787-MECP	11602	53905	N/A	State's Attorney	-	241,121
Total Missing Children's Assistance							-	620,024
Delinquency Prevention Program								
Building Local Continuums of CSYS	16.548	15PJDP-23-GK-06143-TITL	12112	54553	N/A	Office of the Chief Judge	-	164,900
Total Delinquency Prevention Program							-	164,900
Drug Court Discretionary Grant Program								
Skokie Adult Drug Treatment Court	16.585	15PBJA-21-GG-04267-DGCT	11634	53898	N/A	State's Attorney	66,958	109,297
South Suburban Drug Court Enhancement	16.585	15PBJA-21-GG-04253-DGCT	11601	54226	N/A	Office of the Chief Judge	-	156,437
Total Drug Court Discretionary Grant Program							66,958	265,734
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program								
Improving Criminal Response to Sexual Assault	16.590	15JOVW-23-GG-02577-ICJR	12002	54289	N/A	State's Attorney	65,753	265,787
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program							65,753	265,787
Public Safety Partnership and Community Policing Grants								
Law Enforcement Mental Health and Wellness Act	16.710	15JCOPS-23-GG-01852-LEMH	12085	54538	N/A	Sheriff	-	109,921
Total Public Safety Partnership and Community Policing Grants							-	109,921
DNA Backlog Reduction Program								
Prosecuting Cold Cases DNA Program	16.741	15PBJA-22-GG-03131-DNAX	11869	54100	N/A	State's Attorney	-	174,360
Total DNA Backlog Reduction Program							-	174,360
Criminal and Juvenile Justice and Mental Health Collaboration Program								
Juvenile Justice and Mental Health Collaboration	16.745	2020-MO-BX-0010	11374	54030	N/A	Department of Public Health	-	(102,093)
Total Criminal and Juvenile Justice and Mental Health Collaboration Program							-	(102,093)
Economic, High-Tech, and Cyber Crime Prevention								
SAO Intellectual Property Enforcement Program	16.752	15PBJA-22-GG-01590-INTE	11791	53909	N/A	State's Attorney	-	165,421
Economic, High-Tech, and Cyber Crime Prevention	16.752	15PBJA-22-GG-01592-INTE	11913	54383	N/A	Sheriff	-	98,058
Total Economic, High-Tech, and Cyber Crime Prevention							-	263,479

* Denotes Major Program

COOK COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards (*continued*)
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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 JUSTICE (*continued*)								
Direct Programs (*continued*):								
Second Chance Act Reentry Initiative								
Innovative Reentry	16.812	2019-CZ-BX-0033	11175	53866	N/A	Justice Advisory Council	(29,942)	(29,942)
Total Second Chance Act Reentry Initiative							(29,942)	(29,942)
Postconviction Testing of DNA Evidence								
Post Conviction DNA	16.820	15PBJA-21-GG-02620-POST	11604	54229	N/A	State's Attorney	-	199,883
Post Conviction DNA	16.820	2019-DY-BX-0001	11112	53847	N/A	State's Attorney	-	(6,950)
Total Postconviction Testing of DNA Evidence							-	192,933
Comprehensive Opioid, Stimulant, and other Substance Abuse Program								
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K116	10879	53711	N/A	Department of Public Health	-	4,850
COSSAP	16.838	2020-AR-BX-0074	11376	54029	N/A	Department of Public Health	172,819	287,810
COSSAP #2	16.838	15PBJA-22-GG-04397-COAP	11867	54364	N/A	Department of Public Health	534,001	742,784
Total Comprehensive Opioid, Stimulant, and other Substance Abuse Program							706,820	1,035,444
Equitable Sharing Program								
Equitable Sharing - Justice	16.922	1123-0011	10603	53583	N/A	State's Attorney	-	425,089
Equitable Sharing - Justice	16.922	ESAC	10737	53650	N/A	Sheriff	-	312,757
Total Equitable Sharing Program							-	737,846
Pass-Through Program From:								
National Council of Juvenile and Family Court Judges								
OVW Technical Assistance Initiative								
Safer Parenting Facilitation and CPOs Project	16.526	39024-SR-2	12173	54638	N/A	Office of the Chief Judge	-	7,773
Total OVW Technical Assistance Initiative							-	7,773
Illinois Criminal Justice Information Authority								
Crime Victim Assistance								
Underserved Victims of Crime	16.575	223126	12374	54612	N/A	State's Attorney	-	359,026
Prosecution Based Victim	16.575	223442	12345	54610	N/A	State's Attorney	-	431,994
Underserved Victims of Crime	16.575	222126	12124	54558	N/A	State's Attorney	-	124,462
Prosecution Based Victim	16.575	222042	12064	54455	N/A	State's Attorney	-	42,774
Total Crime Victim Assistance							-	958,256
Violence Against Women Formula Grants								
Sexual Assault Multi-disciplinary Team Response	16.588	623061	12343	54620	N/A	State's Attorney	215,258	534,220
Domestic Violence Multi-disciplinary Team Response	16.588	623071	12338	54618	N/A	State's Attorney	247,416	512,501
Domestic Violence Multi-disciplinary Team Response	16.588	622071	12059	54462	N/A	State's Attorney	38,912	85,235
Sexual Assault Multi-disciplinary Team Response	16.588	622061	12061	54464	N/A	State's Attorney	64,094	60,488
Total Violence Against Women Formula Grants							565,680	1,192,444
Residential Substance Abuse Treatment for State Prisoners								
Residential Substance Abuse Treatment	16.593	922016	12357	54485	N/A	Sheriff	-	156,115
Total Residential Substance Abuse Treatment for State Prisoners							-	156,115

* Denotes Major Program

COOK COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards (*continued*)

For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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 JUSTICE (*continued*)								
Pass-Through Program From (*continued*):								
Illinois Criminal Justice Information Authority (continued)								
Paul Coverdell Forensic Sciences Improvement Grant Program								
Postmortem Toxicology Outsourcing Program	16.742	723504	12380	54646	N/A	Medical Examiner	-	222,864
Total Paul Coverdell Forensic Sciences Improvement Grants Program							-	222,864
Edward Byrne Memorial Justice Assistance Grant Program								
Complex Drug Prosecution	16.738	421089	12000	54279	N/A	State's Attorney	-	58,795
Comprehensive Law Enforcement Response to Drugs	16.738	420843	12055	54481	N/A	Sheriff	-	5,327
JAG ATBIIC2	16.738	421075	12314	54702	N/A	Office of the Chief Judge	-	49,995
Complex Drug Prosecution	16.738	421101	12336	54614	N/A	State's Attorney	-	372,313
Edward Byrne Memorial - JAG	16.738	422041	12516	54854	N/A	John H. Stroger, Jr. Hospital of Cook County	-	62,167
Complex Violent Crime	16.738	422101	12543	54845	N/A	State's Attorney	-	78,196
City of Chicago								
Justice Assistance Grant	16.738	A-479856 (0-BJA-2023-171790)	12408	54645	N/A	Justice Advisory Council	162,823	162,823
Justice Assistance Grant	16.738	O-BJA-2021-135004	12407	54644	N/A	Justice Advisory Council	84,754	84,754
Justice Assistance Grant	16.738	O-BJA-2021-135004	11814	54374	N/A	Justice Advisory Council	198,115	198,115
Total Edward Byrne Memorial Justice Assistance Grant Program							445,692	1,072,485
Winnebago County								
Project Safe Neighborhoods								
Project Safe Neighborhoods	16.609	PN242	12361	54720	N/A	State's Attorney	-	148,450
Total Project Safe Neighborhoods							-	148,450
Total U.S. Department of Justice							2,003,122	8,235,380
U.S. DEPARTMENT OF LABOR								
Direct Programs:								
Community Project Funding/ Congressionally Directed Spending								
CCH EMT Apprenticeship Program	17.289	23A60CP000077-01-00	11970	54449	N/A	Department of Public Health	37,212	(28,315)
Total Community Project Funding/ Congressionally Directed Spending							37,212	(28,315)
Total U.S. Department of Labor							37,212	(28,315)
U.S. DEPARTMENT OF TRANSPORTATION								
Pass-Through Programs From:								
Illinois Department of Transportation								
Highway Planning and Construction								
DOTH County Lines Rd at I-294 and North Ave - CMAQ	20.205	C-91-200-17	11425	53654	N/A	Transportation and Highways	-	6,299,211
DOTH Old Orchard Road (CMAQ)	20.205	C-91-242-16	12111	53986	N/A	Transportation and Highways	-	4,528,530
DOTH 88th/Cork Avenue at I-294 Interchange	20.205	C-91-008-20	12157	53814	N/A	Transportation and Highways	-	3,201,180
DOTH Old Orchard Road (HPP)	20.205	C-91-242-16	12176	54556	N/A	Transportation and Highways	-	259,365
DOTH Traffic Signal Replacement (HSIP) – 1	20.205	C-91-031-24	12191	54354	N/A	Transportation and Highways	-	982,962
DOTH Franklin Ave/Green Street	20.205	C-91-192-21	12372	54179	N/A	Transportation and Highways	-	8,109,967
DOTH Touhy Avenue	20.205	C-91-052-16	12403	53665	N/A	Transportation and Highways	-	3,391,826
Total Highway Planning and Construction							-	26,773,041
Highway Safety Cluster:								
State and Community Highway Safety								
2024 SHE STEP	20.600	HS-25-0133	12355	54479	N/A	Sheriff	-	223,703
Total Highway Safety Cluster							-	223,703
Total U.S. Department of Transportation							-	26,996,744

* Denotes Major Program

COOK COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards (*continued*)
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number		Federal Grantor and 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									
Direct Programs:									
Equitable Sharing									
Equitable Sharing - Treasury	21.016		N/A	10739	53651	N/A	Sheriff	-	46,068
Total Equitable Sharing								-	46,068
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60162	N/A	Various	2,578	57,536,789
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60317	N/A	Various	-	6,231,685
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60363	N/A	Various	-	6,514,895
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60437	N/A	Various	-	1,636,596
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60521	N/A	Various	-	5,863,603
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60713	N/A	Various	-	178,376
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	60977	N/A	Various	-	2,210,671
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61064	N/A	Various	-	180,104
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61161	N/A	Various	-	4,109,797
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61232	N/A	Various	-	2,569,249
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61315	N/A	Various	-	681,730
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61625	N/A	Various	700,929	700,929
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61825	N/A	Various	2,893,704	2,893,704
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	61912	N/A	Various	-	2,576,612
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62179	N/A	Various	-	91,816
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62219	N/A	Various	-	798,691
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62350	N/A	Various	11,545,327	13,262,245
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62410	N/A	Various	-	7,904,875
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62550	N/A	Various	6,268,704	6,268,704
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62642	N/A	Various	19,390,598	19,390,598
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62742	N/A	Various	425,060	497,639
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	62962	N/A	Various	-	170,730
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63077	N/A	Various	12,079,333	12,079,333
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63162	N/A	Various	13,847,011	16,033,098
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63314	N/A	Various	-	2,593,454
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63464	N/A	Various	135,836	9,391,356
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63519	N/A	Various	-	2,815,240
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63637	N/A	Various	-	2,936,355
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63711	N/A	Various	-	2,010,174
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63810	N/A	Various	-	760,892
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	63962	N/A	Various	-	2,088,485
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64056	N/A	Various	-	4,993,904
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64142	N/A	Various	2,359,120	2,359,120
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64242	N/A	Various	1,505,023	1,505,023
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64310	N/A	Various	1,261,683	1,261,683
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64576	N/A	Various	2,857,400	2,879,883
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64679	N/A	Various	2,397,042	2,417,233
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64712	N/A	Various	-	143,793
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64879	N/A	Various	-	198,304
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	64912	N/A	Various	-	14,063
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65064	N/A	Various	-	152,133
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65121	N/A	Various	-	56,785
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65262	N/A	Various	-	214,397
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65350	N/A	Various	1,522,939	1,522,939
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65462	N/A	Various	5,654,731	5,933,662
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65564	N/A	Various	98,216	98,216
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65656	N/A	Various	-	652,919

* Denotes Major Program

COOK COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards (*continued*)
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number		Federal Grantor and 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	*	SLFRP0143	N/A	65712	N/A	Various	-	15,200
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65842	N/A	Various	594,815	594,815
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	65937	N/A	Various	-	3,621,968
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66064	N/A	Various	99,071	230,363
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66174	N/A	Various	2,736,623	2,736,623
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66225	N/A	Various	-	565,134
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66362	N/A	Various	1,571,826	1,571,826
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66464	N/A	Various	-	712,411
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66514	N/A	Various	-	6,321,608
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66861	N/A	Various	262,705	262,705
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	66950	N/A	Various	906,739	906,739
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	67076	N/A	Various	48,992	105,299
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	67164	N/A	Various	-	3,496,425
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	67210	N/A	Various	-	23,345,411
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	67464	N/A	Various	-	57,083
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	67662	N/A	Various	8,460,924	8,460,924
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	SLFRP0143	N/A	67725	N/A	Various	-	340,645
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds									
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	Department of Public Health	-	120,090
Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds								99,626,929	270,847,751
Total U.S. Department of the Treasury								99,626,929	270,893,819
U.S. ENVIRONMENTAL PROTECTION AGENCY									
Direct Programs:									
Air Pollution Control Program Support									
2023 EC Air Pollution (909)	66.001		A - 00526220	11999	54274	N/A	Department of Environmental and Sustainability	-	504,794
2025 ES Air Pollution	66.001		576221	12529	54649	N/A	Department of Environmental and Sustainability	-	104,015
Total Air Pollution Control Program Support								-	608,809
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act									
2023 ES Air Monitoring Equipment (IRA)	66.034		5A00E03421-0	12003	54533	N/A	Department of Environmental and Sustainability	-	1,397
2024 ES Air Pollution PM2.5	66.034		PM-99581211	12121	54519	N/A	Department of Environmental and Sustainability	-	316,063
2024 ES Air Monitoring Equipment (IRA)	66.034		00E03781	12239	54692	N/A	Department of Environmental and Sustainability	-	169,650
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act								-	487,110
Pass-Through Programs From:									
Illinois Emergency Management Agency									
State and Tribal Indoor Radon Grants									
2024 DPH State Indoor Radon	66.032		25RDNCOOK	12310	54424	N/A	Department of Public Health	-	16,122
Total State and Tribal Indoor Radon Grants								-	16,122
Illinois Department of Public Health									
Performance Partnership Grants									
Safe Drinking Water	66.605		58080017M	12266	54421	N/A	Department of Public Health	-	15,680
Total Performance Partnership Grants								-	15,680
Total U.S. Environmental Protection Agency								-	1,127,721

* Denotes Major Program

COOK COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards (*continued*)

For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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 ENERGY								
Direct Programs:								
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance								
Chicagoland Solar Collaborative	81.117	DE-EE0010832	12202	54564	N/A	Bureau of Economic Development	-	258,045
Total Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance							-	258,045
Total U.S Department of Energy							-	258,045
U.S. Election Assistance Commission (EAC)								
Pass-Through Programs From:								
Illinois State Board of Elections								
HAVA Cares Act								
2020 CC HAVA Cares Act	90.404	N/A	11215	53989	N/A	County Clerk	-	(164)
Total HAVA Cares Act							-	(164)
Total U.S. Election Assistance Commission (EAC)							-	(164)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Direct Programs:								
Coordinated Services and Access to Research for Women, Infants, Children, and Youth								
CCH Ryan White Title IV WIC - Part D	93.153	7H12HA54794-01-0	12496	54852	N/A	John H. Stroger, Jr. Hospital of Cook County	-	591,040
Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth							-	591,040
Substance Abuse and Mental Health Services Projects of Regional and National Significance								
CCH Acupuncture in the Emergency Dept (AED)	93.243	6H79TI083122-03M002	11901	54262	N/A	Department of Public Health	-	(2,119)
OCJ Drug and Mental Health -Y5	93.243	5H79TI081951-05	11930	54298	N/A	Office of the Chief Judge	-	99,811
CCH Offender Reentry	93.243	6H79TI080942-04M001	12089	54440	N/A	Department of Public Health	71,932	39,754
OCJ SAMHSA WRAP Court-Y5	93.243	5H79TI082996-05	12220	54501	N/A	Office of the Chief Judge	-	173,940
OCJ South Suburban Drug Court Expansion -Y3	93.243	5H79TI085512-03	12234	54499	N/A	Office of the Chief Judge	-	145,226
OCJ North Suburban ADTC Expansion Program - Y2	93.243	5H79TI085894-02	12235	54634	N/A	Office of the Chief Judge	-	380,772
CCH Project Reach-Out	93.243	5H79TI084335-04	12236	54444	N/A	Department of Public Health	84,672	359,162
OCJ South Suburban Drug Court Expansion -Y4	93.243	5H79TI085512-04	12523	54633	N/A	Office of the Chief Judge	-	31,420
OCJ North Suburban ADTC Expansion Program - Y3	93.243	5H79TI085894-03	12533	54635	N/A	Office of the Chief Judge	-	69,746
CCH Project Reach-Out	93.243	5H79TI084335-05	12534	54595	N/A	Department of Public Health	18,949	98,987
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	Department of Public Health	-	2,895
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance							175,553	1,399,594

* Denotes Major Program

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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:								
Advanced Nursing Education Workforce Grant Program								
ANE Nurse Practitioner Residency	93.247	4 T14HP33131-04-04	11732	54128	N/A	Department of Public Health	-	174,751
ANE Nurse Practitioner Residency	93.247	6 T59HP49630-01-06	11939	54249	N/A	Department of Public Health	-	1,385
Advanced Nurse Education (SANE)	93.247	5 T96HP32503-06-00	11953	54260	N/A	Department of Public Health	-	48,961
ANE Nurse Practitioner Residency	93.247	5 T59HP49630-02-00	12181	54432	N/A	Department of Public Health	-	262,366
ANE Nurse Practitioner Residency	93.247	5 T59HP49630-03-00	12454	**54590**	N/A	Department of Public Health	-	79,791
Total Advanced Nursing Education Workforce Grant Program							-	567,254
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	1 NH75OT000024-01-00	11442	54151	N/A	Department of Public Health	209,114	834,083
Total COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises							209,114	834,083
Cancer Control								
CCH Stroger MU-NCORP	93.399	7UG1CA190000-12	12434	54781	N/A	John H. Stroger, Jr. Hospital of Cook County	-	468,246
Total Cancer Control							-	468,246
COVID-19 - Community Health Workers for Public Health Response and Resilient								
COVID-19 Community Health Workers	93.495	6 NU58DP006993-03-04	11940	54270	N/A	Department of Public Health	431,715	884,345
Total COVID-19 - Community Health Workers for Public Health Response and Resilient							431,715	884,345
Opioid State Targeted Response (Opioid STR)								
State Targeted Response to the Opioid Crisis Grant	93.788	43CEC03631	12455	54587	N/A	Department of Public Health	-	606,448
State Targeted Response to the Opioid Crisis Grant	93.788	43CDC03631	12200	54430	N/A	Department of Public Health	-	771,097
Total Opioid State Targeted Response (Opioid STR)							-	1,377,545
Primary Care Training and Enhancement								
Primary Care Training & Enhancement	93.884	5 T34HP42124-03-00	11949	54254	N/A	Department of Public Health	-	(2,254)
Primary Care Training & Enhancement - #2	93.884	5 T34HP42122-03-00	11950	54255	N/A	Department of Public Health	-	(2,254)
Primary Care Training & Enhancement	93.884	5 T34HP42124-04-00	12187	54445	N/A	Department of Public Health	-	441,799
Primary Care Training & Enhancement - #2	93.884	5 T34HP42122-04-00	12188	54446	N/A	Department of Public Health	212,842	351,837
Primary Care Training & Enhancement	93.884	5T34HP42124-05-00	12452	54596	N/A	Department of Public Health	-	153,373
Primary Care Training & Enhancement - #2	93.884	5 T34HP2122-05-00	12453	54597	N/A	Department of Public Health	57,327	263,937
Total Primary Health and Training and Enhancement							270,169	1,206,438
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease								
CCH Ryan White Part C Outpatient EIS	93.918	1H76HA54737-01-00	12351	54709	N/A	Department of Public Health	-	1,029,020
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease							-	1,029,020
Healthy Start Initiative								
Health Start Initiative	93.926	5 H49MC32723-07-00	12406	54591	N/A	Department of Public Health	-	365,392
Health Start Initiative	93.926	6 H49MC32723-06-01	12242	54512	N/A	Department of Public Health	-	399,330
Total Healthy Start Initiative							-	764,722

* Denotes Major Program

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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*)								
Pass-Through Program From (*continued*):								
Illinois Department of Public Health								
Public Health Emergency Preparedness								
Public Health Emergency Preparedness	93.069	57180016L	12185	54403	N/A	Department of Public Health	-	587,187
Cities Readiness Initiative	93.069	57580005M	12195	54404	N/A	Department of Public Health	-	137,523
Cities Readiness Initiative	93.069	67580005N	12438	54580	N/A	Department of Public Health	-	85,049
Public Health Emergency Preparedness	93.069	67180016N	12442	54566	N/A	Department of Public Health	-	375,468
Total Public Health Emergency Preparedness							-	1,185,227
Family Planning Services								
Family Planning Services	93.217	46180041L	11944	54265	N/A	Department of Public Health	-	93,614
Family Planning Services	93.217	66180043N	12456	54593	N/A	Department of Public Health	-	11,780
Total Family Planning Services							-	105,394
Immunization Cooperative Agreements								
Perinatal Hepatitis B Prevention	93.268	58080017M	12275	54410	N/A	Department of Public Health	-	53,481
Perinatal Hepatitis B Prevention	93.268	65300117N	12483	54571	N/A	Department of Public Health	-	14,205
Vaccines (Non-Cash Award)	93.268	N/A	N/A	N/A	N/A	Department of Public Health	-	1,169,601
Total Immunization Cooperative Agreements							-	1,237,287
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations								
Breast and Cervical Cancer	93.898	46180006L	11947	54245	N/A	Department of Public Health	-	56,929
Breast and Cervical Cancer	93.898	66180006N	12446	54567	N/A	Department of Public Health	-	86,106
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations							-	143,035
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health								
DPH Strengthening Illinois Public Health Administration	93.967	48080418L	12056	54452	N/A	Department of Public Health	-	199,316
Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health							-	199,316
Sexually Transmitted Diseases (STD) Prevention and Control Grants								
DPH Syphilis Prevention Services Among Women	93.977	38180000K	11861	54362	N/A	Department of Public Health	-	102,957
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants							-	102,957
Maternal and Child Health Services Block Grant to the States								
CCH Illinois Administration Perinatal Center To FED	93.994	56380023M	12378	54712	N/A	Department of Public Health	-	126,516
CCH Illinois Administration Perinatal Center To FED	93.994	66380045N	12447	54772	N/A	John H. Stroger, Jr. Hospital of Cook County	-	8,400
Total Maternal and Child Health Services Block Grant to the States							-	134,916
Rush University Medical Center								
Prevention of Disease, Disability, and Death by Infectious Diseases								
Chgo Prev & Interv Epicenter III	93.084	20012103-Sub02	11839	54389	N/A	Department of Public Health	-	51,273
Total Prevention of Disease, Disability, and Death by Infectious Diseases							-	51,273
Allergy and Infectious Diseases Research								
Allergy and Infectious Diseases Research	93.855	18092008-SUB2	11169	53871	N/A	Department of Public Health	-	32,248
Total Allergy and Infectious Diseases Research							-	32,248

* Denotes Major Program

COOK COUNTY, ILLINOIS
Schedule of Expenditures of Federal Awards (*continued*)
For the Year Ended November 30, 2025

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and 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*)								
Pass-Through Program From (*continued*):								
Chicago Department of Public Health								
Injury Prevention and Control Research and State and Community Based Programs								
ME Overdose Data to Action	93.136	255873	12271	54647	N/A	Medical Examiner	-	118,348
SHE Overdose Data to Action	93.136	243392	12369	54664	N/A	Sheriff	-	135,023
DPH Overdose Data to Action	93.136	255982	12373	54717	N/A	Department of Public Health	-	192,124
ME Overdose Data to Action	93.136	255873	12522	54678	N/A	Medical Examiner	-	54,975
Total Injury Prevention and Control Research and State Community Based Programs							-	500,470
HIV Prevention and Surveillance Activities-Health Department Based								
CCH Population Centered Health Home CDC	93.940	294157	12353	54707	N/A	Department of Public Health	-	204,766
CCH Population Centered Health Home CORP	93.940	294328	12349	54706	N/A	Department of Public Health	-	169,294
Total HIV Prevention and Surveillance Activities-Health Department Based							-	374,060
HIV Emergency Relief Project Grants								
CCH Ryan White Part A MCM	93.914 *	294326	12395	54726	N/A	Department of Public Health	-	2,268,005
AIDS Foundation of Chicago								
CCH Ryan White Part A MCM	93.914 *	H89HA00008	12515	54856	N/A	John H. Stroger, Jr. Hospital of Cook County	-	239,466
Total HIV Emergency Relief Project Grants							-	2,507,471
Northwestern University								
Minority Health and Health Disparities Research								
Enhancing Perinatal Care Support	93.307	60059818 CCH	12179	54560	N/A	Department of Public Health	-	276
Total Minority Health and Health Disparities Research							-	276
Cancer Treatment Research								
CCH Using Prostate Health Index and MRI	93.395	60057355 CCH	12398	54722	N/A	Department of Public Health	-	40,242
Total Cancer Treatment Research							-	40,242
Illinois Department of Healthcare and Family Services								
Child Support Enforcement								
Child Support Enforcement	93.563	2020-55-025-K	11193	53746	N/A	State's Attorney	-	(6,680)
Child Support Enforcement	93.563	2023-55-025	11685	54095	N/A	State's Attorney	-	(16,211)
Child Support Enforcement	93.563	2023-55-027	11699	54054	N/A	Sheriff	-	753,945
Child Support Enforcement	93.563	2024-55-025	11928	54276	N/A	State's Attorney	-	(18,517)
Child Support Enforcement	93.563	2025-55-025	12169	54471	N/A	State's Attorney	-	7,531,117
Child Support Enforcement	93.563	2026-55-027	12466	54653	N/A	Sheriff	-	592,844
Total Child Support Enforcement							-	8,836,498
AIDS Foundation of Chicago								
HIV Care Formula Grants								
CCH Ryan White/Re-Entry Services Region 8	93.917	7123	12465	54784	N/A	John H. Stroger, Jr. Hospital of Cook County	-	749,494
Total HIV Care Formula Grants							-	749,494
Total U.S. Department of Health and Human Services							1,086,551	25,322,451

* Denotes Major Program

Federal Grantor/Pass-Through Grantor/Program Name or Cluster Title	Federal Assistance Listing Number	Federal Grantor and Pass-Through Grantor Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Passed Through to Subrecipients	Total Federal Expenditures
EXECUTIVE OFFICE OF THE PRESIDENT								
Direct Programs:								
High Intensity Drug Trafficking Areas Program								
High Intensity Drug Trafficking Area	95.001	G23CH0001A	11929	54314	N/A	Sheriff	-	2,003,742
High Intensity Drug Trafficking Area	95.001	G24CH0001A	12167	54480	N/A	Sheriff	-	1,597,421
High-Intensity Drug Trafficking Area	95.001	HID0425G0555-00	12519	54657	N/A	Sheriff	-	2,341
High-Intensity Drug Trafficking Area (Non-Cash Award)	95.001	N/A	N/A	N/A	N/A	Sheriff	-	20,927,931
Total High Intensity Drug Trafficking Areas Program							-	24,531,435
Total Executive Office of the President							-	24,531,435
U.S. DEPARTMENT OF HOMELAND SECURITY								
Pass-Through Programs From:								
Illinois Emergency Management Agency								
Disaster Grants - Public Assistance (Presidentially Declared Disasters)								
FEMA Public Assistance Grant Program	97.036	4489DR	11216	53990	N/A	Emergency Mgt Regional Security	-	15,194,074
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)							-	15,194,074
Hazard Mitigation Grant								
Hazard Identification Risk Assessment (HIRA)	97.039	HMGP4489CO	12093	54547	N/A	Emergency Mgt Regional Security	-	113,340
Total Hazard Mitigation Grant							-	113,340
Emergency Management Performance Grants								
Emergency Management Performance Grant	97.042	23EMACOOK	12281	54318	N/A	Emergency Mgt Regional Security	2,103	439,800
Total Emergency Management Performance Grants							2,103	439,800
Homeland Security Grant Program								
Urban Area Security Initiative	97.067 *	21UACOOK	11621	53967	N/A	Emergency Mgt Regional Security	2,049,818	3,062,885
Urban Area Security Initiative	97.067 *	22UACOOK	11889	54214	N/A	Emergency Mgt Regional Security	626,773	1,574,851
Urban Area Security Initiative	97.067 *	23UACOOK	12119	54319	N/A	Emergency Mgt Regional Security	263,597	7,592,233
Urban Area Security Initiative	97.067 *	24UACOOK	12364	54497	N/A	Emergency Mgt Regional Security	-	4,516,000
Total Homeland Security Grant Program							2,940,188	16,745,969
Total U.S. Department of Homeland Security							2,942,291	32,493,183
Total expenditures of federal awards							**$ 128,563,499**	**$ 419,684,326**

* Denotes Major Program

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED NOVEMBER 30, 2025

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, 2025, 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 2025.

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 two contracts with the Secretary of HUD under the Section 108 Guaranteed Loan Program as of November 30, 2025. The outstanding note balance at November 30, 2025 is $2,408,000 due in various annual amounts not exceeding $3,000,000 through August 1, 2035. On March 28, 2019, CCBED participated in HUDs 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 two HUD Section 108 loans have been loaned to secondary authorized representatives under the guidelines of the County and HUD contract, for capital infrastructure projects, and for the acquisition of equipment for the Alsip MiniMill Paper Mill to aid in the creation and retention of new jobs, and assisted the Village of Franklin Park (Cullerton Street Industrial area) for the purpose of completing reconstruction of Cullerton Street, Wellington Avenue and Hart Street, along with improvements to water and sewer.

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

The total project was approximately $5.3 million, of which the County funded $3 million under its BUILT program..

The federal funds related to the two 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 repaying the loans.

A summary of the loan activity is as follows:

Entity	Advance Amount	Principal Payments	Amount Outstanding
Village of Franklin Park	$ 3,000,000	$ 1,076,000	$ 1,924,000
Alsip MiniMill	3,000,000	2,516,000	484,000
Loans Outstanding			$ 2,408,000

NOTE 6 – INDIRECT COST RATE

Cook County has elected to use the 10% de minimis indirect cost rate (for awards and amendments to existing awards made before October 1, 2024) and the 15% de minimis indirect cost rate (for new federal awards issued on or after October 1, 2024).

NOTE 7 – FEMA DISASTER GRANTS - PUBLIC ASSISTANCE

Cook County reported $15,194,074 in Federal Emergency Management Assistance (FEMA) Public Assistance costs based on FEMA obligated Project Worksheets in fiscal year 2025. The reported amount includes ($120,249) in prior year costs incurred during fiscal year 2021, $7,074,447 during fiscal year 2022, $9,309,547 during fiscal year 2023, and ($1,069,671) during fiscal year 2024.

NOTE 8 – CLASSIFICATION OF EXPENDITURES FOR ASSISTANCE LISTING 93.563

Subsequent to the close of Cook County’s fiscal year, the Illinois Department of Healthcare and Family Services (HFS) issued revised guidance for the Child Support Enforcement grant award (Assistance Listing Number 93.563). Under this revised guidance, HFS reclassified a portion of the award from subrecipient payments (passed through to Cook County) to vendor payments. Vendor payments are not required to be reported on the Schedule of Expenditures of Federal Awards (SEFA), while subrecipient payments (passed through Cook County) must be reported.

NOTE 8 – CLASSIFICATION OF EXPENDITURES FOR ASSISTANCE LISTING 93.563
(continued)

Cook County's financial system tracks expenditures for this federally funded grant award at a program level and assignment of the designated Federal Assistance Listing Number identified in the executed grant agreement. In accordance with the County's established grant-setup policy, which requires a fully executed grant agreement with defined terms and conditions, system restrictions prevented the County from separating expenditures attributable to vendor payments versus federally funded grant payments.

As a result, the County is reporting the full amount of expenditures incurred during the fiscal year for the Child Support Enforcement grant on the SEFA. Of the total expenditures reported, approximately $3,036,790 relates to payments that HFS has designated, effective July 1, 2025, as vendor payments.

This disclosure is provided to clarify the composition of reported expenditures and to reflect the impact of HFS's revised guidance on grantor reporting requirements.

NOTE 9 – SUBSEQUENT EVENT

The Schedule and related disclosures include evaluation of events through June 2, 2026, which is the date the Schedule is available to be issued.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Commissioners of
Cook County, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cook County, Illinois' (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2025. 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 $11,830,234 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended November 30, 2025. 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, 2025.

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.

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 2025-001, 2025-002, 2025-003, and 2025-004. 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 2025-001, 2025-002, 2025-003, and 2025-004, 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
June 2, 2026

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED NOVEMBER 30, 2025

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Other auditors issued an unmodified opinion on whether the financial statements were prepared in accordance with U.S. GAAP.

Internal control over financial reporting:

• Material weakness (es) identified?	X Yes	____ No
• Significant deficiency (ies) identified?	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:

Name of Federal Program or Cluster	Federal Assistance Listing #
Community Development Block Grant Cluster	
Entitlement/ Special Purpose Grants	14.218
Home Investment Partnerships Program	14.239
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027
HIV Emergency Relief Project Grants	93.914
Homeland Security Grant Program	97.067

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

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

Auditee qualified as low-risk auditee? No

SECTION II: FINANCIAL STATEMENT FINDINGS

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.

Subrecipient Monitoring and Special Tests: Housing Quality Standards
Federal Department – U.S. Department of Housing and Urban Development
Federal Award Identification Number and Year: M17-DC170213 and 2017
M18-DC170213 and 2018
M21-DC170213 and 2021
M22-DC170213 and 2022
Home Investment Partnerships Program (HOME), Federal Assistance Listing #14.239
County Department – Department of Planning and Development (DPD)
Finding 2025 – 001

CRITERIA

Subrecipient Monitoring

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.

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

Subrecipient Monitoring and Special Tests: Housing Quality Standards
Federal Department – U.S. Department of Housing and Urban Development
Federal Award Identification Number and Year: M17-DC170213 and 2017
M18-DC170213 and 2018
M21-DC170213 and 2021
M22-DC170213 and 2022
Home Investment Partnerships Program (HOME), Federal Assistance Listing #14.239
County Department – Department of Planning and Development (DPD)
Finding 2025 – 001*(continued)*

CRITERIA *(continued)*

Subrecipient Monitoring *(continued)*

DPD's HOME Program Policies and Procedures Manual (updated January 2025), Monitoring Section (pages 114 to 129), under the Annual Monitoring Plan/Schedule Update, states the plan should identify the participating jurisdiction (PJ) monitoring goals and strategies, highlighting areas to which staff should pay special attention during the monitoring year. A specific schedule detailing annual, bi-annual, and tri-annual monitoring visits as required by HUD must be developed and maintained. To assure that adequate records are kept regarding each property and its compliance status, the monitor should establish a monitoring file for each property. The basic items in the file should include written agreement, written tenant selection criteria, property and unit inspections and results, etc.

Also, HOME Program Compliance should conduct a risk assessment of its portfolio of the PJ's HOME projects so that the highest risk projects can be identified and monitored first. In addition, HOME Program Compliance must conduct a desk review of all properties in the monitoring workload each year, as well as on-site reviews periodically, ranging from annually to every 3 years based on the number of units in property (i.e. 26 or more units require an annual review).

Special Tests: Housing Quality Standards

Per 24 CFR Section 92.209(i), Tenant-based rental assistance: Eligible costs and requirements, Housing Standards, states "The participating jurisdiction must require the housing occupied by a family receiving tenant-based rental assistance under this section to meet the participating jurisdiction's property standards under § 92.251. Initially and annually thereafter, the participating jurisdiction must determine the housing complies with its property standards and is decent, safe, sanitary, and in good repair in accordance with § 92.251(f). During the period of affordability (i.e., the period for which the nonfederal entity must maintain subsidized housing) for HOME assisted rental housing, the PJ must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners no less than (a) every three years for projects containing one to four units, (b) every two years for projects containing five to 25 units, and (c) every year for projects containing 26 or more units.

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

Subrecipient Monitoring and Special Tests: Housing Quality Standards
Federal Department – U.S. Department of Housing and Urban Development
Federal Award Identification Number and Year: M17-DC170213 and 2017
M18-DC170213 and 2018
M21-DC170213 and 2021
M22-DC170213 and 2022
Home Investment Partnerships Program (HOME), Federal Assistance Listing #14.239
County Department – Department of Planning and Development (DPD)
Finding 2025 – 001*(continued)*

CONDITION

During the current audit period, the Cook County Department of Planning and Development (DPD) did not provide sufficient evidence to document annual monitoring performed, as well as performed the required inspections to ensure property standards were met, as required by Federal regulations and its internal policies.

CAUSE

Based on discussions with management, the cause of the findings occurred as a result of post pandemic allocations to the County which included several housing related fundings and initiatives, including Emergency Rental Assistance I & II (ERA I& II), Homeless Sheltering, Homeless and Transitional Sheltering Physical Site Acquisition and Development, HOME ARPA (HUD Allocation), and HOME, CDBG CV development delays that challenged the Housing teams provision of services and compliance requirement. While HUD had extended post pandemic compliance moratoriums into fiscal year 2024, Housing team hiring, training and implementation of compliance activities were unable to activate fully in the subject fiscal year to meet compliance. Additionally, for subrecipient monitoring of the HOME program, costs paid to developers were misclassified as subrecipient expenditures. The HOME program does not have contracts with subrecipients.

EFFECT

Failure to adequately monitor the activities and performance of subrecipients (and developers) could result in Federal awards being used for unauthorized purposes and DPD's inability to adequately perform required risk assessments. Failure to perform the required inspections to ensure property standards were met is a violation of Federal regulations.

QUESTIONED COSTS

None.

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

Subrecipient Monitoring and Special Tests: Housing Quality Standards
Federal Department – U.S. Department of Housing and Urban Development
Federal Award Identification Number and Year: M17-DC170213 and 2017
M18-DC170213 and 2018
M21-DC170213 and 2021
M22-DC170213 and 2022
Home Investment Partnerships Program (HOME), Federal Assistance Listing #14.239
County Department – Department of Planning and Development (DPD)
Finding 2025 – 001*(continued)*

CONTEXT

Subrecipient Monitoring

During the current audit period, we noted a total of thirty-seven (37) projects were included on the Program Year 2024 (Fiscal Year 2025) HOME monitoring rental portfolio schedule provided, which required annual monitoring per DPD's internal policies. Of the 37 projects, we noted three projects had some monitoring conducted during the period, which included some review of tenant files (for income verification/eligibility) and limited physical inspections of HOME units. No additional documentation was provided to verify compliance with federal regulations and the HOME Program Policies and Procedures Manual which required annual monitoring of each project (property).

In addition, we noted approximately $7.3 million was reported on the SEFA as pass-through to two subrecipients under the program for the fiscal year ended November 30, 2025. Based on further discussions, DPD noted that these subrecipients are the two title companies used to pay the developers under the HOME program in accordance with its escrow agreement(s). We also reviewed a sample of these payments noting the supporting documentation referenced the developers as subrecipients. No documentation was provided to support compliance with subrecipient monitoring as required by 2 CFR Part 200.332.

Special Tests: Housing Quality Standards

We were provided with the same 37 projects reviewed under subrecipient monitoring to verify that DPD performed the required inspections to ensure that property standards were met. Based on our review, we noted the list included projects with HOME assisted units ranging from one (1) to 99 units, which would have required inspections every one to three years. However, the listing provided did not identify those units on which housing quality inspections were due.

In addition, of the 37 projects, we were provided with documentary evidence to support only one (1) project whereby the required unit inspection reports were completed.

IDENTIFICATION OF REPEATED FINDINGS

None.

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

Subrecipient Monitoring and Special Tests: Housing Quality Standards
Federal Department – U.S. Department of Housing and Urban Development
Federal Award Identification Number and Year: M17-DC170213 and 2017
M18-DC170213 and 2018
M21-DC170213 and 2021
M22-DC170213 and 2022
Home Investment Partnerships Program (HOME), Federal Assistance Listing #14.239
County Department – Department of Planning and Development (DPD)
Finding 2025 – 001 *(continued)*

RECOMMENDATION

We recommend DPD ensure procedures should be in place to ensure adequate documentation is maintained to support the evaluation of each subrecipient's risk of noncompliance, as required by Federal regulations and internal policies. Also, documentation should be maintained to support that required inspections are performed to ensure that property standards are met, including identification of those units on which housing quality inspections are due, in accordance with 24 CFR 92.251(f).

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 42-43.

Subrecipient Monitoring
Federal Department – U.S. Department of Treasury
Federal Award Identification Number and Year: SLFRP0143 and 2021
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027
County Department(s) – Various
Finding 2025 – 002

CRITERIA

2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Section 200.332. Requirements for pass-through entities, requires that **"**A pass-through entity must: (b) ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained. Required information includes: (1) Federal award identification. (i) Subrecipient's name (must match the name associated with its unique entity identifier); (ii) Subrecipient's unique entity identifier; (iii) Federal Award Identification Number (FAIN)…(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.

The Cook County, Illinois ARPA: Subrecipient Risk Assessment and Risk Reassessment Process Manual (dated May 16, 2024), states "If a subrecipient does not complete the risk reassessment by the assigned due date, their risk level will remain the same and they will be eligible for reimbursements only. Advancement requests will not be considered until the subrecipient completes the risk reassessment." Also, the level of monitoring to which the subrecipient must adhere to will vary by risk level assigned. The monitoring expectations associated with each risk level will be communicated to the subrecipient in the form of the risk reassessment and financial monitoring letter". The monitoring parameters associated with each risk level are outlined below:

- High Risk – minimum of monthly check-ins with County to share program progress, updates, and share programmatic questions/concerns
- Medium Risk – minimum of monthly to quarterly check-ins with County to share program progress, updates, and share programmatic questions/concerns
- Low Risk - minimum of quarterly check-ins with County to share program progress, updates, and share programmatic questions/concerns

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

Subrecipient Monitoring
Federal Department – U.S. Department of Treasury
Federal Award Identification Number and Year: SLFRP0143 and 2021
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027
County Department(s)– Various
Finding 2025 – 002 *(continued)*

CRITERIA *(continued)*

The Cook County ARPA Grants Compliance Guide, under External Risk Management, states "Federal grant regulations in Uniform Guidance require that all SLFRF-funded programs be conducted in a risk-informed manner, particularly the selection and monitoring of subrecipients that implement programming on behalf of Cook County. In order to assess the risk potential of external subrecipient partners, each subrecipient organization is assessed for risk as the beginning of their partnership with the County and assigned a risk rating of High, Medium, or Low. This rating informs the monitoring and documentation requirements for that subrecipient. Subrecipients are reassessed for risk annually to reflect any changes or improvements in their risk potential”.

The Cook County ARPA SLFRG Grant Subaward Financial Management Manual (revised March 3, 2025), under Subaward Financial Management Roles and Responsibilities states that “as outlined in the risk assessment form, the level of monitoring will be based on subrecipient’s risk designation. The subrecipient will receive a risk assessment and financial management letter apprising it of the expectations associated with its assigned risk level”. In addition, under Section A. Advancement of Funds Process, Item VI. Shifting to Reimbursement Model, states “nine months prior to the program’s conclusion, no further advancements can be provided to a subrecipient. Unspent advance balances will be applied against subsequent expenses incurred and reported to the County. Some subrecipients may need working capital to maintain operations, and it will be the responsibility of the Department to create a drawdown schedule to ensure to the best of its ability that all advanced funds are expended and/or recouped by program-end”.

CONDITION

During the current audit period, the County performed inadequate monitoring of its subrecipients as required by its internal policies.

CAUSE

Based on discussions with management, the County instituted new internal guidelines for program and financial management of its State and Local Fiscal Recovery Funds (SLFRF) award. These guidelines included more strict monitoring controls than federal regulations require. Additionally, the County deployed a new grants management system specifically to assist in collection and reporting on program metrics and subrecipient financials. The grants management system went live in spring of 2024. The County continues to invest in compliance oversight and technical assistance to ensure its new guidelines are effectively implemented, particularly in relation to utilization of its grants management system.

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

Subrecipient Monitoring
Federal Department – U.S. Department of Treasury
Federal Award Identification Number and Year: SLFRP0143 and 2021
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027
County Department(s) – Various
Finding 2025 – 002 *(continued)*

EFFECT

Failure to adequately perform and document the risk assessments on its subrecipient(s) could result in 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 40 subrecipients (of a population of 250 subrecipients), we noted the following:

- For 1 subrecipient file, we noted one (1) monitoring log was completed. However, based on risk rating(s) assigned, a total of four (4) monitoring logs were required.

- For 11 subrecipients, we noted the risk reassessments were expired, ranging from 167 to 920 days over the assigned due date. Of the 11 subrecipients, 6 had risk reassessments currently outstanding and 3 had advancement requests approved without a risk reassessment, both of which were contrary to County's internal policies. The total amount advanced to the 3 subrecipients was $772,214.

- We noted one subrecipient submitted advancement requests totaling $852,757 during the County's fiscal year. Based on review of the supporting documentation, it appears these funds are actual reimbursement of costs previously incurred by the subrecipient and should have been submitted via a payment request(s) as opposed to an advancement request(s). Consequently, the SEFA reported total expenditures incurred of $594,815, instead of the total $852,757, resulting in a net understatement of $257,942. However, the subrecipient was compensated for all work that was performed.

- We noted the County executed a subrecipient agreement (signed December 20, 2024) prior to verifying the subrecipient had an active Unique Entity Identifier (UEI) number (active date January 20, 2025) which is required by Federal regulation.

IDENTIFICATION OF REPEATED FINDINGS

None.

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

Subrecipient Monitoring
Federal Department – U.S. Department of Treasury
Federal Award Identification Number and Year: SLFRP0143 and 2021
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds, Federal Assistance Listing #21.027
County Department(s)– Various
Finding 2025 – 002 *(continued)*

RECOMMENDATION

We recommend County implement procedures to ensure adequate documentation (monitoring log) is maintained and timely completion of risk reassessment is conducted to support the evaluation of each subrecipient's risk of noncompliance as required by Federal regulations and its internal policies. Also, the County should adhere to its written internal policies which require that advancement requests not be considered until the subrecipient completes the risk reassessment. In addition, the agreement with a subrecipient should not be executed without an active UEI, unless exceptions to these policies are clearly documented.

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 44-45.

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

Program Income
Federal Department – U.S. Department of Health and Human Services
Pass-through Chicago Department of Public Health and AIDS Foundation of Chicago
Federal Award Identification Number(s) and Year(s): H8900008 and 2025
H89HA00008 and 2023
HIV Emergency Relief Program Grants, Federal Assistance Listing #93.914
County Department –Cook County Health (CCH)
Finding 2025 – 003

CRITERIA

Per the U.S Department of Health and Human Services, Health Resources & Services Administration (HRSA) Policy Clarification Notice # 15-03, Clarification Regarding the Ryan White HIV/AIDS Program (RWHAP) and Program Income, Grant Policy Update 9/15/2025, states that in the context of the RWHAP, program income is most commonly generated by recipients and subrecipients as a result of charging for services and receiving payment from third-party reimbursement. Under the uniform administrative requirements, to the extent available, recipients and subrecipients must disburse funds available from program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments. Also, recipients are required to track and account for all program income in accordance with 2 CFR § 200.302(b)(3). Additionally, it is the responsibility of the recipient to monitor and track program income earned by subrecipients. Subrecipients should retain program income for "additive" use within their own programs.

2 CFR Part 200.307, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Program income. (a) *General.* The recipient or subrecipient is encouraged to earn income to defray program costs when appropriate. Program income must be used for the original purpose of the Federal award. Program income earned during the period of performance may only be used for costs incurred during the period of performance or allowable closeout costs. See § 200.472(b). Program income must be expended prior to requesting additional Federal funds. Program income exceeding amounts specified in the Federal award may be added to or deducted from the total allowable costs in accordance with the terms and conditions of the Federal award.

CONDITION

During the current audit period, Cook County Health (CCH) did not comply with federal regulations regarding the use and reporting of program income as it relates to funds awarded through the RWHAP.

CAUSE

Based on discussions with management, the HIV grants transitioned to CCH from an external organization in July 2025. Award amounts were granted in multiple phases, requiring four budget revisions, with the final revision approved in December 2025. The contractual period covered March 2025 through December 2025. During the transition period, CCH lacked formal operational procedures to identify, record, and track program income, as well as several operational and administrative challenges which contributed to this issue.

Program Income
Federal Department – U.S. Department of Health and Human Services
Pass-through Chicago Department of Public Health and AIDS Foundation Chicago
Federal Award Identification Number(s) and Year(s): H8900008 and 2025
H89HA00008 and 2023
HIV Emergency Relief Program Grants, Federal Assistance Listing #93.914
County Department –Cook County Health (CCH)
Finding 2025 – 003 *(continued)*

EFFECT

Failure to adequately track and report program income is a violation of Federal regulations and could result in the return of funds to the Federal government.

QUESTIONED COSTS

None.

CONTEXT

Based on initial discussions with CCH management, the RWHAP did not generate any program income during the period from December 1, 2024 to November 30, 2025. However, during our review of patient's eligibility documentation, we noted certain participants insurance were billed for services performed under the federal program, thereby representing payments received from third-party reimbursements. Consequently, CCH was able to provide a patient payment report showing HIV diagnosis via its Invision and CPA Cerner systems which included $2,937,999 in total payments and $47,784 in total patient payments received during the period. We noted this information was not reported as program income to the two grantor agencies during the period ended November 30, 2025.

IDENTIFICATION OF REPEATED FINDINGS

None.

RECOMMENDATION

We recommend that CCH implement written policies and procedures to ensure that program income is tracked and monitored to ensure accurate reporting to its grantor agencies. Also, procedures should be in place to properly allocate all program income to the RWHAP and to ensure that future funds disbursed from available program income are utilized for eligible program activities prior to requesting any additional reimbursement (cash payments) from the grantor agencies as required by 2 CFR Part 200.307.

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 46-47.

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

Reporting
Federal Department – U.S. Department of Homeland Security
Pass-through Illinois Emergency Management Agency
Federal Award Identification Number and Year: EMW-2021-SS-00001 and 2021
EMW-2022-SS-00025-S01 and 2022
EMW-2023-SS-00013 and 2023
EMW-2024-SS-05137 and 2024
Homeland Security Grant Program, Federal Assistance Listing #97.067
County Department – Department of Emergency Management and Regional Security
Finding 2025 – 004

CRITERIA

As required by the 2024 grant agreement(s) with the State of Illinois, Illinois Emergency Management Agency (IEMA), Section 10.1 and 11.1, states that Grantee must submit financial and performance reports as requested and in the format required by Grantor no later than the dues date(s) specified in PART TWO or PART THREE. Grantee must submit quarterly reports with Grantor describing the expenditure(s) of the funds related thereto, unless more frequent reporting is required by the Grantee due to the funding source or pursuant to specific award conditions. 2 CFR 200.208. Any report required by 30 ILCS 708/125 may be detailed in PART TWO or PART THREE. Grantee must report to Grantor on the performance measures listed in Exhibit D, PART TWO or PART THREE at the intervals specified by Grantor, which must be no less frequent than annually and no more frequent than quarterly, unless otherwise specified in PART TWO, PART THREE, or Exhibit E pursuant to specific award conditions. For certain construction-related Awards, such reports may be exempted as identified in PART TWO or PART THREE. 2 CFR 200.329. Under Exhibit D, Performance Measures and Standards, states that the Grantee shall provide a quarterly Reimbursement Request and Reporting Form to IEMA-OHS within thirty (30) days after the end of the quarter throughout the performance period of the Agreement. The Grantee must submit a final Reimbursement Request and Reporting Form to the Grantor within 30 days after the expiration of the Agreement, or within 30 days of completion of all approved projects, whichever occurs first. Performance standards include: 1. Appropriate use of grant funds in accordance with the approved scope of work and budget outlined in Section 2.3, and the terms outlined in this Agreement; 2. The timely submittal of required documentation, as defined in this Agreement; and 3. Adequate results from grant monitoring conducted by the Grantor.

CONDITION

During the current audit period, Cook County Department of Emergency Management and Regional Security (DEMRS) did not comply with the reporting requirements as outlined in its grant agreement(s).

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

Reporting
Federal Department – U.S. Department of Homeland Security
Pass-through Illinois Emergency Management Agency
Federal Award Identification Number and Year: EMW-2021-SS-00001 and 2021
EMW-2022-SS-00025-S01 and 2022
EMW-2023-SS-00013 and 2023
EMW-2024-SS-05137 and 2024
Homeland Security Grant Program, Federal Assistance Listing #97.067
County Department – Department of Emergency Management and Regional Security
Finding 2025 – 004 *(continued)*

CAUSE

Based on discussions with management, this finding occurred due to significant turnover in key finance and grants management positions, which created gaps in continuity and delayed the Department's transition to IEMA's Amplifund reporting system. As prior management departed and new staff were onboarded, the Department faced operational challenges that affected the consistency of its grant reporting processes. Due to Amplifund's requirement that reimbursement requests be submitted sequentially before performance reports can be filed, the delays in prior-period submissions prevented DEMRS from accessing and submitting the quarterly reports. Statewide pauses in FEMA and IEMA grant processing further contributed to the backlog.

EFFECT

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

QUESTIONED COSTS

None.

CONTEXT

During the County's fiscal year ended November 30, 2025, DEMRS had four (4) active grant agreements with IEMA, which represented a total of 16 quarterly reimbursement requests (reports) and 1 final close-out report that were required to be submitted during this period. As a result, we selected for review a total of 8 quarterly reports and the 1 final close-out report required under the 2021 IEMA grant agreement, which ended August 31, 2025.

Based on discussions with management and review of the grantor payment request portal, we noted DEMRS did not submit any of the required quarterly reports due under the 2022, 2023 and 2024 grant agreements.

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

Reporting
Federal Department – U.S. Department of Homeland Security
Pass-through Illinois Emergency Management Agency
Federal Award Identification Number and Year: EMW-2021-SS-00001 and 2021
EMW-2022-SS-00025-S01 and 2022
EMW-2023-SS-00013 and 2023
EMW-2024-SS-05137 and 2024
Homeland Security Grant Program, Federal Assistance Listing #97.067
County Department – Department of Emergency Management and Regional Security
Finding 2025 – 004 *(continued)*

IDENTIFICATION OF REPEATED FINDINGS

None.

RECOMMENDATION

We recommend that DEMRS develop and implement procedures to ensure required reports are prepared, reviewed, and submitted in a timely manner and in compliance with its grant agreements 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 page 48.

COOK COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED NOVEMBER 30, 2025

Prior Year Findings	Current Year Status
Federal Award Findings	
Finding 2024 – 001	
During the prior fiscal year, the Cook County State's Attorney Office (SAO) did not adequately comply with its cash management requirements in accordance with federal regulations.	Not Repeated – During the current fiscal year, SAO implemented its corrective action plan.
Finding 2024 – 002	
During the prior fiscal year, SAO did not adequately comply with its subrecipient monitoring requirements as required by Federal regulations.	Not Repeated – During the current fiscal year, SAO implemented its corrective action plan.
Finding 2024 – 003	
During the prior fiscal year, Cook County Justice Advisory Council (JAC) did not comply with the reporting requirements as outlined in its grant agreement.	Not Repeated – During the current fiscal year, JAC implemented its corrective action plan.

DEPARTMENT OF PLANNING AND DEVELOPMENT
SUSAN M. CAMPBELL
Director
69 W. Washington St., Suite 2900 ● Chicago, Illinois 60602 ● (312) 603-1000

May 26, 2026

To: Syril Thomas
Office of the Comptroller

From: Janet Hamilton
Grant Finance Manager

Date: May 26, 2026

Re: **Home Investment Partnerships Program (HOME), Federal Assistance Listing #14.239**
County Department – Department of Planning and Development (DPD)
Finding 2025 – 001

Cause:
Post Pandemic allocations to the County included several housing related fundings and initiatives, including Emergency Rental Assistance I & II (ERA I& II), Homeless Sheltering, Homeless and Transitional Sheltering Physical Site Acquisition and Development, HOME ARPA (HUD Allocation), and HOME, CDBG CV development delays that challenged the Housing teams provision of services and compliance requirement. While HUD had extended post-pandemic compliance moratoriums into fiscal year 2024, Housing team hiring, training and implementation of compliance activities were unable to activate fully in the subject fiscal year to meet compliance.

Team initial compliance training was implemented in FY 2025. DPD hired three additional staffers for a total of five to support compliance investigations moving forward.

Corrective Action Plan:

Special Test on Housing Quality Standards

1. Compliance training activities will continue to be coordinated by the Bureau's Compliance Management Team to strengthen program oversight and compliance efforts. As part of this initiative, 100% of Housing Team staff and management will receive compliance training, be qualified to perform compliance-related functions, and be assigned appropriate compliance responsibilities.
    a. All Housing Team staff and management will complete compliance training through HUD-sponsored virtual training or HUD-approved in-person training by November 30, 2026.
    b. Five of eight staffers will have hands-on site qualifications demonstrated by task and verified by management by November 30, 2026.

2. Required compliance planning for HOME programs will be completed by September 30, 2026.
    a. Plan will be reviewed and approved by Deputy Director and submitted to the Director by September 30, 2026.
    b. Initial site inspection appointments will be completed by October 31, 2026
    c. Initial site physical inspections will commence by November 30, 2026.
3. Deputy Director will ensure that compliance site investigations and on-site file review will be completed by May 31, 2027.
    a. All reporting for respective site investigations shall be filed by above date
    b. All required communication to developer/owner teams shall be completed, mail and confirmation receipt by above date.

Subrecipient Monitoring

The department classified costs as subrecipient expenditures but should have classified as developer costs. Developer costs are not subject to subrecipient monitoring requirements under the Uniform Guidance. Therefore, the corrective action will be to assign a unique account code to address the finding where subrecipient monitoring will no longer apply. Grants Finance Manager will work with the Bureau of Finance to assign a unique account code by July 31, 2026.

Endorsed By: Susan M. Campbell

Susan M. Campbell, Director

Date: 05/28/2026

COOK COUNTY BUREAU OF FINANCE

KANAKO ISHIDA MUSSELWHITE
BUDGET DIRECTOR

(312) 603-5706
KANAKO.ISHIDA@COOKCOUNTYIL.GOV

161 North Clark St.,
Suite 1050
Chicago, IL 60602

To: Syril Thomas, *Comptroller*
Office of the Comptroller
From: Kanako Ishida Musselwhite, *Budget Director* KM
Department of Budget and Management Services
Date: May 30, 2026
Re: FY2025 Single Audit Finding – 2025-002

In respect to 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.332, it was brought to my attention that the County performed inadequate monitoring of its subrecipients funded through Coronavirus State and Local Fiscal Recovery Funds (SLFRF), as required by its internal policies. Below is the corrective action plan to address the finding.

Each County department that issues sub-recipient agreements is responsible for the day-to-day monitoring of their respective SLFRF subrecipients, including reviewing financial and programmatic reports and ensuring compliance with the federal and County requirements. The Bureau of Finance (BOF) also been overseeing the monitoring of subrecipients in order to help identify potential compliance issues. Compliance Oversight and Technical Support (COTS) under the Bureau of Finance coordinates and conducts an annual review of each SLFRF programs and assesses all subrecipients or vendor relationships to ensure compliance across the County. The COTS process has helped the County address inadequate monitoring and compliance concerns.

Most of the County's subrecipient activities are scheduled to conclude in September 2026 and the end of the SLFRF programmatic performance period is nearing. As such, the County has started the closeout preparation for both County departments and their subrecipients. The process includes:

- Communication of the closeout procedures including required documentation of monitoring activities
- Confirmation of receipts of financial reports and the supporting documents such as proof of payments
- Expenditure reconciliations between the County's financial system and ARPA grants management system
- Confirmation of all monitoring logs and programmatic reports submission

It is expected the final COTS review to be completed by the end of the fiscal year and we believe these measures will mitigate and address any future instances of inadequate monitoring identified in the current finding 2025-002.

To: Syril Thomas, County Comptroller

From: Tameika Elzy, Director of Grants Accounting TE

Date: May 29, 2026

CC: Scott Spencer, CCH Interim CFO, Kiran Joshi, DPH CCH COO, Mark Spranca, CCH Chief Scientific Officer, Rolando DeLuna, Associate Comptroller

Memo: **Cause and Corrective Action Plan for Finding 2025-003**

This correspondence serves as Cook County Health (CCH) and Cook County Department of Public Health (CCDPH) response to Finding 2025-003. During the FY2025 Single Audit, **one** audit finding was identified by Washington, Pittman & McKeever, LLC. The root cause and corrective action plan is identified below.

Condition

During the current audit period, the Cook County Department of Public Health (DPH) did not comply with federal regulations regarding the use and reporting of program income as it relates to funds awarded through the RWHAP

Root Cause Analysis

The HIV grants transitioned to CCH from an external organization in July 2025. Award amounts were granted in multiple phases, requiring four budget revisions, with the final revision approved in December 2025. The contractual period covered March 2025 through December 2025.

During the transition period, CCH lacked formal operational procedures to identify, record, and track program income. Several operational and administrative challenges contributed to this issue, including:

- No written internal procedures were in place to define or track program income requirements.
- No formal transition teams were established to identify core grant obligations, resulting in unclear interpretation of sponsor requirements.
- CCH had not yet identified the appropriate internal systems or interdepartmental collaborations necessary to retrieve and reconcile program income data.
- Organizational priorities during the transition focused on maintaining existing deliverables, including vouchering, budget compliance, hiring, and onboarding of direct and administrative staff.
- Staffing Shortages, CCH onboarded personnel quickly as contractual employees, direct staff transitioned onboard as CCH employees in phases upon execution of grant contracts.

Corrective Action Plan

CCH Director of Grants Accounting is implementing formal written processes and procedures to ensure compliance with Federal Uniform Guidance requirements related to program income.

The corrective action plan includes:

- Developing standardized written procedures that clearly define program income requirements and tracking responsibilities.
- Establishing shared roles and responsibilities across departments to support consistent data collection, reconciliation, and reporting.
- Identifying the specific data elements required to accurately record and monitor program income.
- Formalizing interdepartmental collaboration processes necessary to retrieve and validate program income information.
- Defining the systems and reporting tools that will be used to track and maintain program income records.
- Providing staff training on program income requirements, documentation standards, and compliance expectations.

These actions will strengthen internal controls and ensure timely, accurate identification and tracking of program income moving forward, official approval/implementation is expected December 2026

COOK COUNTY EMRS
EMERGENCY MANAGEMENT AND REGIONAL SECURITY

Alexander Joves
Executive Director

(312) 835-0098
alex.joves@cookcountyil.gov

69 W. Washington St.
Suite 2600
Chicago, Illinois 60602

May 19, 2026

To: Syril Thomas, Cook County Comptroller
From: Alex Joves, Executive Director

Subject: 2025 Single Audit Finding 2025-004

2025-004

Management Response: Management acknowledges the finding. DEMRS did not submit the required quarterly financial and performance reports to the Illinois Emergency Management Agency (IEMA) for the Homeland Security Grant Program during the fiscal year.

Root Cause Analysis: Over multiple years, DEMRS experienced significant turnover in key finance and grants management positions, which created gaps in continuity and delayed the department's transition to IEMA's Amplifund reporting system. As prior management departed and new staff were onboarded, the department faced operational challenges that affected the consistency of its grant reporting processes. Due to Amplifund's requirement that reimbursement requests be submitted sequentially before performance reports can be filed, the delays in prior-period submissions prevented DEMRS from accessing and submitting the quarterly reports. Statewide pauses in FEMA and IEMA grant processing further contributed to the backlog.

Corrective Action: DEMRS will complete and submit all outstanding reimbursement requests and performance reports for UASI 2022, UASI 2023, and UASI 2024 to bring the County into full compliance with grantor requirements.

Preventive Action: DEMRS will implement a grants compliance calendar that tracks all reporting deadlines. Future reports will be prepared by the Manager of Grants & Contracts and reviewed and approved by the Associate Director of Finance, with documented evidence of review.

Responsible Party:
- Damian Albert, Associate Director of Finance, damian.albert@cookcountyil.gov. 312.603.8177
- Tina Bhaga, Manager, Grants & Contracts, tina.bhaga@cookcountyil.gov, 312.603.8543

Planned Completion Date: January 1, 2027

Sincerely,

Alexander Joves

Alex Joves
Executive Director
Emergency Management & Regional Security