



CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS
401 North Michigan Avenue, Suite 1200, Chicago, Illinois 60611
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Cook County, Illinois
Report on Federal Awards
(In accordance with the Single Audit Act
Amendments of 1996, and Uniform Guidance)
For the Fiscal Year Ended November 30, 2020



COOK COUNTY, ILLINOIS

SINGLE AUDIT REPORT

NOVEMBER 30, 2020

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CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS
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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 Schedule of Expenditures of Federal Awards

We have audited the accompanying Schedule of Expenditures of Federal Awards (Schedule) of **Cook County, Illinois** (the County) for the year ended November 30, 2020, and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the County for the year ended November 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Washington, Pittman & McKeever, LLC

WASHINGTON, PITTMAN & McKEEVER, LLC

Chicago, Illinois

June 4, 2021

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>									
Pass-Through Programs From:									
<i>Illinois State Board of Education</i>									
Child Nutrition Cluster:									
School Breakfast Program									
Child Nutrition Program	10.553	15-016-472P-00	10936	53729	N/A	Juvenile Temporary Detention Center	\$ -	\$ 89,014	
Child Nutrition Program	10.553	15-016-472P-00	11219	53736	N/A	Juvenile Temporary Detention Center	-	48,515	
Total School Breakfast Program							-	137,529	
National School Lunch Program									
Child Nutrition Program	10.555	15-016-472P-00	10935	53730	N/A	Juvenile Temporary Detention Center	-	168,346	
Child Nutrition Program	10.555	15-016-472P-00	11220	53735	N/A	Juvenile Temporary Detention Center	-	94,015	
Child Nutrition Program - Non Cash Award	10.555	N/A	N/A	N/A	N/A	Juvenile Temporary Detention Center	-	25,333	
Total National School Lunch Program							-	287,694	
Total Child Nutrition Cluster							-	425,223	
<i>Illinois Department of Human Services</i>									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children									
IDHS Supplemental WIC	10.557	FCSYQ00833	10965	53628	9461808	Public Health	-	639,214	
IDHS Supplemental WIC	10.557	FCSZQ00833	11211	53779	N/A	Public Health	-	767,099	
Supplemental Food WIC - Non-cash Award	10.557	N/A	N/A	N/A	N/A	Public Health	-	2,659,850	
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children							-	4,066,163	
Total Pass-Through Programs							-	4,491,386	
Total U.S. Department of Agriculture								-	4,491,386
<u>U.S. DEPARTMENT OF DEFENSE</u>									
Pass-Through Programs From:									
<i>University of Illinois</i>									
Economic Adjustment Assistance for State Governments									
Defense Industry Adjustment	12.617	17151-01	10780	53693	N/A	Bureau of Economic Development	-	80,253	
Total Economic Adjustment Assistance for State Governments							-	80,253	
Total Pass-Through Programs							-	80,253	
Total U.S. Department of Defense								-	80,253
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>									
Direct Programs:									
CDBG - Entitlement Grants Cluster:									
Community Development Block Grants/Entitlement Grants									
Community Development Block Grant	14.218	N/A	10012	50715	9421401-14	Department of Planning and Development	275,516	275,516	
Community Development Block Grant	14.218	N/A	10014	51175	9421501-11	Department of Planning and Development	200,000	200,000	
Community Development Block Grant	14.218	N/A	10403	53445	9421601	Department of Planning and Development	55,199	55,199	
Community Development Block Grant	14.218	N/A	10657	53469	9421701	Department of Planning and Development	725,094	725,094	
Community Development Block Grant	14.218	N/A	10756	53601	9421801	Department of Planning and Development	4,960,548	5,013,198	
Community Development Block Grant	14.218	N/A	11106	53741	N/A	Department of Planning and Development	2,031,013	2,689,190	
Total CDBG - Entitlement Grants Cluster							8,247,370	8,958,197	
Emergency Solutions Grant Program									
Emergency Solutions	14.231	N/A	10653	53485	9411701	Department of Planning and Development	223,473	224,271	
Emergency Solutions	14.231	N/A	10765	53592	9411801	Department of Planning and Development	289,311	289,311	
Emergency Solutions	14.231	N/A	11107	53742	N/A	Department of Planning and Development	314,833	359,906	
COVID-19 - Emergency Solutions	14.231	N/A	11353	53993	N/A	Department of Planning and Development	70,000	70,000	
Total Emergency Solutions Grant Program							897,617	943,488	

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)								
Direct Programs (Continued):								
HOME Investment Partnerships Program								
HOME Investment Partnerships Program	14.239	N/A	10757	53593	N/A	Department of Planning and Development	-	1,237,400
HOME Investment Partnerships Program	14.239	N/A	11108	53740	N/A	Department of Planning and Development	-	3,567,459
Total HOME Investment Partnerships Program							-	4,804,859
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster:								
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)								
CDBG Disaster Relief	14.269	N/A	10011	50685	9101401	Department of Planning and Development	670,239	1,459,045
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster							670,239	1,459,045
Lead-Based Paint Hazard Control in Privately-Owned Housing								
Lead Hazard Control Program	14.900	N/A	10753	53581	N/A	Public Health	-	348,831
Total Lead-Based Paint Hazard Control in Privately-Owned Housing							-	348,831
Total Direct Programs							9,815,226	16,514,420
Total U.S. Department of Housing and Urban Development							9,815,226	16,514,420
U.S. DEPARTMENT OF JUSTICE								
Direct Programs:								
COVID 19 - Coronavirus Emergency Supplemental Funding Program								
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	N/A	11178	53875	N/A	Emergency Mgt Regional Security	-	32,142
Total COVID 19 - Coronavirus Emergency Supplemental Funding Program							-	32,142
Community-Based Violence Prevention Program								
Safe and Thriving Communities	16.123	N/A	10354	53421	8611601	Judicial Advisory Council	-	93
Total Community-Based Violence Prevention Program							-	93
Services for Trafficking Victims								
Human Trafficking Task Force	16.320	N/A	10916	53723	N/A	State's Attorney	-	364,061
Total Services for Trafficking Victims							-	364,061
Missing Children's Assistance								
Internet Crimes Against Children	16.543	N/A	10903	53605	N/A	State's Attorney	-	204,753
Total Missing Children's Assistance							-	204,753
National Institute of Justice Research, Evaluation, and Development Project Grants								
Accreditation Standards Compliance	16.560	N/A	10794	53699	N/A	Medical Examiner's Office	-	17,552
Forensic DNA	16.560	N/A	11082	53826	N/A	State's Attorney	-	103,122
Total National Institute of Justice Research, Evaluation, and Development Project Grants							-	120,674
Crime Victim Assistance/Discretionary Grants								
Crime Victim Assistance/Discretionary Grants	16.582	N/A	11061	53831	N/A	Public Health	-	31,928
Total Crime Victim Assistance/Discretionary Grants							-	31,928
Drug Court Discretionary Grant Program								
Skokie Adult Drug Treatment Court	16.585	N/A	10575	53551	N/A	State's Attorney	44,820	130,862
Total Drug Court Discretionary Grant Program							44,820	130,862
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program								
Violence on Illinois Campuses Elimination Strategies	16.590	N/A	11073	53824	N/A	State's Attorney	-	279,128
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program							-	279,128

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF JUSTICE (Continued)								
Direct Programs (Continued):								
Criminal and Juvenile Justice and Mental Health								
Collaboration Program								
Mentally Ill Offender Treatment and Crime Reduction	16.745	N/A	10358	53345	7101601	Public Health	-	2,895
Mentally Ill Offender Treatment and Crime Reduction	16.745	N/A	11060	53836	N/A	Public Health	-	46,505
Total Criminal and Juvenile Justice and Mental Health Collaboration Program							-	49,400
Economic, High-Tech, and Cyber Crime Prevention								
Economic, High-Tech, and Cyber Crime Prevention	16.752	N/A	11084	53823	N/A	State's Attorney	-	108,124
Total Economic, High-Tech, and Cyber Crime Prevention							-	108,124
Harold Rogers Prescription Drug Monitoring Program								
Opioid Related Death Analysis Information Sharing	16.754	N/A	10795	53698	N/A	Medical Examiner's Office	-	100,232
Total Harold Rogers Prescription Drug Monitoring Program							-	100,232
Second Chance Act Reentry Initiative								
Innovative Reentry Initiatives: Bldg Sys Cap & Test Str	16.812	N/A	11175	53866	N/A	Judicial Advisory Council	75,000	75,000
Second Chance Act Reentry Initiative	16.812	N/A	10766	53696	N/A	Adult Probation	-	189,080
Total Second Chance Act Reentry Initiative							75,000	264,080
Postconviction Testing of DNA Evidence								
Post Conviction DNA	16.820	N/A	10576	53547	N/A	State's Attorney	-	3,459
Post Conviction DNA	16.820	N/A	11112	53847	N/A	State's Attorney	-	279,903
Total Postconviction Testing of DNA Evidence							-	283,362
Smart Prosecution Initiative								
SMART Prosecution	16.825	N/A	10574	53550	N/A	State's Attorney	21,612	96,309
SMART Prosecution	16.825	N/A	11011	53818	N/A	State's Attorney	-	83,225
Total SMART Prosecution							21,612	179,534
Justice Reinvestment Initiative								
Justice Reinvestment Initiative	16.827	N/A	11085	53825	N/A	State's Attorney	-	33,715
Total Justice Reinvestment Initiative							-	33,715
Indigent Defense								
Indigent Defense	16.836	N/A	11103	53828	N/A	Public Defender	-	27,765
Total Indigent Defense							-	27,765
Comprehensive Opioid, Stimulant, and Substance Abuse Program								
Comprehensive Opioid Abuse Site-Based Program	16.838	N/A	10879	53711	N/A	Public Health	-	43,682
Total Comprehensive Opioid, Stimulant, and Substance Abuse Program							-	43,682
Equitable Sharing Program								
Equitable Sharing	16.922	*	N/A	10603	53583	State's Attorney	-	188,765
Equitable Sharing	16.922	*	N/A	10737	53650	Sheriff	-	361,200
Total Equitable Sharing Program							-	549,965
Total Direct Programs							141,432	2,803,500

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE (Continued)								
Pass-Through Programs From:								
<i>Illinois Criminal Justice Information Authority</i>								
Crime Victim Assistance								
Prosecution Based Victim	16.575	218441	10974	53606	N/A	State's Attorney	-	1,047,359
Total Crime Victim Assistance							-	1,047,359
Violence Against Women Formula Grants								
Sexual Assault Multi-disciplinary Team Response	16.588	617061	10872	53612	8011901	State's Attorney	-	15,051
Domestic Violence Multi-disciplinary Team Response	16.588	615071	11105	53777	N/A	State's Attorney	-	247,081
Sexual Assault Multi-disciplinary Team Response	16.588	618061	11104	53778	N/A	State's Attorney	-	277,982
Total Violence Against Women Formula Grants							-	540,114
Project Safe Neighborhoods								
Project Safe Neighborhoods	16.609	2017-GP-BX-001	10891	53716	N/A	State's Attorney	-	62,123
Total Project Safe Neighborhoods							-	62,123
<i>City of Chicago</i>								
Edward Byrne Memorial Justice Assistance Grant Program								
Justice Assistance Grant	16.738	2017-DJ-BX-0223	10776	53507	7671701	Emergency Mgt Regional Security	297,424	293,909
Justice Assistance Grant	16.738	2017-DJ-BX-0223	11078	53827	N/A	Emergency Mgt Regional Security/State's Attorney	-	13,478
Justice Assistance Grant	16.738	2018-DJ-BX-0598	11056	53761	N/A	Emergency Mgt Regional Security	-	113,287
Justice Assistance Grant	16.738	2019-DJ-BX-0682	11279	53762	N/A	Emergency Mgt Regional Security	-	753
<i>Illinois Criminal Justice Information Authority</i>								
Edward Byrne Memorial Justice Assistance Grant Program								
Human Trafficking Equipment	16.738	417044	10992	53603	N/A	State's Attorney	-	59,877
Community Justice Center	16.738	417043	10986	53647	N/A	State's Attorney	-	71,755
Complex Drug Prosecution	16.738	417889	11002	53666	N/A	State's Attorney	-	600,020
Community Justice Center	16.738	418043	11247	53748	N/A	State's Attorney	-	159,846
Complex Drug Prosecution	16.738	418089	11277	53747	N/A	State's Attorney	-	111,576
Human Trafficking Equipment	16.738	418044	11240	53749	N/A	State's Attorney	-	47,740
Mitigator Project	16.738	417041	10929	53617	N/A	Public Defender	-	50,297
Mitigator Project	16.738	417241	11235	53739	N/A	Public Defender	-	9,453
DNA and Digital Evidence Litigation	16.738	416042	10950	53758	N/A	Public Defender	-	6,858
Total Edward Byrne Memorial Justice Assistance Grant Program							297,424	1,538,849
Paul Coverdell Forensic Sciences Improvement Grant Program								
The Outsource Toxicology Laboratory Assistance Prog	16.742	719504	11179	53850	N/A	Medical Examiner's Office	-	153,070
Total Paul Coverdell Forensic Sciences Improvement Grant Program							-	153,070
<i>Institute for Intergovernmental Research (IIR)</i>								
Comprehensive Opioid, Stimulant, and Substance Abuse Program								
Comprehensive Opioid, Stimulant, and Substance Abuse	16.838	2019-PARTNER-0034	11062	53832	N/A	Public Health	-	50,511
Comprehensive Opioid, Stimulant, and Substance Abuse	16.838	2020-Bridges-0064 CC Health	11146	53864	N/A	Public Health	-	7,219
Total Comprehensive Opioid, Stimulant, and Substance Abuse Program							-	57,730
Total Pass-Through Programs							297,424	3,399,245
Total U.S. Department of Justice							438,856	6,202,745

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>	
U.S. DEPARTMENT OF LABOR									
Pass-Through Programs From:									
<i>Illinois Department of Commerce and Economic Opportunity</i>									
WIOA Cluster:									
WIOA Adult Program									
WIA Adult Program	17.258	18-633082	10880	53712	N/A	Bureau of Economic Development	-	109,755	
Total WIOA Cluster							-	109,755	
Apprenticeship USA Grants									
Apprenticeship USA Grants	17.285	19-111009	11275	53959	N/A	Bureau of Economic Development	-	47,005	
Total Apprenticeship USA Grants							-	47,005	
Total Pass-Through Programs							-	156,760	
Total U.S. Department of Labor							-	156,760	
U.S. DEPARTMENT OF TRANSPORTATION									
Pass-Through Programs From:									
<i>Illinois Department of Transportation</i>									
Highway Planning and Construction Cluster:									
Highway Planning and Construction									
Highway 134th St. Halsted/Marsden	20.205	*	M-4003 (788)	10362	53427	8111602	Highway	-	7,324
Highway Old Orchard Rd Woods	20.205	*	R-90-016-16	10475	53544	N/A	Highway	-	384,000
Lake Cook Road Raupp Blvd CMAQ	20.205	*	C1-91-365-14	11057	53510	N/A	Highway	-	5,983,371
Lake Cook Road Raupp Blvd STU	20.205	*	C1-91-365-14	11058	53511	N/A	Highway	-	5,944,650
County Transit Statewide Planning and Research	20.205	*	19-1439-9543	10927	53663	N/A	Highway	-	22,673
County Transit Plan CMAP Unified Work Program	20.205	*	C-19-0018	10928	53662	N/A	Highway	-	14,534
Total Highway Planning and Construction Cluster								-	12,356,552
Highway Safety Cluster:									
State and Community Highway Safety									
2019 SHE STEP	20.600		OP-20-0082 04-02	11217	53806	N/A	Sheriff	-	41,396
Total Highway Safety Cluster								-	41,396
Total Pass-Through Programs								-	12,397,948
Total U.S. Department of Transportation							-	12,397,948	
U.S. DEPARTMENT OF TREASURY									
Direct Programs:									
Equitable Sharing									
Equitable Sharing	21.016	*	N/A	10739	53651	N/A	Sheriff	-	184,974
Equitable Sharing	21.016	*	N/A	10637	53582	N/A	State's Attorney	-	39,859
Total Equitable Sharing								-	224,833
COVID-19 - Coronavirus Relief Fund									
COVID 19 - Coronavirus Relief Fund	21.019	*	N/A	11140	20192	N/A	Various	-	247,172,376
COVID 19 - Coronavirus Relief Fund	21.019	*	N/A	11140	20193	N/A	Office of the Chief Financial Officer	49,798,595	49,798,595
COVID 19 - Coronavirus Relief Fund	21.019	*	N/A	11140	20194	N/A	Bureau of Economic Development	46,775,138	46,818,838
Total Direct Programs								96,573,733	344,014,642

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>	
U.S. DEPARTMENT OF TREASURY (Continued)									
Pass-Through Programs From:									
<i>Illinois Department of Public Health</i>									
COVID-19 - Coronavirus Relief Fund									
COVID-19 - Contact Tracing	21.019	*	05180116H	11209	53966	N/A	Public Health	4,749,591	5,344,358
Total COVID-19 - Coronavirus Relief Fund								101,323,324	349,134,167
Total U.S. Department of the Treasury								101,323,324	349,359,000
U.S. ENVIRONMENTAL PROTECTION AGENCY									
Direct Programs:									
Air Pollution Control Program Support									
Air Pollution	66.001	N/A	10581	53459	N/A	Environmental Control	-	2,902	
Air Pollution	66.001	N/A	11021	53598	N/A	Environmental Control	-	396,174	
Total Air Pollution Control Program Support							-	399,076	
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act									
Air Pollution Particulate	66.034	N/A	10684	53460	7481801	Environmental Control	-	125,049	
Air Pollution Particulate	66.034	N/A	11174	53792	N/A	Environmental Control	-	105,546	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act							-	230,595	
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements									
Brownfields Investment	66.818	N/A	10857	53700	N/A	Environmental Control	-	417,554	
Brownfields Investment	66.818	N/A	10856	53701	N/A	Environmental Control	-	168,925	
Total Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements							-	586,479	
Total Direct Programs							-	1,216,150	
Pass-Through Programs From:									
<i>Illinois Emergency Management Agency</i>									
State Indoor Radon Grants									
Radon Awareness	66.032	20Cook Radon	11133	53844	N/A	Public Health	-	7,200	
Total State Indoor Radon Grants							-	7,200	
Total Pass-Through Programs							-	7,200	
Total U.S. Environmental Protection Agency								-	1,223,350
U.S. ELECTION ASSISTANCE COMMISSION									
Pass-Through Programs From:									
<i>Illinois State Board of Elections</i>									
COVID-19 - 2018 HAVA Election Security Grants									
COVID-19 - Election And Voting Assistance	90.404	*	N/A	11215	53989	N/A	County Clerk	-	3,602,850
<i>Chicago Board of Elections</i>									
COVID-19 - Election And Voting Assistance	90.404	*	N/A	11239	53995	N/A	Dept of Budget and Management Serv	-	2,155,213
Total COVID-19 - 2018 HAVA Election Security Grants								-	5,758,063
Total Pass-Through Programs								-	5,758,063
Total U.S. Election Assistance Commission								-	5,758,063

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>								
Direct Programs:								
Mental Health Research Grants								
Mental Health Research Grants	93.242	N/A	11063	53833	N/A	Public Health	-	98,094
Total Mental Health Research Grants							-	98,094
Substance Abuse and Mental Health Services Projects of Regional and National Significance								
Early Diversion Program	93.243	N/A	10999	53770	N/A	Public Health	-	164,409
Cook County Offender Reentry	93.243	N/A	11137	53859	N/A	Public Health	-	63,913
Drug Court Enhancement	93.243	N/A	10740	53539	N/A	Chief Judge	-	70,142
Drug Court Enhancement	93.243	N/A	10741	53541	N/A	Chief Judge	-	7,453
Drug Court Enhancement	93.243	N/A	10761	53683	N/A	Chief Judge	-	167,987
Mental Health Court Enhancement	93.243	N/A	10957	53754	N/A	Chief Judge	-	17,845
Drug Court Enhancement	93.243	N/A	11017	53803	N/A	Chief Judge	-	189,236
Drug Court Enhancement	93.243	N/A	11181	53881	N/A	Chief Judge	-	5,435
Mental Health Court Enhancement	93.243	N/A	11139	53755	N/A	Chief Judge	-	4,875
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance							-	691,295
Advanced Nursing Education Workforce Grant Program								
Advanced Nurse Education SNAE Program	93.247	N/A	10793	53702	N/A	Public Health	-	19,039
Advanced Nurse Education SNAE Program	93.247	N/A	11012	53768	N/A	Public Health	-	94,716
ANE – Nurse Practitioner Residency Program	93.247	N/A	11001	53819	N/A	Public Health	-	35,691
ANE – Nurse Practitioner Residency Program	93.247	N/A	11168	53872	N/A	Public Health	-	36,172
Advanced Nurse Education SNAE Program	93.247	N/A	11252	53962	N/A	Public Health	-	3,600
Total Advanced Nursing Education Workforce Grant Program							-	189,218
Healthy Start Initiative								
Healthy Start Initiative	93.926	N/A	10915	53720	N/A	Public Health	-	191,344
Healthy Start Initiative	93.926	N/A	11138	53860	N/A	Public Health	-	302,453
Total Healthy Start Initiative							-	493,797
Assisted Outpatient Treatment								
Assisted Outpatient Treatment	93.997	N/A	10775	53633	N/A	Public Health	-	(53,083)
Assisted Outpatient Treatment	93.997	N/A	11009	53769	N/A	Public Health	-	542,360
Total Assisted Outpatient Treatment							-	489,277
Total Direct Programs							-	1,961,681
Pass-Through Programs From:								
<i>American College of Preventive Medicine</i>								
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health								
Reducing Hypertension	93.421	5 NU38OT000289-02-00	10938	53756	N/A	Public Health	-	7,292
<i>National Association of County and City Health Officials (NACCHO)</i>								
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health								
Overdose Prevention and Response Project	93.421	2020-010905	11127	53851	N/A	Sheriff	-	27,271
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health							-	34,563

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Pass-Through Programs From (Continued):								
<i>Chicago Department of Public Health</i>								
Injury Prevention and Control Research and State and Community Based Programs								
DPH Overdose Data to Action	93.136	CE19-1904	11170	53873	N/A	Public Health	-	219,376
<i>Illinois Department of Human Services</i>								
Injury Prevention and Control Research and State and Community Based Programs								
Prescription Monitoring Program	93.136	491113M40	10893	53715	N/A	Public Health	-	28,823
Prescription Monitoring Program	93.136	491113M40	10906	53719	N/A	Public Health	-	5,661
Total Injury Prevention and Control Research and State and Community Based Programs							-	253,860
<i>Great Lakes Hemophilia Foundation</i>								
Blood Disorder Program: Prevention, Surveillance, and Research								
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	ATHN2015001-VW-3-554 & 575	11109	53848	N/A	Public Health	-	2,108
Total Blood Disorder Program: Prevention, Surveillance, and Research							-	2,108
Maternal and Child Health Federal Consolidated Programs								
Hemophilia	93.110	H30MC24052	11000	53671	N/A	Public Health	-	11,204
Hemophilia	93.110	H30MC24052	11251	53937	N/A	Public Health	-	5,455
Total Maternal and Child Health Federal Consolidated Programs							-	16,659
<i>Illinois Department of Healthcare and Family Services</i>								
Child Support Enforcement								
Child Support Enforcement	93.563	2020-55-025-K	10948	53610	N/A	State's Attorney	-	3,876,687
Child Support Enforcement	93.563	2020-55-025-2	11193	53746	N/A	State's Attorney	-	2,424,858
Child Support Enforcement	93.563	2018-55-027K	10921	53613	N/A	Sheriff	-	864,239
Child Support Enforcement	93.563	2020-55-027-2	11197	53807	N/A	Sheriff	-	552,036
Total Child Support Enforcement							-	7,717,820
<i>Illinois Department of Human Services</i>								
Social Services Block Grant								
IDHS Case Management	93.667	FCSXU05024	10693	53497	N/A	Public Health	-	117,541
IDHS Case Management	93.667	FCSYU05024	10962	53626	N/A	Public Health	-	159,840
IDHS Case Management	93.667	FCSZU05024	11212	53783	N/A	Public Health	-	205,917
Domestic Violence Partner Abuse	93.667	FCSYT01901	10932	53607	N/A	Chief Judge	-	24,615
Domestic Violence Partner Abuse	93.667	FCSZT07901	11236	53734	N/A	Chief Judge	-	16,665
Total Social Services Block Grant							-	524,578
State Targeted Response to the Opioid Crisis Grant								
State Targeted Response to the Opioid Crisis	93.788	43CYC03168	10967	53632	N/A	Public Health	-	779,075
State Targeted Response to the Opioid Crisis	93.788	43CZC03631	11203	53785	N/A	Public Health	-	194,200
Total State Targeted Response to the Opioid Crisis Grant							-	973,275
Block Grants for Prevention and Treatment of Substance Abuse								
Block Grant for Vivitrol	93.959	43CYC03159	11007	53631	N/A	Public Health	-	530,362
Block Grant for Vivitrol	93.959	43CZC03159	11199	53813	N/A	Public Health	-	114,489
Total Block Grants for Prevention and Treatment of Substance Abuse							-	644,851
<i>Illinois Department of Public Health</i>								
Public Health Emergency Preparedness								
Public Health Emergency Preparedness	93.069	17180016H	11202	53780	N/A	Public Health	-	248,446
Cities Readiness Initiative	93.069	17580005I	11394	53784	N/A	Public Health	-	2,897
Total Public Health Emergency Preparedness							-	251,343

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

Federal Grantor/Pass-Through Grantor/Program Name	CFDA Number	Pass-Through Grantor's Number	County Award Number	County Program Number	Legacy (Old) Business Unit	Responsible County Department	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Pass-Through Programs From (Continued):								
<i>Illinois Department of Public Health (Continued)</i>								
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements								
Cities Readiness Initiative	93.074	07580015H	11008	53669	9201801	Public Health	-	27,540
Bioterrorism Prep/Planning	93.074	07180016H	10968	53620	N/A	Public Health	-	541,247
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements							-	568,787
Immunization Cooperative Agreements								
Immunization Initiative - Non-Cash Award	93.268	N/A	N/A	N/A	N/A	Public Health	-	331,813
Total Immunization Cooperative Agreements							-	331,813
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)								
Epidemiology & Laboratory Capacity	93.323	02600015H	11026	53822	N/A	Public Health	-	197,923
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)							-	197,923
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response								
COVID-19 - Crisis Grant 2020	93.354	07680016H	11180	53880	N/A	Public Health	-	377,410
Total COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response							-	377,410
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations								
Breast and Cervical Cancer	93.898	96180005G	10785	53465	N/A	Public Health	-	1,528
Breast and Cervical Cancer	93.898	06180006H	10970	53623	N/A	Public Health	-	103,298
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations							-	104,826
Sexually Transmitted Diseases (STD) Prevention and Control Grants								
Syphilis Prevention Services Among Women	93.977	05180000H	11111	53843	N/A	Public Health	-	15,599
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants							-	15,599
Maternal and Child Health Services Block Grant to the States								
Adolescent Health	93.994	96380047G	10964	53767	N/A	Public Health	-	46,900
Adolescent Health	93.994	N/A	11190	53811	N/A	Public Health	-	29,850
Total Maternal and Child Health Services Block Grant to the States							-	76,750
<i>Illinois Health and Hospital Association</i>								
COVID-19 - National Bioterrorism Hospital Preparedness Program								
COVID-19 - Prep & Rspns Act	93.889	6 U3REP200637-01-04	11336	54010	N/A	Public Health/Hospital	-	95,800
Total COVID-19 - National Bioterrorism Hospital Preparedness Program							-	95,800
Total Pass-Through Programs							-	12,187,965
Total U.S. Department of Health and Human Services							-	14,149,646
EXECUTIVE OFFICE OF THE PRESIDENT								
Direct Programs:								
High Intensity Drug Trafficking Areas Program								
Chicago HIDTA	95.001	N/A	10424	53452	6551701-1713	Sheriff	-	(7)
Chicago HIDTA	95.001	N/A	10768	53491	N/A	Sheriff	-	1,292,179
Chicago HIDTA	95.001	N/A	10994	53602	N/A	Sheriff	-	2,629,970
Chicago HIDTA	95.001	N/A	11223	53743	N/A	Sheriff	-	552,139
Chicago HIDTA (Non-Cash)	95.001	N/A	N/A	N/A	N/A	Sheriff	-	9,192,181
Total High Intensity Drug Trafficking Areas Program							-	13,666,462
Total Direct Programs							-	13,666,462
Total Executive Office of the President							-	13,666,462

* Denotes Major Program

COOK COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>County Award Number</u>	<u>County Program Number</u>	<u>Legacy (Old) Business Unit</u>	<u>Responsible County Department</u>	<u>Pass-Through to Subrecipients</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HOMELAND SECURITY								
Pass-Through Programs From:								
<i>Illinois Emergency Management Agency</i>								
Disaster Grants - Public Assistance (Presidentially Declared Disasters)								
FEMA Public Assistance	97.036	4489DR	11216	53990	N/A	Emergency Mgt Regional Security	-	517,902
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)							-	517,902
Emergency Management Performance Grants								
Emergency Management	97.042	19EMACOOK	11187	53763	N/A	Emergency Mgt Regional Security	-	442,577
Total Emergency Management Performance Grants							-	442,577
Homeland Security Grant Program								
Urban Area Security Initiative	97.067	16UASICOOK	10469	53453	N/A	Emergency Mgt Regional Security	-	269,422
Urban Area Security Initiative	97.067	17UASICOOK	10663	53532	N/A	Emergency Mgt Regional Security	3,022,910	6,066,009
Urban Area Security Initiative	97.067	18UASICOOK	10858	53619	N/A	Emergency Mgt Regional Security	1,520,132	9,558,059
Urban Area Security Initiative	97.067	19UASICOOK	11135	53653	N/A	Emergency Mgt Regional Security	-	7,457,960
Total Homeland Security Grant Program							4,543,042	23,351,450
Total Pass-Through Programs							4,543,042	24,311,929
Total U.S. Department of Homeland Security							4,543,042	24,311,929
TOTAL EXPENDITURES OF FEDERAL AWARDS							\$ 116,120,448	\$ 448,311,962

* Denotes Major Program

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED NOVEMBER 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes all Federal programs attributable to the County's reporting entity except 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)*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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. In prior years, the business unit was used to track expenditures. In the current Schedule, we have included the business unit to assist in identifying older grant award expenditures.

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.

The accompanying Schedule is not intended to present the financial position and the results of operations of the County in conformity with accounting principles generally accepted in the United States of America.

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 2020.

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

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

Cook County received approval from the U.S. Department of Housing and Urban Development (HUD) for a \$30 million loan guarantee program, sourced by HUD, to finance four types of sustainable development as follows: transit-oriented, mixed-use developments within a half-mile of passenger rail; cargo-oriented projects near freight rail lines and terminals; mixed-use hospitality/service sector projects near transit lines and business development loans.

Also known as the Section 108 Loan Pool, BUILT (Broadening Urban Investment to Leverage Transportation) in Cook, will allow the County to borrow money to private businesses at reduced interest rates to promote economic development, stimulate job growth and improve public facilities. Such public investment is often needed to inspire private contributions, to provide seed money, or to simply boost confidence that many private firms and individuals need to invest in distressed areas.

The County's Bureau of Economic Development (CCBED) has 3 contracts with the Secretary of Housing and Urban Development (HUD) under the Section 108 Guaranteed Loan Program as of November 30, 2020. The outstanding note balance at November 30, 2020 is \$7,521,000 due in various annual amounts not exceeding \$3,000,000 through August 1, 2035. On March 28, 2019, CCBED participated in HUD's Public Offering which provided an opportunity to lock-in fixed interest rates for its Section 108 variable rate loan, thereby eliminating uncertainty and permitting the Note's principal and interest payments to be accurately budgeted. These fixed interest rates were based on market conditions at the time of the public offering and tied to the yields on the 2-yr, 5-yr, 7-yr, and 10-yr U.S. Treasury obligations at that time (the rate for the 8/1/2019 maturity is tied to a short-term Treasury rate). The proceeds of the three HUD Section 108 loans have been loaned to secondary authorized representatives under the guidelines of the County and HUD contract, for capital infrastructure projects, for the acquisition of equipment for the Cermak Fresh Market Grocery Store, and for the acquisition of equipment for the Alsip MiniMill Paper Mill to aid in the creation and retention of new jobs.

COOK COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

NOTE 5 – HUD LOAN GUARANTEE PROGRAM (Continued)

A summary of the loan activity is as follows:

Entity	Advance Amount	Principal Payments	Amount Outstanding
Village of Franklin Park	\$3,000,000	\$364,000	\$2,636,000
Cermak Fields LLC	2,500,000	238,000	2,262,000
Alsip MiniMill	3,000,000	377,000	2,623,000
Loans Outstanding			<u>\$7,521,000</u>

NOTE 6 – INDIRECT COST RATE

Cook County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 7 – PRIOR PERIOD FEDERAL EXPENDITURES

The 2019 Schedule included, in error, expenditure amounts from non-federal sources totaling \$959,756 which was used to meet the match requirements on the following federal programs:

Federal Program	CFDA #	Amount
Crime Victim Assistance	16.575	\$594,157
Violence Against Women Formula Grants	16.588	18,113
Edward Byrne Memorial Justice Assistance Grant Program	16.738	347,486



CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Commissioners of
Cook County, Illinois

Report on Compliance for Each Major Federal Program

We have audited **Cook County, Illinois'** (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of County's major federal programs for the year ended November 30, 2020. 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 received Federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended November 30, 2020. Our audit described below, did not include the operations of the Forest Preserve District of Cook, because the component unit, engaged other auditors, when required, to perform audits in accordance with Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of County's major federal programs based on our audit of the types of compliance requirements referred to above. 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; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2020.

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 items 2020-001, 2020-002, 2020-003, 2020-004, 2020-005, 2020-006, 2020-007, and 2020-008. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the 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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-002, 2020-003, 2020-005, 2020-006, 2020-007, and 2020-008 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 4, 2021

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

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.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Special Tests and Provisions (Reporting)

Federal Department – U.S. Department of Transportation

Federal Award Identification Number and Year: TE90(130) and 2018

Passed-through the Illinois Department of Transportation

Highway Planning and Construction Cluster:

Highway Planning and Construction, CFDA # 20.205

County Department – Department of Transportation and Highways

Finding 2020 – 001

Questioned Costs: None

CRITERIA

Per its intergovernmental grant agreements, Grantee agrees to submit periodic financial and performance reporting on the approved IDOT BoBS 2832 form. Grantee shall file quarterly BoBS 2832 reports with Grantor describing the expenditure(s) of the funds and performance measures related thereto. The first BoBS 2832 report shall cover the first three months after the effective date of the agreement(s). Quarterly reports must be submitted no later than 30 calendar days following the period covered by the report.

CONDITION

During the current audit period, the Department of Transportation and Highways (DOTH) did not comply with the reporting requirements outlined in its grant agreement(s).

CONTEXT

Based on our review of 4 reports submitted (3 quarterly and 1 fiscal year end), we noted 3 reports were submitted late ranging from 11 to 171 days late, as noted below:

<u>Program Name</u>	<u>Report Period</u>	<u>Due Date</u>	<u>Submission Date</u>	<u>Days Late</u>
Lake Cook Road Raupp Blvd to Hastings Ln	8/1/20 - 10/31/20 (FY20 Q4)	11/30/2020	1/15/2021	46
Lake Cook Road Raupp Blvd to Hastings Ln	8/1/20 - 9/30/20 (Federal FY20 Year End)	10/30/2020	11/10/2020	11
Cook County Transit Plan (SPR)	7/1/20 - 9/30/20 (FY20 Q3)	10/30/2020	4/19/2021	171

EFFECT

Failure to submit reports in a timely manner impairs the grantor agency's ability to monitor program activities and could result in the loss of grant funding.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Special Tests and Provisions (Reporting)
Federal Department – U.S. Department of Transportation
Federal Award Identification Number and Year: TE90(130) and 2018
Passed-through the Illinois Department of Transportation
Highway Planning and Construction Cluster:
Highway Planning and Construction, CFDA # 20.205
County Department – Department of Transportation and Highways
Finding 2020 – 001 (Continued)

CAUSE

Based on our discussions with management, this occurred due to management's oversight as proper reminders were not set up for the team at commencement of the project.

RECOMMENDATION

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

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The County's corrective action plan is on page 45.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Equipment and Real Property Management

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Passed-through the Illinois Emergency Management Agency

Homeland Security Grant Program, CFDA # 97.067

County Department – Department of Emergency Management and Regional Security

Finding 2020 – 002

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D - Post Federal Award Requirements Standards for Financial and Program Management, Section 200.313(d) *Management requirements* requires that “Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the federal award identification number (FAIN)), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. (4) Adequate maintenance procedures must be developed to keep the property in good condition. (5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.”

CONDITION

During the current year, the Cook County Department of Emergency Management and Regional Security (DEMRS) was unable to fully implement its prior year’s corrective action plan to maintain accurate and complete inventory records in accordance with the Federal regulations.

CONTEXT

During the prior audit period, we noted DEMRS did not fully implement its corrective action plan regarding the fiscal year 2018 finding over equipment inventory, which included performing a complete physical inventory on all equipment items and the results reconciled to the property records, as required by federal regulations.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Equipment and Real Property Management
Federal Department – U.S. Department of Homeland Security
Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018
Passed-through the Illinois Emergency Management Agency
Homeland Security Grant Program, CFDA # 97.067
County Department – Department of Emergency Management and Regional Security
Finding 2020 – 002 (Continued)

CONTEXT (Continued)

During the current audit period, we did not perform any detail reviews of equipment items during fiscal year 2020. Based on current year's discussions with management and review, we noted that DEMRS developed an inventory project plan to address the finding. The plan anticipates migrating all the equipment items/assets into an electronic inventory (Elliott Data) system by May 31, 2021. Effective May 14, 2021, DEMRS has entered 93% of their total assets into the Elliott system. Once this step is completed, DEMRS will complete a physical inventory and reconciliation to the property records. As a result, DEMRS was unable to fully comply with the requirements of 2 CFR 200.313 for the fiscal year ended November 30, 2020.

IDENTIFICATION OF REPEATED FINDING

Repeated, (Prior Finding Nos. 2019-001, 2018-003, 2017-007, 2016-009, 2015-004, and 2014-008).

EFFECT

The failure to maintain equipment records as required, and to document whether or not the required equipment physical inventory and reconciliation to property records was performed as required by Federal regulations could result in the misstatement of perpetual records and inaccurate reporting of federally funded equipment.

CAUSE

Based on our discussions with management, this finding occurred because the corrective actions proposed in response to Finding 2019-001 were severely disrupted and delayed by the COVID-19 pandemic, simultaneous Federal, State and County disaster declarations, and DEMRS staff mobilization (beginning March 13, 2020) to manage and coordinate the County's response to the public health emergency presented by the ongoing pandemic. Among the staff mobilized were those of the EMRS Logistics and Finance sections, both of which are integral in implementing the inventory project plan, deploying the Elliot Data Systems inventory management solution, and liaising with sub-recipients to facilitate the integration of grant-funded equipment in their possession.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Equipment and Real Property Management
Federal Department – U.S. Department of Homeland Security
Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018
Passed-through the Illinois Emergency Management Agency
Homeland Security Grant Program, CFDA # 97.067
County Department – Department of Emergency Management and Regional Security
Finding 2020 – 002 (Continued)

RECOMMENDATION

We recommend DEMRS complete its process for entering all assets into the Elliott system. Once completed, DEMRS should begin the process of completing the required physical inventory and maintain documentation to support the results of the inventory and the reconciliation to the property records as required by Federal regulations. In addition, we recommend DEMRS develop written procedures to document its equipment inventory and management process going forward, including ensuring the master asset listing is updated and in accordance with the requirements of 2 CFR 200.313(d).

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The County's corrective action plan is on pages 46 – 47.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Subrecipient Monitoring

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Pass-through the Illinois Emergency Management Agency

Homeland Security Grant Program, CFDA # 97.067

County Department – Department of Emergency Management and Regional Security

Finding 2020 – 003

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D - Post Federal Award Requirements Standards for Financial and Program Management, Section 200.331. Requirements for pass-through entities, requires that “All pass-through entities must: (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has 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 Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in §200.207 Specific conditions. (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and performance reports required by the pass-through entity. (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision. (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: (1) Providing subrecipients with training and technical assistance on program-related matters; and (2) Performing on-site reviews of the subrecipient's program operations; (3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services. (f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in §200.338 Remedies for noncompliance of this part and in program regulations.”

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Subrecipient Monitoring

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Pass-through the Illinois Emergency Management Agency

Homeland Security Grant Program, CFDA # 97.067

County Department – Department of Emergency Management and Regional Security

Finding 2020 – 003 (Continued)

CRITERIA (Continued)

Additionally, the Department's Internal Procedures for Subrecipient Monitoring states on an annual basis, Finance Section staff will monitor each subrecipient that was active during the fiscal year. If the subrecipient was not active that year but had corrective actions in the previous year, those subrecipients will also be included in the monitoring list.

CONDITION

During the current audit period, the Cook County Department of Emergency Management and Regional Security (DEMRS) did not fully implement its prior year's corrective action plan, including perform any monitoring of its subrecipients as required by its internal procedures and Federal regulations.

CONTEXT

During the prior audit period, we noted DEMRS performed some level of monitoring on 3 of its 21 subrecipients. The remaining subrecipients were given their awards late in fiscal year 2019 and had not begun any formal work yet.

During the current audit period, while we noted that DEMRS developed a monitoring checklist and a risk assessment tool for monitoring as noted in its prior year's corrective action plan, DEMRS did not perform any actual monitoring of its 16 subrecipients awarded grant funds, including documentation of DEMRS's evaluation of each subrecipients' risk of noncompliance. Additionally, in accordance with its internal procedures which require annual monitoring, some level of subrecipient monitoring should have been completed during the year.

IDENTIFICATION OF REPEATED FINDING

Repeated, (Prior Finding No. 2019-002).

EFFECT

Failure to adequately monitor the activities and performance of subrecipients could result in Federal awards being used for unauthorized purposes and the Department's inability to adequately perform risk assessments on subrecipients.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Subrecipient Monitoring

Federal Department – U.S. Department of Homeland Security

**Federal Award Identification Number and Year: EMW-2017-SS-00051-S01 and 2017;
EMW-2018-SS-00020 and 2018**

Pass-through the Illinois Emergency Management Agency

Homeland Security Grant Program, CFDA # 97.067

County Department – Department of Emergency Management and Regional Security

Finding 2020 – 003 (Continued)

CAUSE

Based on our discussions with management, this finding occurred because the corrective actions proposed in response to Finding 2019-002 was severely disrupted and delayed by the COVID-19 pandemic, simultaneous Federal, State and County disaster declarations, and DEMRS staff mobilization (beginning March 13, 2020) to manage and coordinate the County’s response to the public health emergency presented by the ongoing pandemic. Other entities mobilized in response to the pandemic include local police and fire which make up the majority of EMRS’ UASI sub-grantees. The largest UASI sub-grantees, the fire service’s Mutual Aid Box Alarm System (MABAS) and Orland Park Fire Protection District, were forced to postpone many of their grant funded trainings during fiscal year 2020, drastically reducing their ability to spend down awarded funds. Further, spending deadlines were repeatedly extended because of the pandemic. For example, the UASI 2017 grant was extended twice, and is now slated to close out on May 31, 2022. The UASI 2018 grant was also extended by FEMA/IEMA for the same reason, and has a current end date of August 31, 2022. Audits of smaller sub-grants were necessarily delayed during the audit period because the sub-recipients could not purchase the grant funded equipment due to the ongoing pandemic. Due to competing priorities (i.e., pandemic response), a decided lack of subrecipient spend-down of grant funds, and repeatedly extended grant close out dates, EMRS did not perform any monitoring during the audit period covering fiscal year 2020.

RECOMMENDATION

We recommend DEMRS update its internal procedures to reflect its risk assessment process for monitoring subrecipients going forward, as well as maintain documentation of the evaluation of each subrecipients’ risk of noncompliance and actual monitoring performed, as required by federal regulations.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION

The County’s corrective action plan is on pages 47 – 48.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Reporting

Federal Departments – U.S. Department of Justice

U.S. Department of Treasury

Equitable Sharing Program, CFDA # 16.922

Equitable Sharing, CFDA # 21.016

County Department – Sheriff’s Office

Finding 2020 – 004

Questioned Costs: None

CRITERIA

Per the July 2018 Guide to Equitable Sharing for States, Local, and Tribal Law Enforcement Agencies (Guide), Section VII.A. Federal Equitable Sharing Agreement and Certification (ESAC) Form states agencies must annually submit an ESAC in the eShare portal, regardless of whether funds were received or maintained during the fiscal year, in order to maintain compliance. The ESAC must be reviewed and approved by the head of the law enforcement agency and a designated official of the governing body prior to submission. Agencies must submit the ESAC within two months after the end of their fiscal year. No extensions to this deadline will be granted. Agencies will remain non-compliant until all paperwork is received and approved. For example, if the agency’s fiscal year ends September 30, the ESAC must be filed, reviewed, and accepted by November 30 for the agency to remain compliant.

CONDITION

During the current audit period, the Sheriff’s Office did not comply with the reporting requirements outlined in the July 2018 Guide.

CONTEXT

Based on our review of the ESAC Annual Certification Report for the fiscal year ended November 30, 2020, we noted the report was signed by the agency head on February 4, 2021 and the governing body head on February 10, 2021. The report due date was January 30, 2021 and electronically submitted on February 18, 2021; hence report was submitted 19 days late.

EFFECT

Failure to submit reports in a timely manner impairs the grantor agency’s ability to monitor program activities and could result in the loss of grant funding.

CAUSE

Based on discussions with management, the employee who has historically submitted the ESAC Annual Certification Report left on a leave of absence the day before the due date. It took some time to get access to the right roles within the eShare portal system to submit the form.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Reporting

Federal Departments – U.S. Department of Justice

U.S. Department of Treasury

Equitable Sharing Program, CFDA # 16.922

Equitable Sharing, CFDA # 21.016

County Department – Sheriff's Office

Finding 2020 – 004 (Continued)

RECOMMENDATION

We recommend Sheriff's Office implement procedures to ensure its Annual Certification Report is submitted in a timely manner and in compliance with the July 2018 Guide. A compliance calendar of all grant reporting due date(s) should be maintained to assist with ensuring compliance with reporting requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The County's corrective action plan is on page 49.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Reporting

Federal Department – U.S. Department of Treasury

Federal Award Identification Number and Year: 6NU50CK000559-01-08 and 2020

Pass-through the Illinois Department of Public Health

COVID-19 - Coronavirus Relief Fund, CFDA # 21.019

County Department – Department of Public Health

Finding 2020 – 005

Questioned Costs: None

CRITERIA

Per its inter-governmental agreement with the Illinois Department of Public Health, grantee agrees to submit performance reports as requested and in the format required by grantor. Performance measures as outlined in the grant agreement must be reported quarterly. Grantee first performance report shall cover the first three months after the award begins. Grantee shall submit quarterly performance reports, along with any required data or metrics, within thirty (30) calendar days following the end of the quarter. All performance reports must include program qualitative and quantitative information, including a comparison of actual accomplishments to the objectives of the award established for the period; where the accomplishments can be quantified, a computation of the cost if required; performance trend data and analysis if required; and reasons why established goals were not met, if appropriate.

CONDITION

During the current audit period, the Cook County Department of Public Health (DPH) did not accurately prepare its quarterly performance reports.

CONTEXT

During our review of two quarterly performance reports (covering the period from June 1, 2020 to August 31, 2020 and the period from September 1, 2020 to November 30, 2020), we noted the same qualitative and quantitative information was provided for both reports tested. Based on discussions with DPH's management, it was noted that the information included in the reports was based on the preparation date (March and April 2021, respectively), as opposed to the period covered date. Hence, it appears the reports were not accurately prepared.

In addition, we were not provided with documentation to support the information included in the reports.

EFFECT

Failure to maintain adequate supporting documentation and ensure reports are accurately prepared could impair the grantor agency's ability to monitor DPH's program performance and could result in the loss of grant funding.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Reporting

Federal Department – U.S. Department of Treasury

Federal Award Identification Number and Year: 6NU50CK000559-01-08 and 2020

Pass-through the Illinois Department of Public Health

COVID-19 - Coronavirus Relief Fund, CFDA # 21.019

County Department – Department of Public Health

Finding 2020 – 005 (Continued)

CAUSE

Based on discussions with management, this occurred due to accurate information being mistakenly attributed to the incorrect reporting timeframe in the State's grant management system. The State is aware that DPH has corrections to the data. The State has been fully apprised of all accurate data throughout the duration of the grant as all data is compiled in the State's required CRM tool, Salesforce.

RECOMMENDATION

We recommend DPH develop procedures to ensure accurate preparation of its performance reports, maintain adequate supporting documentation on the information contained in the reports, and ensure the reports are properly reviewed prior to submission.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The County's corrective action plan is on pages 50 – 51.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Subrecipient Monitoring

Federal Department – U.S. Department of Treasury

Federal Award Identification Number and Year: 6NU50CK000559-01-08 and 2020

Pass-through the Illinois Department of Public Health

COVID-19 - Coronavirus Relief Fund, CFDA # 21.019

County Department – Department of Public Health

Finding 2020 – 006

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D - Post Federal Award Requirements Standards for Financial and Program Management, Section 200.331. Requirements for pass-through entities, requires that “All pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward... Required information includes: (1) Federal Award Identification. (x) Name of Federal awarding agency, pass-through entity and contact information for awarding official, (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at the time of disbursement. (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has 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 Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in §200.207 Specific conditions. (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and performance reports required by the pass-through entity. (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision. (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: (1) Providing subrecipients with training and technical assistance on program-related matters; and (2) Performing on-site reviews of the subrecipient's program operations; (3) Arranging for agreed-upon-procedures engagements as described in §200.425 Audit services.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Subrecipient Monitoring

Federal Department – U.S. Department of Treasury

Federal Award Identification Number and Year: 6NU50CK000559-01-08 and 2020

Pass-through the Illinois Department of Public Health

COVID-19 - Coronavirus Relief Fund, CFDA # 21.019

County Department – Department of Public Health

Finding 2020 – 006 (Continued)

CRITERIA (Continued)

(f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in §200.501 Audit requirements. (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. (h) Consider taking enforcement action against noncompliant subrecipients as described in §200.338 Remedies for noncompliance of this part and in program regulations.”

CONDITION

During the current audit period, the Cook County Department of Public Health (DPH) did not document its procedures for monitoring its subrecipient as required by Federal regulations.

CONTEXT

Based on discussions with DPH’s management, it was noted that only one subrecipient was awarded funds, which were advanced by DPH during fiscal year 2020. Furthermore, management maintains that the subrecipient did not bill for any services until December 2020, and as a result, DPH’s did not perform any monitoring (i.e. invoice confirmation, payroll information, etc.) of the subrecipient.

During our review, we noted that DPH’s does not have any written procedures to document its monitoring of the subrecipient, including documentation of DPH’s evaluation of the subrecipient risk of noncompliance. Also, while DPH’s management acknowledged receipt of a copy of the subrecipient’s Single Audit Report, we were not provided with any evidence of DPH’s review of the report, including and if applicable, issuance of a management decision on audit findings noted as required by 2 CFR 200.331d(3).

In addition, we noted that the agreement with the subrecipient refers to them as a “contractor” which can be misleading, and there is no reference to the name of the Federal Awarding Agency and CFDA number in the agreement.

EFFECT

Failure to adequately communicate and monitor the activities and performance of a subrecipient could result in Federal awards being used for unauthorized purposes and DPH’s inability to adequately perform risk assessments on its subrecipient(s).

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Subrecipient Monitoring

Federal Department – U.S. Department of Treasury

Federal Award Identification Number and Year: 6NU50CK000559-01-08 and 2020

Pass-through the Illinois Department of Public Health

COVID-19 - Coronavirus Relief Fund, CFDA # 21.019

County Department – Department of Public Health

Finding 2020 – 006 (Continued)

CAUSE

Based on discussions with management, this occurred due to circumstances caused by the pandemic, DPH management was not able to prepare written procedures and document monitoring performed on the subrecipient. Having subrecipient is something new and policies and procedures will have to be updated to accommodate the 2 CFR Part 200 Uniform Guidance.

RECOMMENDATION

We recommend DPH develop written procedures to document the monitoring of its subrecipient. Also, adequate staff resources and training should be in place to oversee the process of completing the required subrecipient monitoring, including documentation of the evaluation of the subrecipient risk of noncompliance and review of the Single Audit report, as required by federal regulations. In addition, we recommend that DPH's ensure the required federal award information is included in all its subrecipient agreement(s).

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The County's corrective action plan is on page 51.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Allowable Costs (Payroll)

Federal Department – U.S. Election Assistance Commission

Pass-through the Illinois State Board of Elections

COVID-19 - 2018 HAVA Election Security Grants, CFDA # 90.404

County Department – County Clerk

Finding 2020 – 007

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D – Post Federal Award Requirements, Section 200.430 Compensation – personal services (a) (1) states Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards of Documentation of Personnel Expenses, when applicable.

Section 200.430 (i) *Standards for Documentation of Personnel Expenses* states (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) Be incorporated into the official records of the non-Federal entity; (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities...; (v) Comply with the established accounting policies and practices of the non-Federal entity.

The grant agreement with the Illinois State Board of Elections states by accepting this grant, grantee agrees to document all expenditures for audit purposes in accordance with generally accepted auditing standards, Federal Single Audit requirements, and any specific additional provisions contained in HAVA (42 U.S.C Section 15542).

CONDITION

During the current audit period, the County Clerk did not adequately comply with federal regulations and its grant agreement over allowable costs relating to payroll.

CONTEXT

During our tests of 40 employees (covering pay periods ended November 7, 2020 and November 21, 2020) from a population of 312 employees; we were not provided any evidence of the supervisor's approval of the 40 employees' timesheets.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Allowable Costs (Payroll)

Federal Department – U.S. Election Assistance Commission

Pass-through the Illinois State Board of Elections

COVID-19 - 2018 HAVA Election Security Grants, CFDA # 90.404

County Department – County Clerk

Finding 2020 – 007 (Continued)

EFFECT

The failure to maintain adequate supporting documentation and to ensure all payroll expenditures are reasonable and properly reviewed is a violation of federal regulations and could result in unallowable payroll costs being charged to the federally funded program.

CAUSE

Based on discussions with management, the e-Poll Books track the time in which the election workers log in and out of the system. This allows the County Clerk to know what judges showed up for the day to work the election. When on-site, the election workers log in to the e-Poll books. The system will trigger a message to the supervisor of election workers to let them know the person is on site and ready for the day and/or has ended the day. The supervisors of election workers input the worked hours incurred into the election management system (VRXG.) There is no detail audit report to indicate the person that entered the time and/or the approver. In preparation for the bi-monthly payroll, the supervisor downloads the VRXG file and compared to the email notifications. The downloaded paper log/spreadsheet was not signed off by the supervisor indicating verification had occurred. However, all payroll items selected by the auditor agreed to the detail listing.

RECOMMENDATION

We recommend County Clerk develop procedures to ensure payroll expenditures are properly reviewed and approved, and supporting documentation maintained in accordance with federal regulations.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS

The County's corrective action plan is on page 52.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Internal Controls Over Financial Reporting

Federal Department – Various

Federal Programs – Various

County Department – Various

Finding 2020-008

Questioned Costs: None

CRITERIA

2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D – Post Federal Award Requirements, Section 200.302 (b) states “the financial management system of each non-Federal entity must provide for the following: (1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received... (4) Effective control over, and accountability for, all funds, property, and other assets.”

Also, Section 200.508 Audit Responsibilities states the auditee must: (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements. Section 200.510 (b) states the auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee’s financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended.

CONDITION

The County did not maintain adequate controls over the reporting of expenditures of Federal awards.

CONTEXT

During the current year, we noted the County still utilizes a manual process for preparing the Schedule of Expenditures of Federal Awards (SEFA) for audit. While the County’s Oracle Enterprise Business Solutions (EBS) financial accounting system has the ability to generate a SEFA, the report generated currently only includes project level expenditures. Hence, accrual and other adjustments are not included in the SEFA report generated from the system. As a result, the County’s Comptroller’s Office generates several different reports to perform additional review and add manual adjustments to ensure all expenditures are properly reported and accounted for in the SEFA.

Specifically, during our testing, we noted the following:

- Based on the preliminary SEFA provided, we noted the Equitable Sharing Program was initially reported under CFDA# 16.922 with federal expenditures of \$815,753, which resulted in this program being tested as a major federal program (Type B) during fiscal year 2020 based on our risk assessment procedures performed. During our testing of this program, we noted these expenditures should have been reported under two different CFDA numbers (CFDA# 16.922 and 21.016). As a result of this change, the total program expenditures under both CFDA numbers were below the criteria for federal program risk assessment, and subsequently was not considered to be a High-Risk Type B program, requiring testing as a major program.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Internal Controls Over Financial Reporting

Federal Department – Various

Federal Programs – Various

County Department – Various

Finding 2020-008 (Continued)

CONTEXT (Continued)

- During the accounts payable cut-off testing performed by other auditors, several adjustments were made to increase expenditures in federal programs as follows: 1) \$184,000 for Highway Planning and Construction program; 2) \$556,545 in Coronavirus Relief Fund program; and 3) \$307,457 in Homeland Security Grant.
- For the County’s Department of Public Health the Coronavirus Relief Fund program reported grant expenditures on the SEFA that were approximately \$296,000 less than the amount reported to the grantor in the quarterly reimbursement certification report for the period ended November 30, 2020. Additionally, for the Special Supplemental Nutrition Program for Women, Infants and Children, we noted a reduction of grant expenditures of \$647,000 in the current year SEFA when compared to the expenditures reported in the EBS system. This reduction was made to match the cumulative billings/expenditures included in the June 2020 summary expenditure report submitted under the grant with the expenditures reported in the SEFA under this program.
- We noted cash match funds of approximately \$1 million for three grants was incorrectly reported as grant expenditures in the fiscal year 2020 SEFA. In addition, we noted that in prior years, the SEFA included approximately \$960,000 in matching funds which were not federal. It appears the grant awards were not properly set up in the EBS system to identify or segregate the cash match from the federal grant expenditures.
- Based on discussions with various County Departments, it appears program personnel do not appear to have a clear understanding of the Award/program numbers for their respective grants and the relationship to the federal grant expenditures being reported on the SEFA.

As a result of the points noted, the County provided an updated final SEFA, resulting in significant revision in amounts reported.

IDENTIFICATION OF REPEATED FINDING

Repeated, (Prior Finding No. 2019-003).

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Internal Controls Over Financial Reporting

Federal Department – Various

Federal Programs – Various

County Department – Various

Finding 2020-008 (Continued)

CAUSE

Based on discussions with management, this situation resulted from various factors as defined below:

- Instances where various County Departmental staff and managers 1) do not have a complete understanding of grant requirements and regulations, 2) did not perform effective grant data validation, transaction reviews, and verifications, 3) did not reconcile expenditures and revenues, and 4) did not submit financial reports and or information in a timely manner.
- Instances of setting up grant programs in Oracle EBS with incorrect CFDA numbers, untimely expenditure adjustments after the program ends, not appropriately reflecting cash match requirement for the program and award setups, reconciling expenditure and revenue activity, and untimely reconciliation of subledger activity to the general ledger contributes to the errors when manually preparing reports for fiscal compliance such as the Schedule of Expenditures of Federal Awards (SEFA).
- The manual time-consuming compilation of data from various system generated reports and data sources to comply with grant reporting requirements, such as the SEFA, is prone to error and leaves insufficient time for management reviews. The standard reports available and developed in Oracle EBS have limited the ability for users to edit and create custom reports. Thus, the manual processes to customize reports contribute to untimely analysis of grant expenditures and revenues that require period end adjustments.
- The year-end invoice cutoff process is performed manually, which requires staff and management to review individual invoices at year end to determine whether invoices have been applied to the appropriate accounting period/fiscal year. Thus, this manual process can produce errors mainly caused by reviewers that are not familiar with payment details for respective grant programs.

EFFECT

Failure to adequately review grant activities and related expenditures in a timely manner could result in the over or understatement of Federal expenditures in the SEFA. It also resulted in an inaccurate preliminary SEFA submitted for audit which impaired the audit planning and risk assessment process required by Uniform Guidance. The net effect of the current year analysis of these grants, if not adjusted, would have resulted in an overstatement of the current year's SEFA by approximately \$599,000.

COOK COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FOR THE YEAR ENDED NOVEMBER 30, 2020

Internal Controls Over Financial Reporting
Federal Department – Various
Federal Programs – Various
County Department – Various
Finding 2020-008 (Continued)

RECOMMENDATION

We recommend the County implement procedures to ensure that: 1) timely reconciliations of grant activities are performed; and 2) the final SEFA is adequately reviewed to ensure all accruals and adjustments have been reported and recorded for each grant received and expended by each County department; and 3) review grant award set up in the EBS system to ensure Federal grants and related cash match are properly segregated and identified for SEFA reporting purposes. In addition, we recommend that features of the new accounting system be reviewed to determine system capabilities of generating a SEFA on the modified accrual basis and consider conducting training with County Departments on SEFA reporting, including review of related grant program/award numbers and related grant expenditures included in the SEFA.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS:

The County's Corrective Action Plan is on pages 53 – 54.

COOK COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

AND CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED NOVEMBER 30, 2020

<u>Prior Year Findings</u>	<u>Current Year Status</u>
<u>Federal Award Findings</u>	
<u>Finding 2019– 001</u>	
During the prior fiscal year, the Cook County Department of Emergency Management and Regional Security (DEMRS) did not maintain accurate and complete inventory records in accordance with the Federal regulations.	Repeated – (See Finding 2020-002) first reported November 30, 2014.
<u>Finding 2019 - 002</u>	
During the prior fiscal year, DEMRS did not perform adequate monitoring of its subrecipients as required by Federal regulations.	Repeated – (See Finding 2020-003) first reported November 30, 2019.
<u>Finding 2019 -003</u>	
During the prior fiscal year, the County did not maintain adequate controls over the reporting of expenditures of Federal awards.	Repeated – (See Finding 2020-008) first reported November 30, 2019.



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May 21, 2021

Mr. Lawrence L. Wilson, CPA
Comptroller
118 N. Clark Street, Room 500
Chicago, Illinois 60602

RE: Highway Planning and Construction Cluster:
Highway Planning and Construction, CFDA # 20.205
County Department – Department of Transportation and Highways
Finding 2020 – 001

Dear Mr. Wilson:

The Cook County Department of Transportation and Highways (DOTH) would like to respond to the FY2020 audit. As indicated in finding 2020-001, the Department of Transportation and Highways (DOTH) submitted BoBS 2832 reports later than 30 calendar days following the period covered, and thus, did not comply with the reporting requirements outlined in the following grant agreement(s):

- Lake Cook Road - Raupp Blvd. to Hastings Ln.
- Cook County Transit Plan (SPR)

To ensure the timely submittal of BoBS 2832 reports, the following corrective action plan is implemented by DOTH:

Effective April 30, 2021 the DOTH staff assigned to any project having a grant agreement must place recurring dates into their calendars as a reminder that the Illinois Department of Transportation (IDOT) BoBS 2832 forms must be submitted. Each reminder date must be sufficiently in advance to allow for the preparation, review, and final signature in order for each BoBS 2832 report to be submitted no later than 30 calendar days following the period covered by the report. The Construction Manager and Transit Manager will have the ultimate responsibility of ensuring that DOTH staff assigned to any project submit BoBS 2832 reports two weeks prior to due date for proper review, sign-off, and submission to Illinois Department of Transportation prior to the due date.

The DOTH contacts for each grant are:

- Lake Cook Road - Raupp Blvd. to Hastings Ln.
Holly Cichy, Chief Engineer of Construction
Alicia Pitlik, Construction Manager
- Cook County Transit Plan (SPR)
Jesse Elam, Director of Strategic Planning and Policy
Benet Haller, Transit Manager

Sincerely,

Jennifer "Sis" Killen, P.E., PTOE
Superintendent
Department of Transportation and Highways
Cook County, Illinois

cc: Jennifer Killen, Holly Cichy, Jesse Elam, Pamela Mills, Alicia Pitlik, Benet Haller,
Rajeev Samuel



WILLIAM BARNES

EXECUTIVE DIRECTOR

69 W. WASHINGTON, SUITE 2600 • Chicago, Illinois 60602 • (312) 603-8180

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TO: Lawrence Wilson
Comptroller
Office of the Comptroller

FROM: William Barnes
Executive Director
Department of Emergency Management and Regional Security

RE: FY2020 Single Audit Finding – Recommended Causes and EMRS
Corrective Action

DATE: May 27, 2021

Below, please find the Department of Emergency Management and Regional Security's (EMRS' or DEMRS') response to the Findings as outlined by the Single Audit performed by Washington, Pittman & McKeever, LLC.

Finding 2020-002:

Condition: During the current year, the Cook County Department of Emergency Management and Regional Security (DEMRS) was unable to fully implement its prior year's corrective action plan to maintain accurate and complete inventory records in accordance with the Federal regulations.

Recommendation: We recommend DEMRS complete its process for entering all assets into the Elliott system. Once completed, DEMRS should begin the process of completing the required physical inventory and maintain documentation to support the results of the inventory and the reconciliation to the property records as required by Federal regulations. In addition, we recommend DEMRS develop written procedures to document its equipment inventory and management process going forward, including ensuring the master asset listing is updated and in accordance with the requirements of 2 CFR 200.313(d).

Planned Corrective Actions:

We concur with the auditor's recommendations, and pledge to continue our ongoing efforts to improve the EMRS inventory tracking system all of which were significantly delayed by the COVID pandemic and EMRS response obligations thereto. More specifically, EMRS proposes the following:

- 1) EMRS had pledged, in response to prior audit findings, to procure an automated inventory tracking system. The Elliott Data Systems inventory tracking software was purchased at the beginning of fiscal

year 2020 with the goal of facilitating inventory tracking and ensuring compliance with applicable regulations. The software will allow EMRS to transition from a spreadsheet-based inventory to a more modern database system (Elliot Database) which also tracks maintenance schedules, asset depreciation, and multi-year replacement budgets. Further, as noted above, near the end of FY20, EMRS developed, and began the implementation of, an inventory project plan to transition all assets from the legacy spreadsheet to the Elliott Database. The implementation of the Elliot Database has been audited by the County Auditor since December 14, 2020. As of the date of this response, 4,904 out of 5,242 total assets have been integrated into the Elliot Database and EMRS intends to complete the integration by May 31, 2021, at which time the legacy database will be retired. Physical inventory of each item is expected to continue through FY21.

- 2) EMRS intends to continue to implement the Elliott System in FY 2021 and is using the system in the context of all new asset purchases. This implementation will require the assignment of new asset tags to items in the possession of EMRS, thereby allowing easy identification for the review of each inventory item over time. This will, necessarily, lead to the elimination of duplicates, replacement of improper asset descriptions, and using Elliott to create a master list which reflects accurate tag/serial numbers and allow for more timely future inventories.
- 3) In addition to implementing the Elliot System solution, EMRS has a proposal for resolving other outstanding observations. Half of the missing items noted in our previous report were not available for inspection because they constituted radios tracked and maintained by the Cook County Sheriff's Office. It is EMRS' goal in 2021 to discuss with the Sheriff how they can improve their own internal tracking and ensure that radios lent out to County partners are made available for inspection when needed.

The Deputy Director of Finance will be responsible for implementing these corrective actions with the full support of the department. He will work with the Comptroller to ensure compliance moving forward. Items (1) and (2) will initially focus on items in EMRS possession and those items will be inventoried and tagged by November 30, 2021. All grant-funded items in the possession of our County partners and subgrantees will take additional time and will not be complete until November 30, 2022. Item (3) will be completed by June 30, 2021.

Finding 2020-003:

Condition: During the current audit period, the Cook County Department of Emergency Management and Regional Security (DEMRS) did not perform any monitoring of its subrecipients as required by Federal regulations.

Recommendation: We recommend DEMRS update its internal procedures to reflect its risk assessment process for monitoring subrecipients going forward, as well as maintain documentation of the evaluation of each subrecipients' risk of noncompliance and actual monitoring performed, as required by federal regulations.

Planned Corrective Actions:

We concur with the auditor's recommendations, as they comport with current policies and procedures to monitor grant subrecipients. More specifically, EMRS proposes the following:

- 1) EMRS is fully committed to following Federal Uniform Guidance as it relates to the federal grants we manage on behalf of Cook County. As already mentioned, EMRS has created a checklist to formalize both the structure of site monitoring visits and the documentation necessary to achieve Uniform Guidance compliance. The checklist has been employed in FY 21 related to monitoring activities for EMRS' two largest sub-grantees: MABAS and Orland Park Fire Protection District. The EMRS Deputy Director of Finance will be required to review and sign each checklist to ensure compliance moving forward.
- 2) As part of the checklist and following the Uniform Guidance, EMRS has developed a risk assessment tool to help us evaluate which subrecipients are medium to high risk and warrant a monitoring visit in FY 2021 as required by grant guidance. As noted below, the risk assessment tool will be applied this fiscal year (and following fiscal years) in accordance with the updated Policy Manual.
- 3) EMRS' legal counsel and Finance Team are reviewing and updating the existing subrecipient policy and procedure document (Policy Manual) to fully reflect EMRS' obligations related to the evaluating and monitoring subrecipient risk.
- 4) EMRS has already begun the monitoring process for our two largest subrecipients in FY 2021 (MABAS and Orland Park) and will ensure their monitoring visits are completed via the above referenced checklist including a final close-out letter highlighting the key issues identified in 2CFR200.332(d)and(e).

The Deputy Director of Finance will be responsible for implementing these corrective actions with the full support of the department. He will work with the Comptroller to ensure compliance moving forward. All four items will be completed by November 30, 2021.

CC: Marsha Lopez, Washington, Pittman & McKeever, LLC
Rolando De Luna
Jeffrey Singer

THOMAS J. DART
SHERIFF



SOJOURNER COLBERT
CHIEF FINANCIAL OFFICER

SHERIFF'S OFFICE OF COOK COUNTY, ILLINOIS
DEPARTMENT OF FISCAL ADMINISTRATION

50 W. WASHINGTON, CHICAGO, ILLINOIS 60602
ROOM 707
PHONE (312) 603-0069

May 27, 2021

Mr. Lawrence L. Wilson, CPA
Comptroller
118 N. Clark Street, Room 500
Chicago, Illinois 60602

RE: Cook County Sheriff's Office
Equitable Sharing Program CFDA #16.922 and 21.016
Finding 2020 - 004

Dear Mr. Wilson:

The Cook County Sheriff's Office (CCSO) would like to respond to the FY2020 audit. As indicated in finding 2020-004, the CCSO did not submit the Federal Equitable Sharing Agreement and Certification (ESAC) within two months after the end of the fiscal year, and thus, did not comply with the reporting requirements outlined in the July 2018 Guide.

To ensure the timely submittal of the ESAC, the following corrective action plan is implemented by the CCSO: The CCSO will assign additional personnel to provide backup to submit the ESAC and request access to the eshare portal system to submit the form. Sojourner Colbert was responsible for implementing the corrective action plan. This was completed February 18, 2021.

The CCSO contacts will be:

Sojourner Colbert, CFO
Timothy Kinsella, Deputy Budget Director
Patrick Hurley, Fiscal Auditor

Sincerely,

Sojourner Colbert
Chief Financial Officer
Cook County Sheriff's Office





COOK COUNTY HEALTH

Leadership

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President
Cook County Board of Commissioners

Israel Rocha, Jr.
Chief Executive Officer
Cook County Health

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Mary Driscoll, RN, MPH

Raul Garza

Ada Mary Gugenheim

Joseph M. Harrington

Mike Koetting

Heather M. Prendergast, MD, MS, MPH

Robert G. Reiter, Jr.

Otis L. Story, Sr.

To: Lawrence Wilson
Comptroller
Cook County

From: Andrea Gibson
Interim Chief Business Officer *ag*
Cook County Health

Date: May 27, 2021

CC: Jennifer Koehler, Senior Director, COVID-19 Contact Tracing
Dr. Kiran Joshi, CCDPH Co-Lead
Percy Moss, Director of Financial Systems and Analysis
Dr. Rachel Rubin, CCDPH Co-Lead
Chris Soriano, Director of Financial Control III

Memo: FY2020 Single Audit Corrective Action Plan

During the FY2020 Single Audit two audit findings were identified. In response, CCH has identified a corrective action plan as outlined below.

Finding #1 (CCDPH Finding 2020 – 005) regarding the accuracy of performance reports for the IDPH grant on the coronavirus relief fund.

CCDPH agreed with this finding. Accurate information was mistakenly attributed to the incorrect reporting timeframe in the state’s grant management system. CCDPH alerted the State to this error and is aware that CCDPH has corrections to the data. The state has been fully apprised of all accurate data throughout the duration of the grant as all data is compiled in the state’s required CRM tool, Salesforce.

Corrective Action: CCH will add an additional review of performance reports to ensure all information submitted is attributed to the right time period, and maintain supporting

documentation related to the reports. Jennifer Koehler will be the point of contact on this audit finding which will be addressed for the next quarterly report.

Finding #2 (CCDPH Finding 2020 – 006) regarding the lack of sub-recipient monitoring procedures in the Coronavirus Relief Fund grant.

CCDPH did not have written documentation or procedures to monitor sub-recipient agreements. Having subrecipients is something new to CCDPH and policies and procedures will have to be updated to accommodate the 2 CFR Part 200 Uniform Guidance. Note, the subrecipient in this case has acted as our fiscal agent in the past and CCH is familiar with their documentation and financial processes.

Corrective Action: CCDPH will develop written procedures, leveraging already-codified procedures the County has developed on sub-recipient monitoring and ensure staff time is available to monitor compliance. In addition, CCDPH will ensure that required language related to sub-recipient monitoring is in all future agreements, applicable. Jennifer Koehler will be the point of contact on this audit finding which will be addressed by September 1, 2021.

Please let me know if you have any questions.



COOK COUNTY CLERK KAREN A. YARBROUGH

118 North Clark Street, Room 230, Chicago, Illinois 60602-1304

TEL 312.603.5656 FAX 312.603.5675 WEB www.cookcountyclerk.com

Cedric Giles
Chief Deputy Clerk

James Gleffe
Deputy Chief of Staff
- Labor Counsel

Scott Kozlov
Chief Ethics Officer
- Legal Counsel

Travis Richardson
Chief Legal Counsel

John Mirkovic
Deputy Clerk - Policy

Edmund Michalowski
Deputy Clerk - Elections

Byron Steele
Deputy Clerk -
Vital Records

William Drobitsch
Deputy Clerk -
Recording Operations

Carolyn Wilhight
Deputy Clerk -
Real Estate & Tax Services

Carmen Triche-Colvin
Deputy Clerk of the Board

Betty Torres
Deputy Clerk -
Human Resources

Kevin McDermott
Chief Technology Officer

Linda Gillie-Batchelor
Deputy Clerk - Finance

Sally Daly
Deputy Clerk -
Communications

Timothy Curry
Deputy Clerk - Security

From: Ed, Michalowski, Deputy Clerk-Elections
To: Lawrence L. Wilson, CPA, Comptroller
Date: June 3, 2021
Subject: Allowable Cost Payroll, 2018 HAVA Election Security Grants
CAP for Finding 2020-007

In respect to the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D – Post Federal Award Requirements, Section 200.430 Compensation – personal services, it was brought to the County Clerk’s attention that we did not adequately comply with federal regulations and its grant agreement over allowable costs relating to payroll.

Elections Corrective Action Plan:

The Cook County Clerk agrees with the recommendation to develop control procedures to ensure payroll expenditure are properly reviewed and supporting documentation is maintained in accordance with federal regulations.

We will request that the VRXG vendor add an incorporate functionality to the election management system, if feasible. The changes must include a report noting management employee who input the data and an indication of approval of all election worker time added.

In the interim, the spreadsheet will be printed and denoted “TIME VERIFIED AND APPROVED” by designated manager. We will order stampers for this process and maintain the required spreadsheets in our files.

Timing:

The scope of work requiring this change will be developed by the end of June 2022. Based on the quote provided and funds needed, the enhanced automaton should be completed by November 2022.

In the interim, manual measures will be implemented during the upcoming election cycle, June 2022.

Responsible person and position title: Ed Michalowski, Deputy Clerk-Elections

cc: Karen A. Yarbrough, Clerk
Linda Batchelor, Deputy Clerk-Finance
Carolyn Wilhight, Deputy Clerk
Cedric Giles, Chief Deputy Clerk
Betty Torres, Deputy Clerk-HR



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OFFICE OF THE COMPTROLLER

LAWRENCE L. WILSON, CPA

COMPTROLLER

118 North Clark St. Room 500 • Chicago, Illinois 60602 • (312) 603-5605

Date: June 3, 2021

To: Lawrence L. Wilson, Comptroller

From: Lai Mun Mui, Director of Financial Reporting
Rolando De Luna, Grant Manager

Subject: Finding 2020-008 Single Audit Corrective Action Plan

The Office of the Comptroller has prepared a corrective action plan for finding 2020-008 related to the County's fiscal year ending November 30, 2020 Single Audit. As part of the audit, there were financial accounting and reporting deficiencies detected by the auditors.

Based upon our review of Finding 2020-008, the Office of the Comptroller shall implement the following changes to address the finding:

- The Office of the Comptroller in collaboration with the Department of Budget and Management Services (DBMS) will update existing policies and procedures with primary focus on an overall comprehensive guide that will be used for periodic County-wide training and reference. The guide will be shared periodically, at minimum quarterly, to ensure new and existing staff and managers that administer and operate grant funded programs and projects understand the compliance requirements of the grants and the financial system requirements of the grant. Upon completing grant setups in Oracle EBS, Departments will be responsible for verifying the financial system setup requirements for grant related data to ensure accurate input in Oracle EBS for fiscal reporting requirements. DBMS plans to update the existing grants manual and distribute to departments by the end of the 2nd quarter in 2022. In the interim, the Office of the Cook County Comptroller will provide instructions to Departments to complete a verification exercise of all grant related data elements for active awards in Oracle EBS by the end of October 31, 2021.
- The Office of the Comptroller will introduce additional training instruments to Departments that includes step by step instructions emphasizing the identification of "period costs incurred" on invoices as an interim solution to address year-end cutoff transactions. Additionally, the Office of the Comptroller will emphasize the identification of "period costs incurred" through the CFO's annual year-end encumbrance policy and invoice processing memo. The Comptroller's Office estimates completion of this task by November 30, 2021. A more comprehensive approach with possible systemic solution will be explored and pursued as a long-term solution.
- The Office of the Comptroller will work with the Bureau of Technology to evaluate the standard financial reports in Oracle EBS to determine an appropriate course of action that will minimize the need for manual edits when preparing required fiscal reports for

compliance and submission to grantors. This endeavor may require researching report writing tools that function outside of the Oracle standard reports and perform testing to ensure accurate data is generated. The estimated time to secure a functioning reporting tool is estimated to be completed by November 30, 2022.

- The Office of the Comptroller will work collaboratively with the Department of Budget and Management Services to ensure that grants requiring a local match component will continue to be setup with separate awards in Oracle EBS Grants to ensure that funding is not combined and categorized under one funding source. The new grant setup process was updated during the final months of FY20. This policy process will be documented and distributed to all affected County Departments by the end of the 4th quarter in 2021. In addition, the process will be identified in the updated grants manual and officially distributed to departments by the end of the 2nd quarter in 2022.

The Grant Manager and support from the Financial Reporting unit of the Office of the Comptroller along with additional support from the Department of Budget Management and Services will be responsible for coordinating efforts to implement the above identified corrective action plans. The plan will be initiated during the third quarter of 2021 with anticipated completion of major tasks by the end of the fourth quarter of 2022.