



**MEMORANDUM**

**TONI PRECKWINKLE**  
President  
Cook County Board  
of Commissioners

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2nd District

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17th District

**TO:** Ama Baljinnnyam, Assistant Deputy Bureau Chief, Bureau of  
Economic Development  
Kanako Ishida Musselwhite, Director of Budget and Management  
Services, Bureau of Finance

**FROM:** *Heath Wolfe*  
Heath Wolfe, County Auditor

**SUBJECT:** American Rescue Plan Act – Investing in Families and Youth  
(NT900) Review

**DATE:** April 3, 2026

Per our [Fiscal Year 2025 Audit Plan](#), the Office of the County Auditor (OCA) conducted a review of the Investing in Families and Youth program (program) funded by the American Rescue Plan Act (ARPA) grant awarded to Cook County (County). The objectives of the review were to evaluate the monitoring process over the utilization of ARPA funds for the program and to determine if program funds were used as intended. The review covered the period November 1, 2022, through November 30, 2024. OCA performed the review in accordance with the Institute of Internal Auditors’ Global Internal Audit Standards (also known as the Redbook) and the evidence obtained provides a reasonable basis for our conclusions.

**Background**

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

The program provides paid workforce support and training to youths and adults to explore career pathways in target sectors. The program also supports the expansion of workforce development that serves hard-to-engage residents in the County’s suburbs, including people with unstable housing or disabilities and formerly incarcerated residents. The program’s grantee is the County’s Bureau of Economic Development (BED) and the program’s subrecipient is Chicago Cook Workforce Partnership (CCWP). CCWP is a non-profit umbrella organization designated by the City of Chicago (City) and the County that operates the largest public workforce system in the country.

[www.cookcountyil.gov](http://www.cookcountyil.gov)

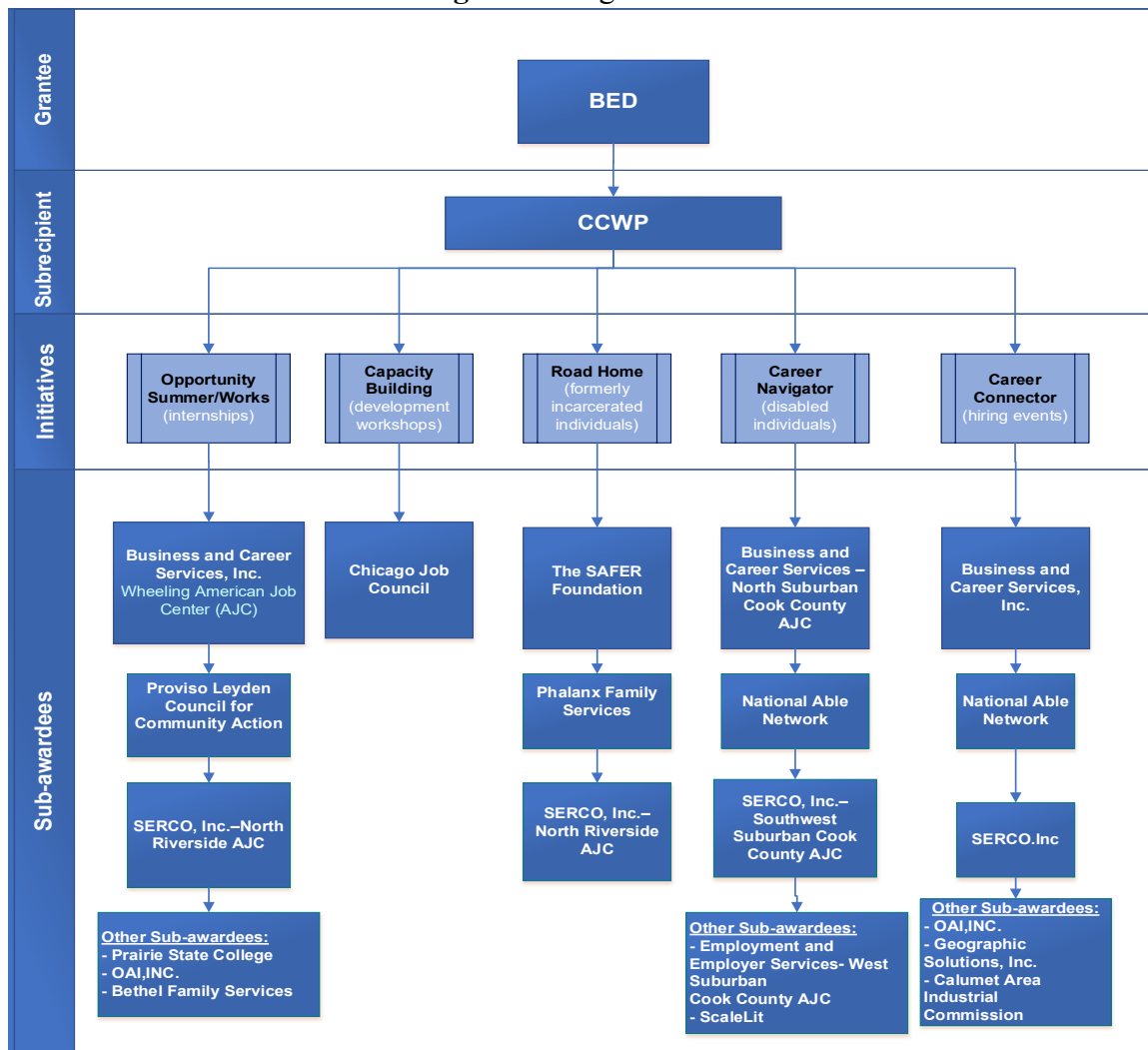
As the designated administrator of federal workforce development funding for the City and County, CCWP operates a network of more than 70 service areas consisting of job centers, community-based organizations, and sector-driven centers.

## Program Overview

The program was initially awarded \$15 million in ARPA funds and revised to \$12.5 million as of March 20, 2025, to support the following initiatives: "Opportunity Summer" (youth internships), "Opportunity Works" (young adult internships), "Road Home" (formerly incarcerated individuals' job services), "Career Navigator" (disabled individuals' job services), "Capacity Building" (development workshops), and "Career Connector" (hiring events). The "Opportunity Summer" initiative was combined into the "Opportunity Works" initiative as of July 9, 2024. The program incurred expenses of \$8,600,738 as of November 30, 2024.

CCWP acts as a pass-through entity managing multiple sub-awardees that provide direct services to program participants (see **Figure 1** below). CCWP and its sub-awardees utilize software (Career Connect) to manage cases and track services that are included in the program's performance metrics reporting.

**Figure 1. Program Structure**



Source: BED's program documents

## Performance Metrics

The County set goals to measure the program’s performance expectations. The program utilizes performance indicators designed to ensure program participants not only receive assistance but also successfully transition into long-term career or educational pathways. Performance goals are tracked in Career Connect. CCWP is responsible for reporting the program’s performance metrics to BED monthly. Periodic meetings were held between BED and CCWP to discuss performance metrics, program updates, and other operational areas. OCA reviewed a sample of monitoring meeting notes, including reported performance metrics, for the period November 2022 to November 2024. OCA did not validate the accuracy of the performance numbers submitted. Performance metrics for program initiatives are shown in **Appendix 2** of this report.

## Financial Monitoring

The program’s sub-awardees must adhere to the County’s grant policies and federal grant guidance ([Title 2 Code of Federal Regulations Part 200 - Uniform Guidance](#)) regarding the tracking, transferring, and expenditure of program funds. The program’s risk rating as set by the County was initially medium, which required quarterly submissions of monitoring reports. However, in September 2024, the risk rating changed to high based on the County’s revised risk assessment. This change requires monthly submission of monitoring reports. **Table 1** below details the budget allocation for the program and fiscal year (FY) expenditures. Funds were distributed through reimbursements and advancements. For sub-awardee personnel costs paid with ARPA funds, CCWP was required to submit formal payroll reports identifying the employee, hourly rate, and an overview of specific program activities performed. OCA reviewed expense summary reports approved and processed for November 2022 through November 2024 to support program expenditures posted to the County’s General Ledger and Enterprise Government Grants System (GovGrants). OCA also reviewed payroll attestation forms and supporting payroll records to ensure compliance with the County’s grant policies for County employees paid with ARPA funds.

**Table 1.** Program budget allocation by category and expenditures for November 2022 to November 2024.

Budget category	Budget allocation	FY 2022 expenditures	FY 2023 expenditures	FY 2024 expenditures	Total expenditures as of November 30, 2024	Remaining budget allocation as of November 30, 2024
Contractual services	\$10,320,060	\$804,362	\$1,667,735	\$4,701,971	\$7,174,068	\$3,145,992
Sub-awardees’ personnel costs	1,853,839	108,765	540,547	587,286	1,236,598	617,241
Indirect costs	217,720	13,548	67,780	67,533	148,861	68,859
Administrative costs	77,138	2,038	1,779	26,104	29,921	47,217
Supplies and materials	31,243	274	823	10,193	11,290	19,953
<b>Totals</b>	<b>\$12,500,000</b>	<b>\$928,987</b>	<b>\$2,278,664</b>	<b>\$5,393,087</b>	<b>\$8,600,738</b>	<b>\$3,899,262</b>

Source: BED’s program documents

## OCA's Review Procedures

OCA performed the following procedures, covering the period November 2022 through November 2024, to evaluate the effectiveness of the monitoring process over the utilization of ARPA funds for the program and to determine if program funds were used as intended:

- Obtained and reviewed the agreements between BED, CCWP, and the sub-awardees.
- Interviewed key personnel to gain an understanding of the program's performance and financial monitoring procedures.
- Reviewed a sample of performance metrics to ensure compliance with the agreements and reviewed meeting notes to assess the level of program communication.
- Reviewed CCWP's periodic compliance monitoring and risk reassessments in GovGrants to ensure program monitoring and risk reassessments were performed in accordance with the County's ARPA Financial Management Manual,<sup>1</sup> and GovGrants reflected the program's accurate risk rating.
- Reviewed program advancements distributed to CCWP to ensure compliance with the County's requirements.
- Verified that program expense summary reports supported expenditures posted to the County's General Ledger.
- Reviewed a sample of expense summary reports with supporting documentation to determine whether program funds were used as intended.
- Reviewed indirect costs charged to the program were calculated correctly using the approved de minimis rate.
- Reviewed payroll attestation forms and supporting payroll records to ensure program employee time was properly tracked.
- Verified that program funds did not exceed budgeted amounts.

## Conclusion

Based on the previously mentioned review procedures, OCA concluded that the monitoring process over the utilization of ARPA funds was adequate and program funds were used as intended.

## OCA's Observations

During the review, OCA identified three observations related to program oversight that needs improvement. One of the observations is attributable to BED and the remaining two observations are attributable to the County's Department of Budget and Management Services (DBMS). DBMS is responsible for overall governance of the County's ARPA grant. The following are the three observations:

- **Time Tracking Supervisor Attestation Forms Were Submitted Late (BED):** The County's ARPA time tracking policy<sup>2</sup> requires signed, time tracking department supervisor attestation forms and accompanying timesheet records showing total time worked for each employee to be submitted by deadlines established in the policy. For FY 2024 reviewed, BED submitted all

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<sup>1</sup> See the County's ARPA Grant Subaward Financial Management Manual, dated August 26, 2022, and revised March 3, 2025 (not available to the public).

<sup>2</sup> See the County's ARPA Initiative-funded Employee Time Tracking Policy, dated May 8, 2024 (not available to the public).

required documentation (attestation forms and timesheet records) more than a week after the required deadlines. BED used General Ledger payroll records which were not available until after the policy submission deadlines. Per DBMS, “BED has been engaging in even greater cross confirmation than what the Bureau of Finance required.” OCA recognizes that BED did not meet the timing requirements in the policy, but the additional steps, including payroll cost allocation reviews, implemented by BED resulted in a stronger control environment. Starting in FY 2025, the County decided that it would cease using ARPA funds to pay County employees’ salaries.

- **GovGrants Risk Reassessment (DBMS):** The GovGrants system managed by DBMS did not automatically trigger the required risk reassessment of CCWP following a contract amendment. This resulted in CCWP’s risk profile being outdated for more than a year. While the program was rated at the highest risk rating during this time, this may not be the case for other ARPA subrecipients where GovGrants did not trigger the required reassessment. Per DBMS, while GovGrants’ coding was revised, there was no contract amendment to date that would have triggered a reassessment. DBMS also noted that the County is far enough along in the ARPA performance period that no additional reassessments would be issued.
- **Advancements Exceeded 50% of Recorded FY Budget (DBMS):** DBMS approved CCWP’s advancement requests for FY 2024 at 51%. This exceeded the 50% threshold limit set by DBMS. DBMS’s approval lacked justification for approving an amount over the established limit. Per DBMS, the discrepancy between the advancement and the recorded FY 2024 budget stems from “an intentional operational DBMS strategy to prioritize subrecipient spending velocity over strict adherence to the GovGrants’ system of record.”

OCA also identified two program sub-awardees that lacked award letters. While DBMS’s procedures do not include a requirement for sub-awardee agreements, DBMS did clarify that these are “mini-grants/beneficiaries” (not subrecipients) and do not require legal agreements, only that award letters were required. BED obtained the two award letters after OCA requested them.

OCA also identified one area for DBMS to consider for improving controls over ARPA expenditure monitoring. DBMS’s Itemized Invoice Report (2024 version used to monitor subrecipient expenses) did not include a date when invoices were paid. Adding an additional field to track the payment date would help prevent situations where invoices may be submitted to the County for reimbursement but were not yet paid.

This report was prepared by Aiden Katalemwa, Senior Field Auditor, with the assistance of Kimberly Sampey, Deputy County Auditor. We appreciate the cooperation of the County’s staff, as well as the assistance of all those who contributed to the preparation of this report. OCA provided BED and DBMS with an opportunity to provide technical and management comments on our draft report. BED and DBMS advised that they had no technical comments. Additionally, DBMS did not provide management comments, but BED provided management comments (see Appendix 1) which outlined the corrective actions taken to address the observations in this report. This report will be distributed to the County’s Board of Commissioners and Audit Committee, and others and will be posted on OCA’s website. If you have any questions, please contact me at (312) 603-1515 or [heath.wolfe@cookcountyil.gov](mailto:heath.wolfe@cookcountyil.gov).

cc: Xochiti Flores, Bureau Chief, BED  
Tanya Anthony, Chief Financial Officer, Bureau of Finance  
Amy Black, Grant Compliance Manager, BED  
Steven Smith, Grant Finance Manager, BED

Mackenzie Thiessen, Deputy Director of Grants and Capital, DBMS

# Appendix 1 – Management Comments



**COOK COUNTY**  
BUREAU OF  
**ECONOMIC  
DEVELOPMENT**

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March 19, 2026

To: Heath Wolfe, County Auditor  
From: Xochitl Flores, Bureau Chief  
Ama Baljinnnyam, Assistant Deputy Bureau Chief

**Subject: Management Response – Time Tracking Supervisor Attestation Forms Submitted Late (BED)**

BED acknowledges the observation regarding the submission timing of supervisor attestation forms for ARPA-funded employees during FY2024. While the documentation was submitted after the deadlines established in the County's ARPA Initiative-funded Employee Time Tracking Policy, all required forms and supporting timesheet records were ultimately completed, reviewed, and submitted.

The delay occurred due to BED implementing an additional verification step to ensure that payroll allocations charged to ARPA initiatives were fully reconciled to the County's General Ledger payroll records. Since the official payroll entries in the General Ledger are not finalized until after the policy submission deadline, BED waited for the finalized payroll data to complete the supervisor attestations. This approach was taken to ensure that the reported hours and associated payroll costs were accurate and consistent with the County's official financial records.

While this process resulted in submissions occurring after the required policy deadline, BED believes that reconciling time tracking documentation to finalized payroll records strengthened internal controls and reduced the risk of payroll allocation discrepancies. As noted in the audit report, these additional cross-verification steps resulted in a **stronger control environment**.

Additionally, beginning in FY2025, the County discontinued the use of ARPA funds to support County employee salaries. As a result, the time tracking attestation process referenced in this observation will no longer apply to ARPA-funded personnel costs moving forward.

Nevertheless, BED remains committed to strengthening compliance with County policies and will continue coordinating with DBMS and the Bureau of Finance to ensure that future grant-funded payroll allocations, when applicable, align with established reporting timelines and documentation requirements.

Sincerely,

Xochitl Flores  
Bureau Chief

## Appendix 2 – Program’s Performance Metrics as of November 2024

Program Initiative	Performance Metric	Goal	Achievement as of November 30, 2024	Progress toward goal
<b>Opportunity Works</b>	Youth enrolled in the program	400	176	44.0%
	Youth who start an internship	360	161	44.7%
	Youth who complete an internship	288	133	46.2%
	Youth with successful post-program transition (unsubsidized employment, retention 30-60-90 days, post-secondary education/training, or workforce program)	216	126	58.3%
<b>Opportunity Summer</b>	Youth enrolled in summer programming	200	206	103.0%
	Youth starting an internship	180	205	113.9%
	Youth completing summer internship	144	191	132.6%
<b>Road Home</b>	Recruitment (outreach and assessments)	250	0	0.0%
	Enrollment and case management - receiving services and at least one supportive service tracked in Career Connect (e.g., transportation assistance, resume review, interview preparation, counseling services, etc.)	150	177	118.0%
	Started paid work experience	90	153	170.0%
	Completed paid work experience	75	104	138.7%
	Adult with successful post-program transition - successful post-program transition (unsubsidized employment, post-secondary education/training, or workforce program)	70	58	82.9%
	30-day retention (60%)	42	51	121.4%
<b>Career Navigator</b>	Professional development workshops	4	0	0.0%
	Enrollment and case management	100	0	0.0%
	Participants with successful post-program transition (40%) - successful post-program transition (unsubsidized employment, post-secondary education/training, or workforce program)	40	0	0.0%
	30-day retention (60%)	24	0	0.0%
	Individual service referrals coming to Navigators	500	569	113.8%
	Individual service referrals at AJCs	500	256	51.2%
	People with disabilities or other target populations who receive service navigation	300	161	53.7%
	Community partner organizations or system partners connected to and educated about available AJC services	500	411	82.2%
<b>Capacity Building</b>	Community-based organization professional development workshops	5	0	0.0%
	Business engagement workshops/meet and greets	5	0	0.0%
	CCWP professional development workshops or consulting	5	0	0.0%
	Delegate agency staff trained in public workforce system	200	145	72.5%
	Public workforce system trainings held	17	20	117.6%
<b>Career Connector</b>	Hiring events	6	6	100.0%
	Registrants	1600	2589	161.8%
	Attendees	625	953	152.5%
	Offers	192	20	10.4%
	2nd Interviews (conditional offer)	192	176	91.7%
	Employers	60	162	270.0%