



**MEMORANDUM**

**TONI PRECKWINKLE**

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**TO:** Amy O'Rourke, Director of Chronic Disease Prevention and Control, Cook County Department of Public Health

Tameika Elzy, Director of Grant Accounting - Finance, Cook County Health  
Andrea Gibson, Chief Strategy Officer, Cook County Health

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

**SUBJECT:** American Rescue Plan Act – Good Food Purchasing Program (NT042) Review

**DATE:** June 10, 2026

Per our [Fiscal Year 2024 Audit Plan](#), the Office of the County Auditor (OCA) conducted a review of the Good Food Purchasing 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 December 1, 2023, through November 30, 2024 (Fiscal Year (FY) 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).

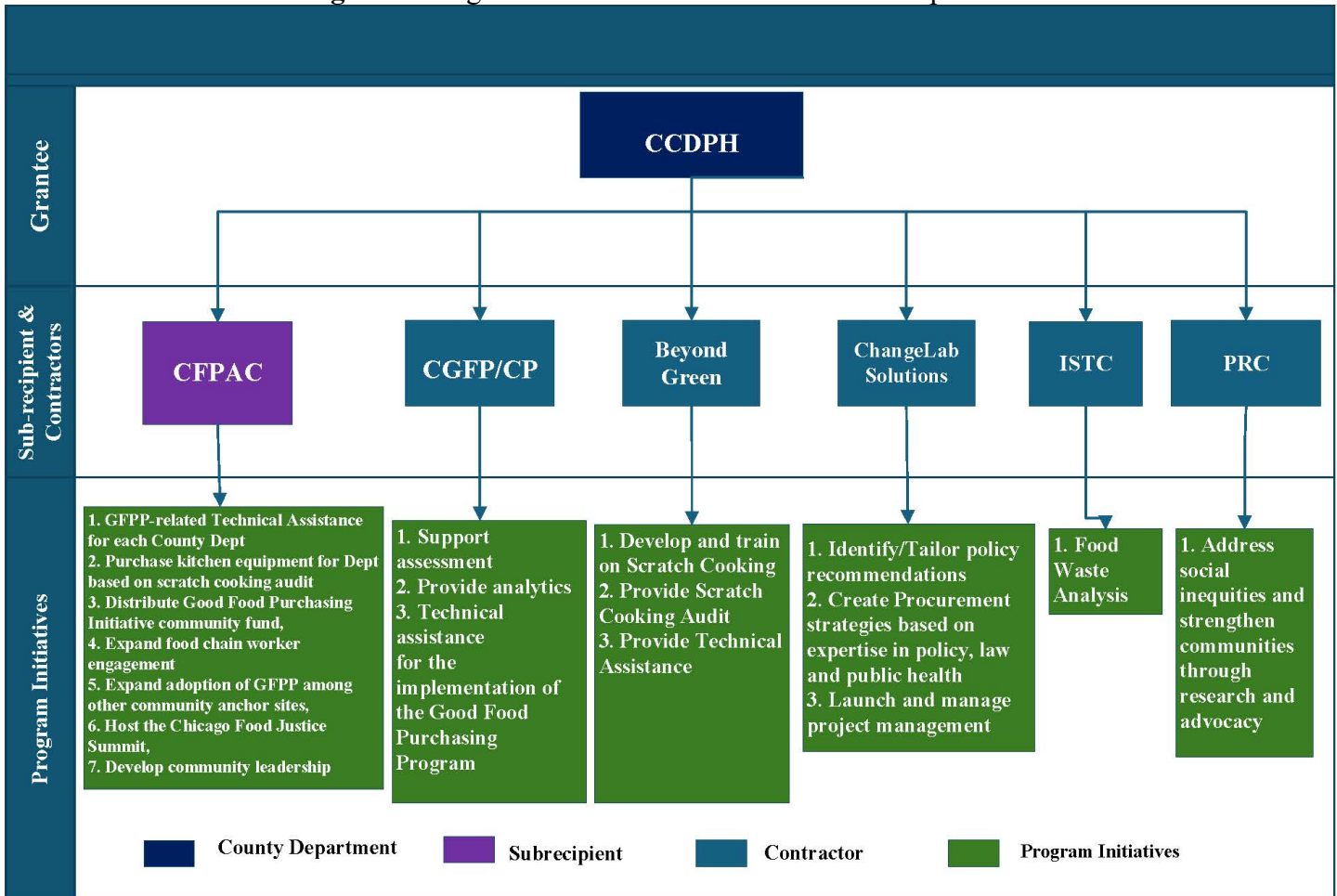
The program is a comprehensive procurement strategy that directs institutional food purchasing toward five core values: local economies, environmental sustainability, valued workforce, animal welfare, and nutrition. It provides a metric-based, flexible framework to assess the progress of public institutions as they work to become a recognized good food provider. In 2018, the County approved a resolution promoting the program and requiring all County food-procuring departments and agencies to participate including: Cook County Health (CCH), Cook County Juvenile Temporary Detention Center, and Cook County Sheriff's Office. The program's grantee is the Cook County Department of Public Health (CCDPH) and its subrecipient is the Chicago Food Policy Action Council (CFPAC).

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

**Program Overview**

The program was initially awarded \$4,497,976 in ARPA funds. After OCA’s review period, the program’s funding was revised to \$4,465,477 in February 2025. Per expense summary reports provided by the County, the program’s expenses utilizing ARPA funds started in November 2022. Program disbursements started in June 2023 based on the County’s transaction data and totaled \$450,031 as of November 30, 2024. These funds support the initiatives cited in **Figure 1** below and ensure effective implementation and regional expansion. CCDPH collaborates with the County’s Office of the Chief Procurement Officer and external partners, including CFPAC and contractors that include Beyond Green, ChangeLab Solutions, Illinois Sustainable Technology Center (ISTC), The Center of Good Food Purchasing managed by Community Partners (CGFP/CP), and Roosevelt University’s Policy Research Collaborative (PRC).

**Figure 1.** Program’s administrative structure and responsibilities



Source: CCDPH’s program documents

**Performance Metrics**

CCDPH set goals (performance metrics) to measure the program’s performance expectations. The program’s subrecipient is required to track and report performance metrics monthly. CCDPH holds monthly meetings with CFPAC to discuss the program’s metrics, updates, and other concerns. OCA reviewed CCDPH’s monitoring meeting notes, including reported performance metrics, for the period December 2023 to November 2024. OCA did not validate the accuracy of the performance numbers submitted. Performance metrics for the program’s initiatives are shown in **Appendix 2** in this report.

## **Financial Monitoring**

The program’s subrecipient must follow the County’s grant policies and federal grant guidance ([2 Code of Federal Regulations \(CFR\) Part 200 – Uniform Guidance](#)) regarding the tracking, transferring, and expenditure of program funds. The program’s categories as detailed in **Table 1** below show the ARPA funds expended from inception through November 30, 2024. Program funds were distributed through reimbursements and advancements. The program subrecipient’s risk rating was high, which required monthly submissions of monitoring reports.

**Table 1.** Program budget allocation and expenses incurred through FY 2024

Category	Budget Allocation	2022 Expenses Incurred	2023 Expenses Incurred	2024 Expenses Incurred	Total Expenses Incurred as of 11/30/2024	Remaining Funds as of 11/30/2024
<b>Personnel and Fringe Benefits</b>	\$241,496	\$0	\$0	\$0	\$0	\$241,496
<b>Contractual Services</b>	892,321	0	0	59,131	59,131	833,190
<b>CFPAC</b>	3,315,693	12,472	185,884	192,544	390,900	2,924,794
<b>Indirect Costs</b>	<u>15,967</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,967</u>
<b>Totals</b>	<b><u>\$4,465,477</u></b>	<b><u>\$12,472</u></b>	<b><u>\$185,884</u></b>	<b><u>\$251,675</u></b>	<b><u>\$450,031</u></b>	<b><u>\$4,015,446</u></b>

Source: CCDPH’s program documents

The program’s invoices were initially submitted to CCDPH to ensure required documentation was submitted and complete. Once approved, program invoices were forwarded to CCH’s Finance Department for a second-level review and approval prior to payment. During testing, OCA identified payments that were made more than 30 days after the invoice date (see **Observations** section in this report for more details), which exceeds the Federal Uniform Guidance requiring payments to be made within 30 days of invoice submission date.<sup>1</sup> As part of our testing, OCA also reviewed payroll attestation forms and supporting payroll records to ensure compliance with the County’s ARPA policies.

Financial oversight includes regular budget-to-actual reviews and CCDPH’s reimbursement process. **Table 2** on the next page details the program’s subrecipient, contracted vendors, and the budgeted and total program payments. OCA reviewed expense summary reports approved and processed through November 2024 to support program expenditures posted to the County’s General Ledger and Enterprise Government Grants System (GovGrants).

<sup>1</sup> See [Uniform Guidance](#) at 2 CFR Part 200.305(b)(3) which states “When the reimbursement method is used, the Federal agency or pass-through entity must make payment within 30 calendar days after receipt of the payment request unless the Federal agency or pass-through entity believe the request to be improper” (accessed on March 8, 2026).

**Table 2.** Program’s subrecipient and contractors’ budget allocations and expenses paid through FY 2024

Subrecipient or Contractor	Budget Allocations for Program Period	FY 2022 – 2023 Expenses Paid	FY 2024 Expenses Paid	Total Expenses Paid as of 11/30/24	Remaining Budget Allocation as of 11/30/24
CFPAC	\$3,315,693	\$198,356	\$192,544	\$390,900	\$2,924,794
CGFP	73,000	0	26,000	26,000	47,000
ChangeLab Solutions	60,000	0	25,000	25,000	35,000
PRC	450,004	0	8,131	8,131	441,873
Beyond Green	230,000	0	0	0	230,000
ISTC	79,317	0	0	0	79,317
<b>Totals</b>	<b>\$4,208,014</b>	<b>\$198,356</b>	<b>\$251,675</b>	<b>\$450,031</b>	<b>\$3,757,983</b>

Source: CCDPH’s program documents

**OCA’s Review Procedures**

OCA performed the following procedures covering FY 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 CCDPH, CFPAC, and program vendors.
- Interviewed key personnel to gain an understanding of the program’s financial and monitoring procedures.
- Reviewed performance metrics to ensure compliance with program agreements and reviewed meeting notes to assess the level of program communication.
- Reviewed CCDPH’s compliance monitoring and risk reassessments in GovGrants to ensure the latest period risk was identified correctly.
- Reviewed program advancements distributed to ensure compliance with the County’s requirements.
- Verified that the program’s 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 programs funds were used as intended.
- Reviewed indirect costs charged to the program were calculated correctly using an approved federal 10 percent de minimis rate as adopted by the County.
- 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, except for the matters described in the OCA’s **Observations** section on the next page.

## Remediated Matters

During our testing, OCA identified that the program’s fourth quarter FY 2024 ARPA Time Tracking Department Supervisor Attestation Form (Form) submitted was not signed. The Form requires approval by the program supervisor to confirm what program(s) the County employee supports, and the percentage of time spent on each program. An employee attestation form that is not signed could create an operations risk to the program. The matter was remediated upon discovery during OCA’s review. The program team secured the missing signature and refiled the Form.

Also, OCA reviewed the program’s performance metrics and confirmed that the target goal (at least 3 institutions) for the original metric (number of institutions) was met, and per DBMS no additional requirement was imposed. The program tracked and achieved the original metric (number of institutions) and elected to also collect additional data (the number of hours of technical and strategic assistance provided to at least three non-governmental institutions). However, the original metric (number of institutions) was not reflected in GovGrants. The matter was remediated during OCA’s review.

## OCA’s Observations

During the review, OCA identified the following two observations:

- **Late Vendor Payment Processing:** OCA tested three invoices for FY 2024 and two were paid late. These invoices were paid more than 30 days after the invoice date:

Vendor Name	Invoice Date	Date CCDPH Received Invoice (Invoice Submission Date)	Date Posted to General Ledger	Date Invoice Paid	Invoice Amount	Invoice Number	Number of Days Between Invoice Submission and Payment Date
PRC	11/30/24	2/11/25	3/13/25	3/18/25	\$4,004	RU280090-30-Nov 2024	35
CGFP/CP	4/19/24	4/19/24	7/12/24	7/16/24	\$12,500	1	88

Federal grant management regulations (2 CFR Part 200 - Uniform Guidance) require invoices to be paid within 30 days of the invoice submission date. CCH’s Director of Grants Accounting - Finance said payment processing delays were due to an influx of ARPA invoices, delayed adaptation to the newly implemented GovGrants portal, and CCH’s limited staff. OCA also found that the County’s Department of Budget and Management Services (DBMS) was aware of CCH’s payment processing delays. CCH’s Director of Grants Accounting - Finance also informed OCA that CCH implemented corrective action to address the delayed payment processing; however, documentation to support the corrective actions was not provided.

- **Incorrect Payroll Cost Allocation:** OCA reviewed the program’s FY 2024 Payroll Attestation Forms and time reports. Program funds were used to pay payroll costs of \$7,879 for one County employee (CCDPH’s Grant Administrator Manager). The Manager’s time was to be split equally between two ARPA programs. However, OCA found that 100 percent of the Grant Administration Manager’s payroll cost was paid by this program. The County Comptroller’s Office confirmed that corrections for the FY 2024 Payroll Attestation Forms could no longer be made to the County’s General Ledger. Starting in FY 2025, the County decided that it would cease using ARPA funds to pay County employees’ salaries.

This report was prepared by Veronica Ruiz, Field Auditor, and 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 CCDPH and CCH with an opportunity to provide technical and management comments on our draft report.

CCDPH and CCH provided technical comments and CCDPH provided management comments (see Appendix I). 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: Dr. Erik Mikaitis, Chief Executive Officer, CCH  
Dr. Kiran Joshi, Chief Operating Officer, CCDPH  
Frankie Shipman-Amuwo, Senior Director of Community Health, CCDPH  
Scott Spencer, Interim Chief Financial Officer, CCH  
Tom Schroeder, Director of Internal Audit, CCH  
Kanakano Ishida Musselwhite, Budget Director, DBMS  
Mackenzie Thiessen, Deputy Budget Director for Grants and Capital, DBMS

# Appendix 1 – Management Comments



**BUILDING  
HEALTHIER  
COMMUNITIES**

#### Leadership

Toni Prockwiskie  
President  
Cook County Board of Commissioners  
Erik Mikaitis, MD, MBA  
Chief Executive Officer  
Cook County Health  
Kiran Joshi, MD, MPH  
Chief Operating Officer

#### Cook County Health Board of Directors

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Gina Massuda Barnett, MPH  
Robert G. Reiter, Jr.  
Sam A Robinson, III, PhD  
Tanya R. Sorrell, PhD, PMHNP-BC  
Heather Steans

**To:** Heath Wolfe, County Auditor, Office of the County Auditor (OCA)

**From:** Dr. Kiran Joshi, Chief Operating Officer, CCDPH

**Date:** June 4, 2026

**CC:** Amy O'Rourke, Director of Chronic Disease Prevention and Control  
Andrea Gibson, Chief Strategy Officer  
Dr. Erik Mikaitis, Chief Executive Officer  
Letitia Close, Chief of Staff and Government Affairs  
Frankie Shipman-Amuwo, Senior Director of Community Health  
Ieshia Johnson, Grants Administration Manager  
Scott Spence, Interim Chief Financial Officer  
Tamekia Elzy, Director of Grants Accounting

**Memo:** Management Comments to OCA's Report on Good Food Purchasing Program (NT042) ARPA Review

Thank you for providing the draft Good Food Purchasing (NT042) ARPA Report for review. We appreciate the opportunity to review and address the observations noted during the recent review. We are committed to maintaining transparency and continuous improvement in our processes.

In response to the identified areas, we have conducted a thorough review and implemented corrective actions to ensure compliance and operational efficiency. We thank the Cook County OCA Team for their insights and look forward to working collaboratively to resolve these issues and strengthen our controls.

#### **Management Comments to OCA NT042 Report Observations:**

1. **Late Vendor Payment Processing:**
  - a) **Review Observation:** "OCA tested three invoices for FY 2024 and two were paid late. These invoices were paid more than 30 days after the invoice date."
  - b) **CCDPH Comment:** We acknowledge receipt of the observation regarding payments being greater than 30 days. As disclosed to the OCA Team during the entrance conference meeting on July 22, 2025, CCH and CCDPH experienced delays in payment processing due to limited staff capacity and the collective learning curve with the new GovGrants system. As mentioned, CCDPH was collaborating with the County's contractor for grant administrative support for the NT042 ARPA project until June 2024, with limited support provided between April and June 2024.

c) **Corrective Actions:**

1. **NT042 Grant Administration Manager Hired:** A key program milestone was onboarding the NT042 Grant Administration Manager in November 2024, dedicated to managing the grant's financial components at the program level. This strategic hire greatly enhanced our capacity to process approximately \$1.9 million in payments to the subrecipient and vendors by the end of FY 2025. Our program improvement efforts included streamlining approval procedures, enhancing communication with vendors and subrecipient, and establishing standardized payment processes through implementation guidelines and tip sheets. Additional technical assistance provided by the Grant Administration Manager started in December 2024, which supported these initiatives and improved payment processing.
2. **Transition to GovGrants:** Furthermore, by February 2025, we maximized our utilization of GovGrants, enabling CCH/CCDPH to maintain an average payment processing and approval time of less than 30 days—demonstrating our commitment to operational efficiency and accountability. This enhancement has also improved access for each approver within the payment approval chain across the organization, allowing for quicker and more sufficient review and approval of notifications.
3. **Enhanced Collaboration with CCH Finance Department and DBMS:** We also enhanced the approval workflows through weekly and bi-weekly meetings with the CCH Finance Team, beginning June 13, 2025, to address any barriers or issues related to the ARPA Finance Approval Process. Additionally, the CCH Finance Department added extra FTE capacity on November 18, 2025, to support process improvements aimed at reducing delays in vendor payments and approvals. CCDPH has also collaborated closely with CCH and DBMS to identify and implement processes that minimize challenges and support continuous operational improvements.

2. **Incorrect Payroll Cost Allocation:**

- a) **Review Observation:** "OCA reviewed the program's FY 2024 Payroll Attestation Forms and time reports. Program funds were used to pay payroll costs of \$7,879 for one County employee (CCDPH's Grant Administrator Manager). The Manager's time was to split equally between two ARPA programs. However, OCA found that 100 percent of the Grant Administration Manager's payroll cost was paid by this program. The County Comptroller's Office confirmed that corrections for the FY 2024 Payroll Attestation Forms could no longer be made to the County's General

Ledger. Starting in FY 2025, the County decided that it would cease using ARPA funds to pay County employees' salaries."

- b) **CCDPH Comment:** The NT042 Program Budget was developed by the Program Lead and approved by Cook County DBMS, including the effort percentage for the ARPA-funded Grant Administration Manager. This effort was intended to be split equally between two programs—50% for NT042 and 50% for NT043—unfortunately this allocation split did not get correctly updated within the two program budgets managed by DBMS, which was subsequently used to manage allocation of employees costing in the EBS system. Starting in FY2025, the County transitioned all ARPA funded staff onto corporate and health funds to account for Treasury requirements around the obligation deadline of 12/31/2024. There is no material risk from grantor as the entire time attestation falls within the ARPA grant.
- c) **Corrective Actions:**
1. **Transition from ARPA Funding:** Beginning in FY2025, Cook County stopped using ARPA funds for employee compensation, leading to only one month of payroll being incorrectly recorded on the County General Ledger. As a result, program teams are no longer required to submit documentation for ARPA-funded employees.
  2. **Cook County BOF Guidance:** Cook County BOF-DBMS has indicated that they will develop guidance in the future regarding timekeeping certification and allocation to ensure consistent grant management practices.

**Appendix 2 - Program Performance Metrics-November 2024**

<b>Metric</b>	<b>Program Partner (Subrecipient/ Vendor)</b>	<b>Goal/Target</b>	<b>Achievement as of November 30, 2024</b>	<b>Progress toward goal</b>
<b>Number of program assessments completed by 2026</b>	CGFP/CP	At least 6 assessments	2	33.3%
<b>Number of County food-procuring departments that developed a good food action plan</b>	CGFP/CP	Four County food-procuring departments	0	0.0%
<b>Number of community education strategies identified on the program</b>	CFPAC	At least one community education strategy	0	0.0%
<b>Dollar amount of kitchen equipment purchased</b>	CFPAC/Beyond Green	At least \$260,000	0	0.0%
<b>Number of training courses for kitchen staff.</b>	Beyond Green	At least 3 trainings.	1	33.3%
<b>Number of food waste audits completed, and recovery plans developed</b>	ISTC	At least three food waste audits and recovery plans	0	0.0%
<b>Percent of County food-related procurement contracts that include programming language</b>	CFPAC	100% of contracts	0	0.0%
<b>Number of equity focused procurement practices or policies developed</b>	CFPAC	Three innovative equity focused procurement practices/policies	0	0.0%
<b>Number of BIPOC food businesses certified</b>	CFPAC	15 BIPOC food businesses	0	0.0%
<b>Dollar amount of micro-grants distributed to suburban County BIPOC producers, suppliers, and cooperatives</b>	CFPAC	At least \$425,000	0	0.0%
<b>Number of non-County government anchor institutions provided technical assistance</b>	CFPAC	At least three non-County government institutions	4	133.3%
<b>Number of training programs</b>	CFPAC	At least three events	3	100.0%
<b>Number of relationship building events (buyer and supplier)</b>	CFPAC	At least three events	3	100.0%

<b>Progress in program score</b>	CGFP/CP	Achieve higher program rating in value categories	0	0.0%
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