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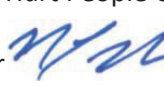
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MEMORANDUM

To: Andrea Gibson, Chief Strategy Officer, Cook County Health
Carol Reese, Director—Healing Hurt People Chicago, Cook County Health

From: Mary Modelski, County Auditor 

Subject: ARPA – Healing Hurt People Chicago (NT075)

Date: March 19, 2025

Per the Fiscal Year 2024 Audit Plan, we conducted a review of the American Rescue Plan Act (ARPA) – Healing Hurt People Chicago Program (NT075).

Background:

The American Rescue Plan Act is a federally funded grant that was provided to state and local governments in March 2021. The American Rescue Plan Act (ARPA) assists in building an equitable economic recovery for residents disproportionately displaced as the result of the COVID-19 pandemic. This grant is intended to address mental and behavioral health, youth development, homelessness, food insecurities, poverty, small business revenue loss, job loss, in conjunction with supporting communities and citizens in other vital economic and social areas.

A total of \$4,472,966 was allocated to fund Healing Hurt People Chicago (HHPC), a pre-existing program administered through Cook County Health and Hospital Systems (CCHHS). The ARPA Proposal Funding Information Packet states ARPA funds were intended to expand program services and provide additional training for client referrals to the program. There were no subrecipient agreements signed by or between CCHHS for this program. The ARPA funds allocated to Healing Hurt People Chicago were used for HHPC personnel, indirect costs, contractual services, and supplies.

Project Overview:

HHPC is a hospital-based violence intervention program based out of John H. Stroger Hospital of Cook County, and has been in place since 2013. HHPC provides trauma-informed care and critical support to individuals and their families affected by community violence, particularly victims of gunshot wounds, stabbings, and assaults. HHPC's hospital-based intervention model provides immediate bedside engagement to build trust and initiate recovery following violent injuries for individuals under thirty. HHPC aims to break the cycle of interpersonal violence by addressing the physical, emotional, and psychological impacts of trauma, fostering recovery, and empowering clients to lead safer, healthier lives. Program services also include comprehensive case management tailored to each client's unique needs, connecting them to resources such as housing, employment, and education.

The HHPC program was previously funded through the Hektoen Institute and currently receives multiple grants in addition to APRA for program support.¹

The ARPA Proposal Funding Information Packet stated HHPC intended to leverage ARPA funding to expand services in three key areas:

1. Expand HHPC services to include a 24-hour presence in the Trauma and Burn Unit at John H. Stroger Hospital and select Ambulatory and Community Health Network (ACHN) clinics.
2. Partner with ACHN to identify and implement strategies to better integrate inpatient and outpatient mental health and intensive case management services for individuals, families, and communities impacted by community violence.
3. Expand funding base for HHPC services and activities through the addition of billing functionality to HHPC's existing case management system.

Review Objectives:

The overall objective of this review was to evaluate the monitoring process over the utilization of funds and to determine if funds are being used as intended and in accordance with County policies and procedures. The period under review was March 1, 2023 to February 14, 2025.

Performance Monitoring:

To monitor compliance with program award requirements, the County establishes and monitors performance goals, indicators, targets and collects baseline data. Department of Budget and Management Services (DBMS) guidelines state programs receiving ARPA funding are required to report performance metrics monthly. HHPC was required to track and report program-specific metrics beginning in March 2023 when the Board of Commissioners approved the grant and HHPC began using ARPA funds for payroll costs. As of January 23, 2025, performance metrics loaded in Cook County's grant management database were for the months of July and August 2023. A metrics report was submitted to Audit on January 31, 2025. However, the document provided partial performance and county equity metrics for Fiscal Year 2024. The client did not provide metrics to Audit for Fiscal Year 2023. Audit was unable to validate the 2024 numbers that were reported.

Financial Monitoring:

HHPC was approved to utilize ARPA funds by the County Board in March 2023. HHPC began utilizing ARPA funds immediately and to date has spent \$1,187,004 (27% of ARPA funds allocated). Of the total amount spent to date, \$1,128,780 (95.09%) was spent on personnel costs. The remaining funds were spent on contractual services (\$29,194 or 2.46%), indirect costs (\$19,540 or 1.65%), administrative costs (\$8,557 or 0.72%), and supplies (\$933 or 0.08%). The DBMS ARPA Initiative-funded Employee Time Tracking Policy states departments using ARPA funds for employee payroll expenses are required to submit a Time Tracking Department Supervisor Attestation Form quarterly. The attestation form requires the department to account for 100% of an employee's time, track time spent on grant work as a percentage of total time worked and must provide a reasonable basis for substantiating how employee time was spent. Audit was unable to obtain a full list of employees working for the HHPC program and associated payroll registries or Time Tracking Department Supervisor Attestation Forms. Without the attestation forms, Audit was unable to verify that HHPC personnel salaries are fully tracked and accounted for across all funding streams.

¹ In March 2023, CCHHS Management made the decision to transition grant administration from the Hektoen Institute to manage the process internally.

Review Procedures:

The following procedures were performed to evaluate the adequacy of controls over the monitoring and financial processes:

- Requested and reviewed ARPA Grant Training Materials provided by DBMS.
- Requested and reviewed documentation pertaining to the HHPC ARPA grant request and program.
- Obtained access to the Bureau of Finance SharePoint which houses monitoring and financial records for APRA grant programs.
- Interviewed key personnel to gain a better understanding of the monitoring and financial processes.
- Met with Budget to verify and obtain grant data stored in GovGrants.
- Met with Program Director for program overview and process walk-throughs.
- Met with Inpatient Trauma Intervention Specialists for tour of the trauma unit in John H. Stroger Hospital to gain an understanding of day-to-day procedures.
- Met with the Manager of Community Based Trauma Programming for a walkthrough of the case management system used by HHPC.
- Met with HHPC team leads for a training process overview.
- Ran a transaction analysis report through Oracle EBS to review submitted invoices and compared against contracts.
- Met with CCHHS Grants Management for an overview of the grant support governance process and payroll inquiry.
- Requested program specific payroll information from Program Director, CCHHS Chief Financial Officer, and CCHHS Payroll.
- Requested Time Tracking Department Supervisor Attestation Forms from Program Director.

Conclusion:

Based on review of applicable support and inquiries with the HHPC Program Director and CCHHS Finance team, we have concluded that the controls in place to monitor and report on the performance and utilization of funds, do not appear to align with DBMS requirements. Additionally, Audit found that steps have not been executed to expand the funding base and activities of the HHPC existing case management system; nor has progress been made to partner with the ACHN Clinics.

Observations:

- 1) Performance Monitoring was not occurring on a timely basis.
- 2) Audit was unable to determine whether payroll costs paid out of ARPA funds were properly allocated.



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Memorandum

To: Mary Modelski, County Auditor, Office of the Cook County Auditor
From: Andrea Gibson, Chief Strategy Officer, Cook County Health *ag*
Date: March 17, 2025
CC: Carol Reese, Director, Healing Hurt People
Memo: Healing Hurt People ARPA Audit

CCH has had the opportunity to review the audit report provided on March 12, 2025, and can confirm receipt.

In discussions with DBMS, CCH understands that they have no material concerns regarding Healing Hurt People's compliance with DBMS requirements overall. As it relates to the two observations in the audit report, CCH has already taken steps to address these going forward.

- CCH will work to submit the performance metric reports in a timelier manner. In addition, we have worked with DBMS to identify a solution for the period when the project had started, but the metric-generating clinical staff had not yet been hired. Instead of submitting metrics with "0"s for that time period, CCH will submit a memo to DBMS outlining the timing of metrics being generated.
- The second observation related to whether payroll costs paid out of ARPA were "properly allocated." The APRA-funded employees were 100% allocated to the ARPA project and did not have split funding across multiple funding sources. Because of this, CCH did not document this separately from the County payroll system. CCH is currently working with DBMS to ensure the supplemental time tracking process is implemented across all of the programs, whether or not there are multiple funding sources.

Thank you for your thorough review of this program and for conducting this audit in such an organized, transparent manner. Please let me know if you have any further questions for Cook County Health.