COOK COUNTY
OFFICE OF THE
County Auditor

(312) 603-1500
officecounty.auditor@cookcountyil.gov

69 W. Washington Street
Suite 840
Chicago, IL 60602

MEMORANDUM

To: Kevin Schnoes, Deputy Director of Environment and Sustainability, Bureau of Administration
Julia Khiria, Associate Director of Financial Planning and Analysis, Department of Environment and Sustainability, Bureau of Administration
Jennifer Hesse, Senior Legal Counsel, Department of Environment and Sustainability, Bureau of Administration

Heath Wolfe

From: Heath Wolfe, County Auditor

Subject: American Rescue Plan Act – Rain Ready Plan Implementation Project (NT012) Review

Date: October 15, 2025

Per the Fiscal Year 2024 Audit Plan, the Office of the County Auditor (OCA) conducted a review of the Rain Ready Plan Implementation Project (Project) funded by the American Rescue Plan Act (ARPA) grant awarded to Cook County (County). The objectives of the review were to evaluate the effectiveness of the monitoring process over the utilization of ARPA funds for the Project and to determine if Project funds were used as intended. The review covered the period of September 29, 2022, through December 9, 2024. OCA performed the review in accordance with the International Standards for the Professional Practice of Internal Auditing (Institute of Internal Auditors' Redbook) and the evidence obtained provides a reasonable basis for our conclusions.

Background

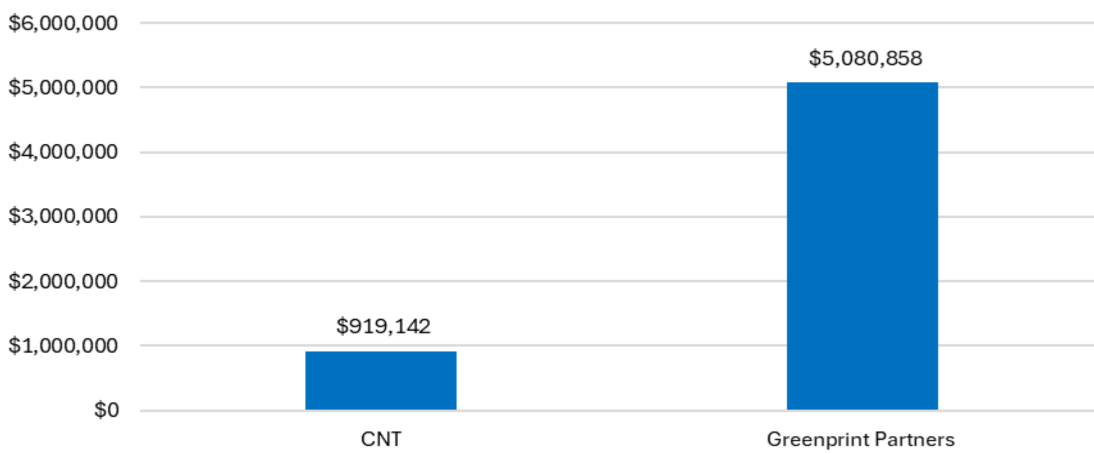
ARPA guaranteed federally funded grant relief to state and local governments in March 2021. ARPA assists in building an equitable economic recovery for residents disproportionately affected by the Coronavirus Disease 2019 (also known as COVID-19).

In 2016, the County's Department of Planning and Development provided Community Development Block Grant funds to partner with the Center for Neighborhood Technology (CNT) to create a Rain Ready Plan for six communities in the County's Calumet Corridor (Cities of Blue Island, Calumet City, Calumet Park, Dolton, Riverdale, and Robbins, Illinois). The Rain Ready Plan seeks to put the previously mentioned communities on a path toward greater resilience through improved stormwater management, sustainable economic development, and integrated planning.

Project Overview

In 2022, a subrecipient agreement was executed between the County's Department of Environment and Sustainability (DES) and CNT to bring together community leaders and participants to prioritize and implement projects identified in the Rain Ready Plan for the Calumet Corridor's six communities. The projects include the design, installation, and maintenance plans for green infrastructure solutions. A green infrastructure solution uses plants and trees to capture rainwater where it lands, reducing rainwater flow into the sewer systems, and reducing the risk of rainwater flooding. The Rain Ready Plan consists of partnerships with community-based resident steering communities, the Metropolitan Water Reclamation District of Greater Chicago, and other organizations. CNT received $6 million in ARPA funds (see **Figure 1** below) and received approval to secure services from a third-party vendor to implement the Rain Ready Plan. On November 16, 2022, CNT contracted with Greenprint Partners to perform services in connection with the subrecipient agreement executed with DES.

Figure 1. ARPA Budget Allocation to CNT and Greenprint Partners as of December 9, 2024

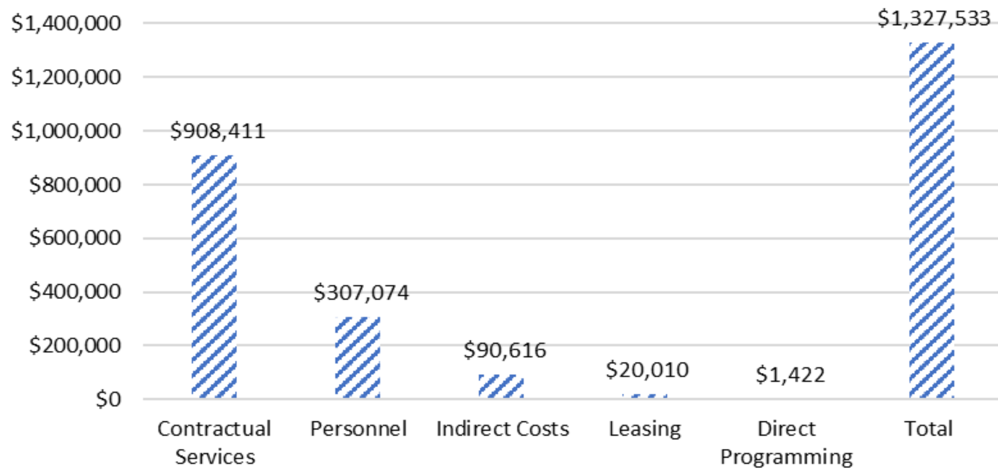


Source: DES

Contractual services represent Greenprint Partners' expenditures, which relates to project management, consulting services, marketing, and professional personnel. CNT incurred the following expenses: personnel, indirect costs, leasing, and direct programming. CNT submitted all expenditures to DES through monthly expense summary reports. Contractual services expenditures were not itemized at the expense category level but were supported with invoices and proofs of payment. **Figure 2** on the next page reports only expenditures to October 2024, because the November and December 2024 expenditure documentation was under DES's review as of December 9, 2024.

Fund Advances - As of October 2024, DES advanced $1,712,702 and CNT incurred expenses of $1,295,391 (advancement drawdown). Thus, the balance of advanced funds was $417,311.

Figure 2. Expenditures by Category as of October 2024



Source: DES

Review Procedures

OCA performed the following procedures to evaluate the effectiveness of the monitoring process over the utilization of ARPA funds and to determine whether Project funds were used as intended:

- Obtained financial and monitoring records for the Project.
- Reviewed the subrecipient agreement between DES and CNT, and the contract between CNT and Greenprint Partners.
- Conducted interviews with key personnel to gain an understanding of the financial and monitoring procedures over the Project.
- Verified performance metrics to ensure compliance with the subrecipient agreement.
- Reviewed meeting notes regarding Project communication.
- Reviewed expense summary reports with accompanying itemized invoice reports, payroll reports, invoices, proofs of payment, and CNT's indirect cost calculations.
- Verified that the County's General Ledger transactions had supporting documentation.
- Verified that Project funds did not exceed budgeted amounts.

Monitoring

The County established performance goals, indicators, and baseline data to measure Project performance. CNT was required to track and report Project specific metrics monthly (see **Table 1** on next page). Based on consultation with the County's Office of Research, Operations and Innovation and Guidehouse, the County's ARPA consultant, DES decided not to require individual metrics. Community members could complete a survey. Surveys were not required because they could discourage community member participation. In addition to collecting Project metrics, CNT was required to brief DES monthly to discuss Project updates and concerns.

Table 1. Cumulative Project Specific Metrics as of March 13, 2025

# of community members participating in the projects	609
# of organizations involved in implementing the projects	68
# of projects completed	1
# of gallons of rain water diverted (flood reduction)	198,983
# of people who live within 1/4 mile of completed projects	1,204
$ spent on the projects (aggregate)	$247,300

Source: DES

Financial Monitoring

CNT was required to submit monthly expense summary reports to DES. OCA reviewed those reports for October 2022 to October 2024 to support expenditures posted to the County's General Ledger and Enterprise Government Grants System (GovGrants). A sample of five expense summary reports accompanying itemized invoice reports, payroll reports, invoices, and proofs of payment were reviewed to determine whether Project funds were used as intended. The Project's November and December 2024 expenditures were not processed or approved as of January 8, 2025.

Conclusion

Based on inquiries with key contacts, review of Project documentation, and applied review procedures, OCA concluded that the monitoring process over the utilization of ARPA funds was adequate, and Project funds were used as intended.

Other Matter

As of March 13, 2025, an aggregate amount of $494,599 in ARPA funds was reported as spent on the Project. However, the Project's supporting documentation showed $247,000 was spent. The supported funds spent represented specific Project installation and construction costs absent "direct costs." It should be noted that DES's management remediated this matter. DES submitted a ticket to the County's Bureau of Technology. On May 20, 2025, OCA received a GovGrants report which showed that the cumulative amount was corrected.

Observation

Late Submission – One of the five expense summary reports selected for detailed testing was not submitted within the required timeframe by CNT. The September 2023 expense summary report, due on October 31, 2023, was submitted on November 15, 2023.

This report was prepared by Flor Pineda, Senior Field Auditor, with the assistance of Joe Walthour, Supervisory 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. This report will be distributed to County's Board of Commissioners and Audit Committee, and others and will be posted on OCA's website. DES agreed with OCA's review and provided management comments which are included in their entirety in this report (see Appendix). If you have any questions, please contact me at (312) 603-1515 or heath.wolfe@cookcountyil.gov.

cc: Zahra Ali, Chief Administrative Officer, Bureau of Administration
Sara Spivy, Deputy Chief Administrative Officer, Bureau of Administration

Appendix – Management Comments

COOK COUNTY
BUREAU OF
ADMINISTRATION

Department of Environment and Sustainability
(312) 603-8200
Environment@cookcountyil.gov

69 W Washington St
Suite 1900
Chicago, Illinois 60602

To: Heath Wolfe, County Auditor

From: Kevin Schnoes, Deputy Director, Department of Environment & Sustainability (DES)

cc: Julia Theis, Associate Director of Finance Planning and Analysis, DES
Jennifer Hesse, Senior Legal Counsel, DES
Zahra Ali, Chief Administrative Officer, Bureau of Administration
Sara Spivy, Deputy Chief Administrative Officer, Bureau of Administration

Re: American Rescue Plan Act – Rain Ready Plan Implementation Project (NT012) Review

Date: October 7, 2025

The Office of the Chief Administrator and the Department of Environment and Sustainability (DES) appreciate the opportunity to coordinate with the County Auditor on the ARPA – Rain Ready Plan Implementation Project (NT012).

We affirm the audit report reflects the goals and objectives, and monitoring and financial processes of the program. The County Auditor has been of great assistance to DES to identify and confirm areas where the department should continue to focus to assure program effectiveness and integrity.

Corrective actions have been taken to address the observations, and the following comments on the observations are provided.

Observation "**Late Submission –** One of the five expense summary reports selected for detailed testing was not submitted within the required timeframe by CNT. The September 2023 expense summary report, due on October 31, 2023, was submitted on November 15, 2023."

The Center for Neighborhood Technology (CNT) was one of DES's first subrecipients (since September 2022) and has consistently demonstrated excellent performance. CNT has provided accurate metrics and backup for all financial submissions, achieved all project requirements and addressed all DES requests promptly.

DES noted the late report for October 2023, and CNT clarified the delay was due to the time required to gather all relevant invoices. This is the only time CNT submitted a late expense report. As a result, DES has started sending reminders to all subrecipients to help ensure timely submissions moving forward.

Please do not hesitate to contact us If you have any further questions.

www.cookcountyil.gov