



**COOK COUNTY**  
**OFFICE OF THE**  
**County Auditor**

**Mary Modelski**  
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69 West Washington Street  
Suite 840  
Chicago, Illinois 60602

November 5, 2024

**TONI PRECKWINKLE**

President

Cook County Board  
of Commissioners

TARA STAMPS

1st District

MICHAEL SCOTT JR.

2nd District

BILL LOWRY

3rd District

STANLEY MOORE

4th District

MONICA GORDON

5th District

DONNA MILLER

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ALMA E. ANAYA

7th District

ANTHONY QUEZADA

8th District

MAGGIE TREVOR

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BRIDGET GAINER

10th District

JOHN P. DALEY

11th District

BRIDGET DEGNEN

12th District

JOSINA MORITA

13th District

SCOTT R. BRITTON

14th District

KEVIN B. MORRISON

15th District

FRANK J. AGUILAR

16th District

SEAN M. MORRISON

17th District

The Honorable Toni Preckwinkle, President  
Board of Cook County Commissioners  
118 N. Clark Street, Room 537  
Chicago Illinois, 60602

In accordance with the [Cook County Auditor Ordinance](#) and our 2024 Audit Plan, we conducted a review of the 'Forest Preserve' of Cook County General Headquarters Capital Improvement project. The project was funded by the American Rescue Plan Act (ARPA) - Cook County Infrastructure Grant Program. The overall objective was to review the monitoring process over the utilization of the General Headquarters Capital Improvement funds, and to assess if they are used as intended, and in compliance with the beneficiary agreement.

Our fieldwork was conducted from January 30, 2024, through August 2, 2024.

We have discussed our conclusions with the Forest Preserve Staff. We have attached their acknowledgement letter as an addendum to this memo. We express our appreciation for the cooperation that the Forest Preserve staff has extended to Frances M. Roybal during our review.

Respectfully Submitted,

Mary Modelski  
County Auditor

Cc: Eileen Figel, Interim Superintendent, FPCC  
Damon Howell, Chief Financial Officer, FPCC  
James Cunnea, Comptroller, FPCC



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**MEMORANDUM**

**TONI PRECKWINKLE**  
President  
Cook County Board  
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**To:** Eileen Figel, Interim Superintendent, FPCC  
Damon Howell, Chief Financial Officer, FPCC  
James Cunnea, Comptroller, FPCC

**From:** Mary Modelski, County Auditor *mm*

**Subject:** ARPA Cook County Infrastructure Grant Program 29813 - General Headquarters  
Capital Improvements

**Date:** November 5, 2024

**Background:**

The American Rescue Plan Act is a federal funded grant that was provided to state and local governments in March 2021. The American Rescue Plan Act will assist to build an equitable economic recovery for residents disproportionately impacted as the result of the COVID-19 pandemic. The grant is aimed to address homelessness, mental and behavioral health, food insecurities, poverty, youth development, loss of revenue of small businesses and job loss, and support communities and citizens in other vital economic and social areas.

The Cook County Bureau of Finance (BOF) has awarded \$10M to the Forest Preserve of Cook County (FPCC) for capital improvements that enhance the visitors' experience. FPCC will institute general maintenance and upgrades to public facilities (including HVAC replacements), build new restrooms and rehabilitate up to 40 existing restrooms throughout the forest preserves. FPCC will manage and report on those funds directly to the BOF.

**Project Overview:**

The \$10M was allocated to fund three separate capital improvement projects within the FPCC. The allocated amount for the General Headquarters capital improvement project was \$4.5M. The \$4.5M in funding was to be used for general maintenance and the upgrade of the FPCC General Headquarters building. This included the purchase and installation of a heating, ventilation, and air conditioning (HVAC) system and all related equipment, as well as window replacement, bathroom renovations, and other general upgrades.

ARPA General Headquarters Progress Report as of 9/30/24				
Project Name	Project Budget Amount	Funds Spent by Category	Funds Remaining by Category	Percentage Complete By Category
Construction - Building	\$2,355,820.00	\$1,254,199.57	\$1,101,620.43	85%
Equipment	\$572,323.00	\$548,582.50	\$23,740.50	95%
Construction Windows	\$1,571,857.00	\$-	\$1,571,857.00	25%
GHQ Total Budget	\$4,500,000.00	\$1,802,782.07	\$2,697,217.93	

Source FPCC Quarterly Construction Program Report.

### **Objectives:**

The overall objective was to review the FPCC's monitoring process over the contract agreements with the external vendors hired to perform the capital improvements at the FPCC's General Headquarters building. Additionally, review and assess the FPCC's compliance with the monitoring/reporting terms in the beneficiary agreement entered into with the County's BOF.

### **Monitoring:**

The following processes were documented as being implemented to monitor the overall progress of the project as well as to monitor that the funds were being expended in accordance with the terms of the contract and the work completed.

- The FPCC project manager, the General Contractor, and the contracted Engineer of Record for each project hold weekly meetings at the General Headquarters project site. The meetings include a walk-through and a review of the project site, and any work in progress. A site report is not generated for each weekly visit, it is only generated on a quarterly basis.
- The field visits site reviews are to confirm the work is being completed per the construction documents, and that the amount being billed on the pay application matches the work completed in the field.
- Quarterly Construction Progress Reports are submitted to the BOF which include the status of each project/program, amount spent, and remaining balance.

### **Financial:**

The following processes were documented over the financial accountability of the funds expended as part of the General Headquarters Capital Improvements project, and the advancement of funds to the FPCC by BOF.

- Advancement of funds totaling \$2,590,000.00 was requested by the FPCC which reflects 100% of their Capital Improvement Fiscal Year 2023 budget. As a direct beneficiary, they are eligible to receive the total amount of their advancement. The funds were used to kick off three capital improvement projects in the FPCC.
- In October 2024, the FPCC received their Fiscal Year 2024 advanced funding allocation of \$3,991,102.50. The \$3,991,102.50 reflects 100% of their Fiscal Year 2024 budget.

Advancement of Funds Breakdown by Fiscal Year				
Year	General Headquarters Program 29813	New Restroom Program 29814	Restroom Renovations Program 29816	Total Advanced Funds
FY23	\$1,700,000	\$420,000	\$470,000	\$2,590,000
FY24	\$1,864,103	\$702,000	\$1,425,000	\$3,991,103

Source: FPCC Approved Advancement Request Form, FPCC Grant Summary Sheet, ARPA Budget Template.

- The \$2,590,000.00 advancement of funds was properly recorded to Oracle EBS County Program 67662, Grant Disbursements, by the BOF.
- Expenditure amounts totaling \$1,510,079.71 were properly recorded to Oracle EBS Forest Preserve Program 29813, ARPA General Headquarters 2023 by the FPCC.
- Expense reports are reviewed and approved by the Chief Financial Officer of the FPCC to ensure the documentation submitted is complete, accurate, and the amounts agree to the supporting documentation.
- Quarterly Construction Progress Reports are submitted to the BOF which include the status of each project/program, amount spent, and remaining balance.
- Supporting documentation, which includes the Quarterly Construction Progress reports submitted to the BOF, are maintained on the FPCC SharePoint Site.
- Advanced funds are reconciled during the completion of the Quarterly Itemized Invoice and Expense Summary Report process. Expenditures are deducted from the advanced funds received, and the remaining balance available is recorded in the Advancement Drawdown Detail section in the expense summary report. The total expenditures are then recorded in the Quarterly Construction Progress Report.
- Quarterly Expense Reports submitted by the FPCC are reviewed by the BOF for completeness and accuracy prior to approval. Supporting documentation is maintained on the BOF's Federal Awards SharePoint Site.
- Quarterly Construction Progress Reports submitted by the FPCC are reviewed by the BOF. Quarterly Construction Progress Reports are maintained on the BOF's Federal Awards SharePoint Site.
- Annual Reporting of Expenditures is presented by the FPCC to the Cook County Board of Commissioners for review and questions.

#### **Audit Procedures:**

The following procedures were performed to evaluate the adequacy of the monitoring and financial processes implemented for the Infrastructure Grant Program General Headquarters Capital Improvements program.

- Received and reviewed the beneficiary agreement to gain an understanding of the terms of the agreement.
- Received and reviewed the executed contracts between the FPCC and the external contractors hired to perform the capital improvements at the FPCC's General Headquarters building.
- Conducted interviews and walkthroughs with FPCC staff to obtain an understanding of the monitoring and financial reporting process.
- Gained access to the Forest Preserve's SharePoint site and traced a sample of supporting documentation to the SharePoint site for existence.
- Selected and tested a sample of Quarterly Expense Packages totaling \$383,940.25 which represented 25% of the total expense population of \$1,510,079.71. Verified the Expense Summary Reports and Itemized Invoice Reports are mathematically accurate, properly supported, and advanced funds are reconciled and approved by the Forest Preserve's Chief Financial Officer.
- Reviewed all Quarterly Expense Report Packages within our audit scope period to verify review and approval from the BOF.
- Ran a financial analysis report from the Forest Preserve's general ledger to verify that the expenses in the transaction analysis report were recorded properly to the Capital Improvements General Headquarters Program and did not exceed budgeted amounts as outlined in the scope of work of the beneficiary agreement.
- Ran a financial analysis report from the Cook County general ledger to verify that the approved grant disbursement amount agreed with the approval amounts requested on the Advancement Request Form for the fiscal year 2023 budget.
- Obtained and reviewed a sample of the supporting documentation produced as part of the monitoring process. Supporting documentation included the Quarterly Construction Progress Reports, and the Quarterly Site Review Reports.

**Conclusion:**

Based on the audit procedures performed, as well as inquiries of both the staff of the FPCC and the staff of the BOF, we concluded the FPCC is adequately monitoring the process over the utilization of funds, and that the funds were being used as intended. Additionally, we concluded that the Forest Preserve is complying with the monitoring/reporting terms in the beneficiary agreement with the County's BOF.



**TONI PRECKWINKLE**  
**President**

**Board of  
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Michael Scott, Jr.  
Tara S. Stamps  
Maggie Trevor

**Interim General  
Superintendent**

Eileen Figel

November 7, 2024

Mary Modelski  
Cook County Auditor  
69 West Washington, Suite 840  
Chicago, IL 60602

Dear County Auditor Modelski,

We have received and reviewed the auditor's report you and your team conducted of the American Rescue Plan Act (ARPA) – Cook County Infrastructure Grant Program for the General Headquarters Capital Improvement project. Management has no questions about the conclusion reached, or concerns for discussion.

Thank you and the Audit Team for their time, effort, and professionalism throughout the review.

Respectfully Submitted,

James P. Cunnea  
Comptroller, Forest Preserve of Cook County