



COOK COUNTY
OFFICE OF THE
County Auditor

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TONI PRECKWINKLE

President

Cook County Board
of Commissioners

November 20, 2024

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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 Preserves of Cook County's (FPCC) New Restroom at Beaubien Woods 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 New Restroom at Beaubien Woods Capital Improvement Project 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 16, 2024.

We have discussed our conclusions with the FPCC staff. We have attached their acknowledgement letter as an addendum to this memo. We express our appreciation for the cooperation that the FPCC 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

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 29814 - New Restroom at Beaubien Woods

Date: November 20, 2024

Background:

ARPA is a federal funded grant that was provided to state and local governments in March 2021. ARPA 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 at Beaubien Woods, and rehabilitate up to 40 existing restrooms throughout the forest preserves. The FPCC will manage and report on those funds directly to the BOF.

Project Overview:

The FPCC has entered into an intergovernmental agreement with the Public Building Commission of Chicago (PBC) who will coordinate and manage the planning, design, and construction of the New Restroom at Beaubien Woods. The new restroom project consists of the construction of a new prefabricated restroom facility and associated site improvements and utilities at the Beaubien Woods Boat Launch, an outdoor recreation site with growing demand for group programs and tours that is currently not served by any utilities. The restroom will comply with the accessibility requirements of the American Disability Act (ADA), including access from the parking lot.

Objectives:

The overall objective was to review the FPCC's monitoring process over the intergovernmental agreement with the PBC hired to manage the building of the new restroom at Beaubien Woods. 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, or are planned to be implemented, to monitor the overall progress of the project, as well as to monitor that the funds were expended in accordance with the terms of the contract, and to ensure the work is completed in accordance with the terms of the contract once the construction phase has started.

- The FPCC is currently meeting biweekly with the PBC throughout the design phase of the new restroom facility. Meeting agendas and meeting minutes are produced and maintained to document the progress throughout the design phase.
- The FPCC will perform field site visits once the construction phase of the project begins. The anticipated start date for the construction phase is the first quarter of 2025. The procedures for the progress reports during the construction phase have not been developed yet.
- Quarterly Construction Progress Reports are submitted to the BOF which include the status of each project/program, amount spent, and the remaining balance.

Financial:

The following processes were documented over the financial accountability of the funds expended as part of the New Restroom at Beaubien Woods Capital Improvement project, and the advancement of funds to the FPCC by BOF.

- Advancement of funds totaling \$420,000 and \$702,000 were requested by the FPCC which reflects 100% of their Fiscal Year 2023 and 2024 budget. As a direct beneficiary, they are eligible to receive the total amount of their annual allocation up front. Funds will be used to complete New Restroom Project.
- The advancement of funds for Fiscal Year 2023 and 2024 respectively, were properly recorded to Oracle EBS County Program Account 67662 - Grant Disbursements, by the BOF.
- Expenditure amounts totaling \$420,000 were recorded properly to Oracle EBS FPCC Program 29814 - New Restroom at Beaubien Woods.
- 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 the 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. Expenditure amounts are deducted from the advance received amount and the remaining advanced balance is recorded in the Advancement Drawdown Detail section in the expense summary report. The 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 Federal Awards SharePoint Site or GovGrants.
- 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 or GovGrants.
- Annual Reporting of Expenditures is presented by the FPCC to the Cook County Board of Commissioners.

New Restroom at Beaubien Woods Progress Report as of 09/30/24				
Project Name	Budget Amount	Funds Spent	Funds Remaining	Percentage Completed
Beaubien Woods	\$2,175,000	\$420,000	\$1,755,000	20%

Source: FPCC Quarterly Construction Progress Report

Audit Procedures:

The following procedures were performed to evaluate the adequacy of the monitoring and financial processes implemented for the Capital Improvement Project - New Restroom at Beaubien Woods.

- Received and reviewed the beneficiary agreement to gain an understanding of the terms of the agreement.
- Received and reviewed the intergovernmental agreement between the FPCC and the PBC to gain an understanding of the terms of the agreement.
- Conducted interviews and walkthroughs with FPCC staff to obtain an understanding of the monitoring and financial reporting process. Obtained and reviewed the meeting agenda, and the meeting minutes, for one of the design planning meetings between the FPCC and the PBC.
- Tested the June 2024 Quarterly Expense Package that included the \$420,000 expended for the New Restroom at Beaubien Woods. Verified the Expense Summary Report and the Itemized Invoice Report were mathematically accurate, properly supported, and advanced funds are reconciled and approved by the FPCC’s Chief Financial Officer.
- Reviewed the June 2024 Quarterly Expense Report Package to verify review and approval from the BOF.
- Gained access to the FPCC’s SharePoint site and traced the June 2024 Quarterly Expense Report to the SharePoint site for existence.
- Ran a financial analysis report from the FPCC’s general ledger to verify that the \$420,000 expense was recorded properly to the New Restroom at Beaubien Woods Program and did not exceed budget 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 grant disbursement approval amount agreed with the approval amounts requested on the Advancement Request Form for Fiscal Year 2023 and FY 2024 Budget.

Conclusion:

Based on the audit procedures performed, observations made, and inquiries of both the staff of the FPCC and the BOF, we have concluded the FPCC has establish an adequate monitoring process over the utilization of funds. The monitoring process established will ensure that the funds are used as intended currently, as well as when the construction phase of the project is in progress. Additionally, we concluded that the FPCC is complying with the monitoring/reporting terms in the beneficiary agreement with the BOF.



December 4, 2024

TONI PRECKWINKLE
President

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**Interim General
Superintendent**

Eileen Figel

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 Forest Preserve of Cook County's New Restroom at Beaubien Woods Capital Improvement Project. This is funded by the American Rescue Plan Act (ARPA) – Cook County Infrastructure Grant Program. Management has no questions on 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