



# Audit of American Rescue Plan (ARPA)

## Inspector General Department

**Gary J. Cooney, Clerk of the Circuit Court & Comptroller  
Audit Report**

**Terri W. Freeman, CPA, CIA, CISA, CRMA  
Inspector General**

Audit Conducted by:

**Velia Muruaga  
Inspector General Manager**

**Outsourced Auditors from CLA (CliftonLarsonAllen LLP)**

**Report No. BCC – 243  
January 29, 2026**



**Inspector General Department**

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Date: January 29, 2026

To: Board of County Commissioners

Subject: Audit of American Rescue Plan (ARPA) Funding

Board of County Commissioners,

The audit of American Rescue Plan (ARPA) Funding, as scheduled in the Clerk's 2025 Annual Inspector General Audit Plan, is complete.

Overall, controls implemented to ensure compliance with the U.S. Department of the Treasury requirements are appropriately designed and function as intended, except for the opportunity for improvement identified at the end of the report.

We appreciate the cooperation and invaluable assistance provided by Sean Beaudet, Grants Coordinator, and Maria Abdoukarim, Director, Office of Housing & Community Services.

Respectfully submitted,

Terri W. Freeman  
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller  
Jennifer Barker, County Manager  
Denise Bell, Chief Deputy Clerk  
Melanie Marsh, County Attorney  
Maria Abdoukarim, Director, Office of Housing & Community Services  
Miranda Lanoue, Budget Manager, Management and Budget  
Sean Beaudet, Grants Coordinator

# Background

The American Rescue Plan Act of 2021 (ARPA) is a federal law passed in March 2021 to provide major COVID-19 relief. One of its largest programs, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), allocates \$350 billion to states, territories, tribal governments, counties, cities, and other local governments to:

- Replace lost public sector revenue
- Support public health and economic recovery
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure

Lake County received \$71,308,368 from the SLFRF program in two installments: the first half in May 2021 and the second half in May 2022.

As a recipient with a population exceeding 250,000, Lake County is required to publish an Annual Performance Report through 2027 for the U.S. Treasury and its residents, detailing how the funds are utilized. These reports are available on the Lake County website under [Management & Budget](#).

# Audit Objective and Scope

## Objective:

To validate that the County is on track to meet the US Department of the Treasury requirements for the SLFRF program. Identify any deficiencies that must be addressed before the project closes on December 31, 2026.

## Scope:

The 57 projects in which ARPA funds were obligated by the BCC from March 3, 2021, through December 31, 2024.

The audit was conducted in conformance with the Institute of Internal Auditors Global Internal Audit Standards (*Standards*). The *Standards* require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the conclusions based on the audit objectives. To meet this requirement, auditors interviewed key personnel, surveyed staff and volunteers, reviewed relevant policies, procedures, and records, and performed detailed testing of transactions and controls. We also analyzed data, verified supporting documentation, and observed processes in operation where appropriate.

# Overall Conclusion

Overall, controls implemented to ensure compliance with the U.S. Department of the Treasury requirements are appropriately designed and function as intended.

Opportunities for improvement are identified at the end of this report.

The following controls are well-designed and function as intended.

Observation	Process	Lessens the Following Risk
The Grants Coordinator has implemented a well-structured and organized system for maintaining ARPA-related records, specifically designed to support compliance. This system ensures that all documentation is readily accessible and audit-ready—facilitating thorough review and adherence to ARPA reporting and regulatory requirements.	Records Management & Compliance Oversight	Improper payments or funding clawbacks
The BCC shows a strong commitment to governance and accountability through regular ARPA program reviews with the Grants Coordinator, active engagement, and informed decision-making, as reflected in meeting minutes and documentation.	Grant Compliance Monitoring	Unauthorized or inappropriate spending

# Opportunity for Improvement

2 CFR §200.332(c) requires that pass-through entities evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward before making the award.

Noncompliance may result in enforcement actions under 2 CFR § 200.339, including withholding of payments, disallowed costs, award suspension or termination, suspension/debarment proceedings, or loss of future funding.

Agreed Upon Action Plan. Effective December 1, 2025, the use of a standardized Pre-Award Risk Assessment Form will be used to evaluate all subrecipients.