



**Board of Commissioners of Cook County
Minutes of the Audit Committee**

Wednesday, July 27, 2022

10:00 AM

Virtual meeting

ATTENDANCE

Present: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

PUBLIC TESTIMONY

Chair Degnen asked the Secretary to the Board to call upon the registered public speakers, in accordance with Cook County Code.

No public speakers

[22-4602](#)

COMMITTEE MINUTES

Approval of the minutes from the meeting of 04/06/2022

A motion was made by Vice Chairman Morrison, seconded by Commissioner Miller, that this Committee Minutes be approved. The motion carried.

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3275](#)

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Cook County Treasurer

Report Title: 2021 CCTO Audit

Report Period: 2021

Summary: Cook County Treasurer's Office Fiscal Year 2021 Audit

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3275. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Lowry and Miller (6)

Present: Gainer (1)

[22-3536](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Annual Comprehensive Financial Report for the year ended 11/30/2021

Report Period: 12/1/2020 - 11/30/2021

Summary: Annual audit of Cook County's financial statements prepared by the Office of the Cook County Comptroller and audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3536. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3538](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Illinois Report to the County President, Board of Commissioners, and the Audit Committee, 6/7/2022

Report Period: 12/1/2020 - 11/30/2021

Summary: This report, presented by RSM US LLP, is intended solely for the information and use of the County President, County Board of Commissioners, the Audit Committee and management. It summarizes certain matters required by professional standards to be communicated to them in their oversight responsibility for the County's financial reporting process.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3538. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3539](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Act Amendments of 1996, and Uniform Guidance) for the Fiscal Year ended 11/30/2021

Report Period: 12/1/2020 -11/30/2021

Summary: Annual audits of: (1) the Schedule of Expenditures of Federal Awards prepared by the Office of the Cook County Comptroller and (2) compliance for each major federal program and on internal control over compliance required by Uniform Guidance, audited by Washington, Pittman & McKeever, LLC, in accordance with auditing standards generally accepted in the USA; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, that this Report be recommend for deferral. The motion carried.

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3540](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Health and Hospitals System of Illinois d/b/a Cook County Health (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2021

Report Period: 12/1/2020 - 11/30/2021

Summary: Annual audit of the CCH financial statements prepared by CCH Finance and audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3540. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3544](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Health and Hospitals System d/b/a Cook County Health Report to the Audit and Compliance Committee, 6/6/2022

Report Period: 12/1/2020 - 11/30/2021

Summary: This report, presented by RSM US LLP, is intended solely for the CCH Audit and Compliance Committee and summarizes certain matters required by professional standards to be communicated to them in their oversight responsibility for the CCH's financial reporting process.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3544. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3545](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Comptroller

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2021

Report Period: As of 11/30/2021

Summary: Annual actuarial study completed by Aon Global Risk Consulting.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3545. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[22-3957](#)

Presented by: IRIS Y. MARTINEZ, Clerk of the Circuit Court

REPORT

Department: Clerk of the Circuit Court

Report Title: Office of the Clerk of the Circuit Court of Cook County, Financial Statements and Supplementary Information

Report Period: Year ending November 30, 2021

Summary: The item is relation to the Independent Auditor's Report for the Office of the Clerk of the Circuit Court, year ending November 30, 2021.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to receive and file 22-3957. The motion carried by the following vote:

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

ADJOURNMENT

A motion was made by Vice Chairman Morrison, seconded by Commissioner Lowry, to adjourn the meeting. The motion carried unanimously.

Ayes: Degnen, Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

Respectfully submitted,

Bridget M. Degnen

Chairman

Lynne M. Turner

Secretary

A complete record of this meeting is available at <https://cook-county.legistar.com>.