



Board of Commissioners of Cook County

Audit Committee

Wednesday, July 28, 2021

10:00 AM

Virtual Meeting

NOTICE AND AGENDA

There will be a meeting of the Committee or Subcommittee of the Board of Commissioners of Cook County at the date, time and location listed above to consider the following:

PUBLIC TESTIMONY

Authorization as a virtual public speaker shall only be granted to those individuals who have submitted in writing, their name, email address, phone number, subject matter, and organization (if any) to the Secretary 24 hours in advance of the meeting. Duly authorized virtual public speakers may speak live from the Commissioners reception area at 118 N. Clark Street, 5th Floor, Chicago, IL or be sent a link to virtually attend the meeting and will be called upon to deliver testimony at a time specified in the meeting agenda. Authorized public speakers who are not present during the specified time for public testimony will forfeit their allotted time to speak at the meeting. Public testimony must not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. After each speaker has completed their statement, they will be removed from the meeting. Once removed, you will still be able to follow the proceedings for that day at:

<https://www.cookcountyil.gov/service/watch-live-board-proceedings> or in a viewing area at 69 W.Washington Street, 22nd Floor Conference Room C, Chicago, IL. Persons authorized to provide public testimony shall not use vulgar, abusive, or otherwise inappropriate language when addressing the Board; failure to act appropriately; failure to speak to an item that is germane to the meeting, or failure to adhere to the time requirements may result in expulsion from the meeting and/or disqualify the person from providing future testimony. Written comments will not be read aloud at the meeting, but will be posted on the meeting page and made a part of the meeting record.

[21-3726](#)

COMMITTEE MINUTES

Approval of the minutes from the meeting of 05/12/2021

[21-3474](#)

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Cook County Treasurer

Report Title: Financial Statements as of 11/30/2020 and 2019, Supplemental Information as of 11/30/2020, and Independent Auditor's Reports

Report Period: Fiscal Year 2020

Summary: Annual Audit of the Cook County Treasurer's Financials

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3670](#)

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Comprehensive Annual Financial Report for the Year Ended 11/30/2020

Report Period: 12/1/2019 - 11/30/2020

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.

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3671](#)

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Chief Financial Officer, Bureau of Finance

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, 5/28/2021

Report Period: 12/1/2019 - 11/30/2020

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 by the independent auditors in their oversight responsibility for the County's financial reporting process.

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3672](#)

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance

Report Title: Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Amendments Act of 1996, and Uniform Guidance) for the Fiscal Year Ended 11/30/2020

Report Period: 12/1/2019 - 11/20/2020

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).

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3674](#)

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Chief Financial Officer, Bureau of Finance

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, 11/30/2020

Report Period: 12/1/2019 - 11/30/2020

Summary: Annual audit of the CCH financial statements prepared by CCH Finance, for the Year Ended 11/30/20, audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3675](#)

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Chief Financial Officer, Bureau of Finance

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, 5/28/2021

Report Period: 12/1/2019 - 11/30/2020

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.

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3678](#)

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2020

Report Period: As of 11/30/2020

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

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

[21-3693](#)

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, Illinois Statement of Changes in Assets and Liabilities of Agency Fund

Report Period: Year ending November 30, 2020

Summary: The item is in relation to the Independent Auditor's Report for the Office of the Clerk of the Circuit Court, year ending November 30, 2020.

Legislative History : 6/24/21 - Board of Commissioners - refer to the Audit Committee

A handwritten signature in blue ink that reads "Matthew B. DeLeon". The signature is written in a cursive style with a large initial 'M' and 'D'.

Secretary

Chairman: Degnen

Vice-Chairman: S. Morrision

Members: Britton, Daley, Gainer, Lowry, Miller