



**Board of Commissioners of Cook County**

**Audit Committee- REVISED TIME**

**Thursday, July 12, 2018**

**~~10:00~~ 9:45 AM**

**Cook County Building, Board Room  
118 North Clark Street, Chicago, Illinois**

**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 public speaker shall only be granted to those individuals who have submitted in writing, their name, address, subject matter, and organization (if any) to the Secretary 24 hours in advance of the meeting. Duly authorized public speakers shall 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 be germane to a specific item(s) on the meeting agenda, and the testimony must not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. 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.

**18-4718**

**COMMITTEE MINUTES**

Approval of the minutes from the meeting of 12/12/2018

**18-4411**

**Presented by:** WILLIAM CARROLL, Office of the County Auditor

**REPORT**

**Department:** Office of the County Auditor

**Report Title:** FY'18 2nd Quarter Open Recommendation Status Report

**Report Period:** June 2018

**Summary:** Report on the status of open audit recommendations.

**Legislative History :** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4110**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the Comptroller

**Report Title:** Cook County Comprehensive Annual Financial Report (CAFR) for the year ended 11/30/2017

**Report Period:** 12/1/2016 -11/30/2017

**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 :** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4111**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the Comptroller

**Report Title:** Cook County Illinois Report to the County President, Board of Commissioners and Audit Committee, 5/31/2018

**Report Period:** 12/1/2016 - 11/30/2017

**Summary:** This report, presented by RSM USA LLP, is intended only for the information and use of 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 :** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4112**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the Comptroller

**Report Title:** Cook County Federal Report on Federal Awards (In accordance with the Single Audit Act Amendments of 1996, and Uniform Guidance) for the Fiscal Year Ended 11/30/2017

**Report Period:** 12/1/2016 - 11/30/2017

**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 the Uniform Guidance - audited by Washington, Pittman & McKeever, LLC, in accordance with the 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 of U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Legislative History:** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4114**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the Comptroller

**Report Title:** Cook County Health and Hospitals System of Illinois (An Enterprise of Cook County Illinois) Financial Report, 11/30/2017

**Report Period:** 12/1/2016 - 11/30/2017

**Summary:** Annual Audit of the CCHHS financial statements prepared by CCHHS Finance, for the year ended 11/30/2017, audited by RSM US LLP, in accordance with auditing standards generally accepted in the USA.

**Legislative History :** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4115**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the Comptroller

**Report Title:** Cook County Health and Hospitals System Report to the Audit and Compliance Committee, 5/31/2018

**Report Period:** 12/1/2016 - 11/30/2017

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

**Legislative History :** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4116**

**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 11/30/2017.

**Report Period:** As of 11/30/2017

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

**Legislative History :** 6/27/18 - Board of Commissioners - refer to the Audit Committee

**18-4334**

**Presented by:** MARIA PAPPAS, Cook County Treasurer

**REPORT**

**Department:** Treasurer

**Report Title:** Refer to Audit Committee

**Report Period:** Fiscal Years 2016 and 2017

**Summary:** Submitting herewith, the Financial Statements as of November 30, 2017 and 2016, Supplemental Information as of November 30, 2017, and the Independent Auditor’s Reports

**Legislative History:** 6/27/18 - Board of Commissioners - refer to the Audit Committee



Secretary

Chairman: Daley  
Vice-Chairman: Goslin  
Members: Arroyo, Butler, Gainer, Morrison, Schneider