



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

Tuesday, October 7, 2014

11:45 AM

**Cook County Building, Board Room, Rm. 569
118 North Clark Street, Chicago, Illinois**

SECTION 1

ATTENDANCE

Present: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Absent: None (0)

Also Present: Shelly A. Banks, C.P.A., County Auditor

Court Reporter: Anthony W. Lisanti, C.S.R.

PUBLIC TESTIMONY

Chairman Daley asked the Secretary to the Board to call upon the registered public speaker, in accordance with Cook County Code, Sec. 2-107(dd): No registered public speakers were present.

1. George Blakemore, Concerned Citizen

14-4130

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Fidlar Technologies Cook County Credit Amount Audit Report

Report Period: For the period 9/2010 - 3/2014

Summary: The purpose of the audit was to verify and reconcile the invoices to the appropriate fees and the total credit amount due to the Cook County Recorder of Deeds from Fidlar Technologies from 9/2010 - 3/2014.

Legislative History: 7/23/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

14-4199

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Payroll Audit Report

Report Period: For the period ending 11/30/2013

Summary: The purpose of the audit was to assess the payroll and timekeeping accounting, record keeping and internal control procedures for four departments.

Legislative History: 7/23/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

14-4225

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Wage Garnishment Audit Report

Report Period: For the period ending 11/30/2013

Summary: The purpose of the audit was to assess the record keeping and internal control procedures for the Wage Garnishment Department.

Legislative History: 7/23/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

14-5048

Presented by: SHELLY A. BANKS, CPA

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Highway Construction Contract Monitoring

Report Period: August 2014

Summary: The purpose of the audit was to assess the procedures for monitoring compliance with the terms of the Highway Department's construction contracts.

Legislative History: 9/10/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

14-5063

Presented by: SHELLY A. BANKS, C.P.A.

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Department of Homeland Security & Emergency Management Grant Inventory

Report Period: For the period ended 11/30/2013

Summary: The audit was performed to assess the internal controls of the DHSEM inventory function in regards to the Urban Areas Security Initiative (UASI) grant inventory.

Legislative History: 9/10/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

14-5064

Presented by: SHELLY A. BANKS, C.P.A.

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Cash Reconciliation Project

Report Period: For the period ended 11/30/2013

Summary: The audit was performed to evaluate the internal controls over the bank reconciliation process in twenty five (25) departments.

Legislative History: 9/10/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

14-5069

Presented by: SHELLY A. BANKS, C.P.A.

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Fleet Fringe Benefits

Report Period: August 2014

Summary: The purpose of the audit was to determine that take home vehicles policies and procedures in regards to fringe benefits exist, are compiled with and establish proper controls.

Legislative History: 9/10/14 Board of Commissioners referred to the Audit Committee

A motion was made by Commissioner Gorman, seconded by Vice Chairman Goslin, that this Report be recommended for receiving and filing. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Butler, Gainer, Gorman, Reyes and Schneider (7)

Nays: None (0)

SECTION 2

**YOUR COMMITTEE RECOMMENDS THE FOLLOWING ACTION
WITH REGARD TO THE MATTERS NAMED HEREIN:**

File 14-4130	Recommended for Receive and File
File 14-4199	Recommended for Receive and File
File 14-4225	Recommended for Receive and File
File 14-5048	Recommended for Receive and File
File 14-5063	Recommended for Receive and File
File 14-5064	Recommended for Receive and File
File 14-5069	Recommended for Receive and File

Respectfully submitted,


John P. Daley, Chairman


Matthew B. DeLeon, Secretary

*The transcript for this meeting is available in the Office of the Secretary to the Board, 118 North Clark Street, Room 436, Chicago, IL 60602.

*A video recording of this meeting is available at <https://cook-county.legistar.com/Calendar.aspx>