



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

9:30 AM

Tuesday, July 14, 2026

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

ATTENDANCE

Present: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

PUBLIC TESTIMONY

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

1. George Blakemore- Chicago, IL.

26-1952

COMMITTEE MINUTES

Approval of the minutes from the meeting of 05/13/2026.

**A motion was made by Commissioner Anaya, seconded by Commissioner Miller, to approve 26-1952.
The motion carried by the following vote:**

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1593

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Comptroller

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

Report Period: 11/30/2025

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 Commissioner Anaya, seconded by Commissioner Vásquez, to recommend for receiving and filing 26-1593. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1592

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Comptroller

Report Title: Cook County Annual Comprehensive Financial Report

Report Period: For the year ended 11/30/2025

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 Commissioner Anaya, seconded by Commissioner Trevor, to recommend for receiving and filing 26-1592. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1595

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Comptroller

Report Title: Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Act Amendments of 1996, and Uniform Guidance)

Report Period: For the Fiscal Year ended 11/30/2025

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 Commissioner Anaya, seconded by Commissioner Aguilar, to recommend for receiving and filing 26-1595. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1596

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: 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

Report Period: 11/30/2025

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 Commissioner Anaya, seconded by Commissioner Stamps, to recommend for receiving and filing 26-1596. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1597

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Comptroller

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

Report Period: 11/30/2025

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 Commissioner Anaya, seconded by Commissioner Scott, to recommend for receiving and filing 26-1597. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1663

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Cook County Treasurer

Report Title: 2025 CCTO Audit

Report Period: 2025

Summary: Cook County Treasurer's Office Fiscal Year 2025 Audit

A motion was made by Commissioner Anaya, seconded by Commissioner Lowry, to recommend for receiving and filing 26-1663. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

26-1598

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Comptroller

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs.

Report Period: As of 11/30/2025

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

A motion was made by Commissioner Anaya, seconded by Commissioner Miller, to recommend for receiving and filing 26-1598. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

ADJOURNMENT

A motion was made by Commissioner McCaskill, seconded by Commissioner Scott, to adjourn the meeting. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Daley, Lowry, McCaskill, Miller, Morita, K. Morrison, Scott, Stamps, Trevor and Vásquez (13)

Absent: Britton, and Moore (2)

Excused Absence: S. Morrison, and Gainer (2)

Respectfully submitted,

Bridget M. Degnen

Chairwoman

Lynne M. Turner

Secretary

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