



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

1:45 PM

Wednesday, July 19, 2023

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

ATTENDANCE

Present: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4) excused

PUBLIC TESTIMONY

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

No public speakers

23-4014

COMMITTEE MINUTES

Approval of the minutes from the meeting of 06/28/2023

A motion was made by Commissioner Miller, seconded by Commissioner Anaya, to approve 23-4014. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3575

Presented by: MARY MODELSKI, County Auditor

REPORT

Department: Office of the County Auditor

Report Title: Employee Reimbursement Process Audit

Report Period: Fiscal Year 2021

Summary: The audit was designed to verify the policies in place, the internal controls over the employee reimbursement process, and that the reimbursements were supported by required documentation, approved, and properly paid.

A motion was made by Commissioner Miller, seconded by Commissioner Anaya, to recommend to approve 23-3575. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3441

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, 2022

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, 2022

A motion was made by Commissioner Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3441. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3384

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, 5/31/2023

Report Period: 12/1/2021 - 11/30/2022

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 Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3384. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3383

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, 11/30/2022.

Report Period: 12/1/2021 - 11/30/2022

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 Miller, seconded by Commissioner Morrison, to recommend for receiving and filing 23-3383. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3382

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Cook 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 11/30/2022

Report Period: 12/1/2022-11/30/2022

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 Miller, seconded by Commissioner Morrison, to recommend for receiving and filing 23-3382. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3381

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 the Audit Committee

Report Period: 12/1/2021-11/30/2022

Summary: This report, presented by RSM US LLP, is intended solely for the information and use of the County President, the 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 Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3381. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3378

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 11/30/2022

Report Period: 12/1/2021 -11/30/2022

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 Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3378. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3365

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, 2022

Summary: The item is relation to the Independent Auditor's Report for the Office of the Clerk of the Circuit, year ending November 30, 2022.

A motion was made by Commissioner Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3365. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3302

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Cook County Treasurer

Report Title: 2022 CCTO Audit

Report Period: 2022

Summary: Cook County Treasurer's Office Fiscal Year 2022 Audit

A motion was made by Commissioner Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3302. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

23-3385

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Illinois Actuarial Analysis - Workers Compensation and Liability Evaluated as of 11/30/2022

Report Period: As of 11/30/2022

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

A motion was made by Commissioner Miller, seconded by Commissioner K. Morrison, to recommend for receiving and filing 23-3385. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

ADJOURNMENT

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

Ayes: Degen, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, Miller, Moore, K. Morrison, Quezada, Stamps and Trevor (13)

Absent: S. Morrison, Deer, Gordon and Morita (4)

Respectfully submitted,

Bridget M. Degen

Chairwoman

Lynne M. Turner

Secretary

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