



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

**Wednesday, July 29, 2015**

**9:30 AM**

**Cook County Building, Board Room, 569  
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.

**COMMITTEE MINUTES**

**15-4609**

**COMMITTEE MINUTES**

Approval of the minutes from the meeting of 05/19/2015

**15-3603**

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

**REPORT**

**Department:** Office of the County Auditor

**Request:** Refer to Audit Committee

**Report Title:** Juvenile Temporary Detention Center Parking Management Services Contract Internal Audit Report

**Report Period:** For the period ended 12/19/2014

**Summary:** The purpose of the audit was to evaluate the Contractor's compliance with the Parking Management Services Contractual Agreement as well as the County's monitoring of the terms of the Contractual Agreement.

**Legislative History:** 6/10/15 Board of Commissioners referred to the Audit Committee

## **15-3604**

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

### **REPORT**

**Department:** Office of the County Auditor

**Request:** Refer to Audit Committee

**Report Title:** Department of Transportation and Highways Sale of Permits Internal Audit Report

**Report Period:** For the two (2) years ended 11/30/2014

**Summary:** The purpose of the audit was to evaluate the internal controls pertaining to the sale of the permits process.

**Legislative History:** 6/10/15 Board of Commissioners referred to the Audit Committee

## **15-3642**

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

### **REPORT**

**Department:** Office of the County Auditor

**Request:** Refer to Audit Committee

**Report Title:** FY'15 2nd Quarter - Open Findings Status Report

**Report Period:** For the quarter ended 5/31/2015

**Summary:** Status of open audit findings and recommendations

**Legislative History:** 6/10/15 Board of Commissioners referred to the Audit Committee

## 15-3647

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

### REPORT

**Department:** Office of the County Auditor

**Request:** Refer to Audit Committee

**Report Title:** Office of the County Auditor External Quality Assessment Review (QAR)

**Report Period:** For the period ended 4/20/2015

**Summary:** The Office of the County Auditor is submitting a copy of the Quality Assessment Review of the Office of the County Auditor. Government Auditing Standards require that our Office undergo a periodic external quality review and report the results to Audit Committee.

**Legislative History:** 6/10/15 Board of Commissioners referred to the Audit Committee

## 15-3772

**Presented by:** DOROTHY BROWN, Clerk of the Circuit Court

### REPORT

**Department:** Clerk of the Circuit Court

**Request:** Transmitting a Communication

**Report Title:** Independent Auditor's Report of the Financial Statements of the Clerk of the Circuit Court of Cook County

**Report Period:** Fiscal Year Ended 11/30/2014

**Summary:** Submitting herewith is a copy of the Independent Auditor's Report of the Financial Statements of the Office of the Clerk of the Circuit Court of Cook County for the year ended 11/30/2014.

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

## 15-4069

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

### REPORT

**Department:** Treasurer

**Request:** Refer to Audit Committee

**Report Title:** Independent Auditor's Report

**Report Period:** Fiscal Years 2013 and 2014

**Summary:** Submitting herewith, the Financial Statements of the Treasurer's Office as of 11/30/2014 and 2013, Supplemental Information as of 11/30/2014 and Independent Auditor's Report.

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

## **15-3990**

**Presented by:** LAWRENCE WILSON, County Comptroller  
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

### **REPORT**

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Comprehensive Annual Financial Report (CAFR) for the year ended 11/30/2014

**Report Period:** 12/1/2013 - 11/30/2014

**Summary:** Annual audit of Cook County's financial statements prepared by the Office of the Cook County Comptroller and audited by McGladrey LLP in accordance with auditing standards generally accepted in the USA.

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

## **15-4025**

**Presented by:** LAWRENCE WILSON, County Comptroller  
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

### **REPORT**

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Illinois Report to the County President, Board of Commissioners and the Audit Committee, 5/30/2015

**Report Period:** 12/1/2013-11/30/2014

**Summary:** This report, presented by McGladrey 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:** 7/1/15 Board of Commissioners referred to the Audit Committee

## 15-4026

**Presented by:** LAWRENCE WILSON, County Comptroller  
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

### REPORT

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Act Amendments of 1996, and Office of the Management and Budget (OMB) Circular A-133) for the Fiscal Year ended 11/30/2014.

**Report Period:** 12/1/2013 - 11/30/2014

**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 OMB Circular A-133, 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 OMB Circular A-133, "*Audits of States, Local Governments, and Non-Profit Organizations*".

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

## 15-4027

**Presented by:** LAWRENCE WILSON, County Comptroller  
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

### REPORT

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Health and Hospital System of Illinois (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2014.

**Report Period:** 12/1/2013-11/30/2014

**Summary:** Annual audit of the CCHHS financial statements prepared by Health and Hospital System Finance, for the year ended 11/30/2014, performed by McGladrey LLP in accordance with auditing standards generally accepted in the USA.

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

## **15-4028**

**Presented by:** LAWRENCE WILSON, County Comptroller  
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

### **REPORT**

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

**Request:** Refer to the Audit Committee

**Report Title:** Cook County Health and Hospital System Report to the Audit and Compliance Committee, 5/30/2015.

**Report Period:** 12/1/2013-11/30/2014

**Summary:** This report, presented by McGladrey 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 of the CCHHS's financial reporting process.

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

## **15-4030**

**Presented by:** LAWRENCE WILSON, County Comptroller  
IVAN SAMSTEIN, Chief Financial Officer, Bureau of Finance

### **REPORT**

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2014

**Report Period:** As of 11/30/2014

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

**Legislative History:** 7/1/15 Board of Commissioners referred to the Audit Committee

  
Secretary

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