



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

**Wednesday, July 13, 2016**

**8:30 AM**

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

**ATTENDANCE**

**Present:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

**PUBLIC TESTIMONY**

Chairman Daley asked the Secretary to the Board to call upon the registered public speakers, in Accordance with Cook County Code.

There were no public speakers.

**16-4270**

**COMMITTEE MINUTES**

Approval of the minutes from the meeting of 5/10/2016

**A motion was made by Vice Chairman Goslin, seconded by Commissioner Gainer, that this Committee Minutes be Approved. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

**16-2778**

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

**REPORT**

**Department:** Office of the County Auditor

**Request:** Refer to Audit Committee

**Report Title:** Vendor Payment Process Audit Report

**Report Period:** April 2016

**Summary:** The purpose of the audit was to assess the adequacy and effectiveness of key internal controls and operational efficiency of processing vendor invoices paid by the Comptroller's Office.

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

## **16-3882**

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

### **REPORT**

**Department:** Office of County Auditor

**Request:** Refer to Audit Committee

**Report Title:** FY'16 2nd Quarter Open Findings Status Report

**Report Period:** June 2016

**Summary:** Report on the status of open audit findings and recommendations

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

## **16-3886**

**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 11/30/2015

**Report Period:** 12/1/2014 - 11/30/2015

**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 Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

### **16-3887**

**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, 5/31/2016

**Report Period:** 12/1/2014 - 11/30/2015

**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 by the independent auditors in their oversight responsibility for the County's financial reporting process.

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

### **16-3888**

**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 Management and Budget (OMB) Circular A-133) for the Fiscal Year ended 11/30/2015.

**Report Period:** 12/1/2014 - 11/30/2015

**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".

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

## **16-3889**

**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 Management and Budget (OMB) Circular A-133) for the Fiscal Year ended 11/30/2013.

**Report Period:** 12/1/2012 - 11/30/2013

**Summary:** Annual audits of (re-stated): (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".

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

## 16-3890

**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 Management and Budget (OMB) Circular A-133) for the Fiscal Year ended 11/30/2012.

**Report Period:** 12/1/2011 - 11/30/2012

**Summary:** Annual audits of (re-stated): (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".

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

## 16-3891

**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 Hospitals System of Illinois (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2015.

**Report Period:** 12/1/2014 - 11/30/2015

**Summary:** Annual audit of the CCHHS financial statements prepared by CCHHS Finance, for the year ended 11/30/15, audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

### **16-3893**

**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 Hospitals System Report to the Audit and Compliance Committee, 5/31/2015.

**Report Period:** 12/1/2014 - 11/30/2015

**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.

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

### **16-3894**

**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 11/30/2015.

**Report Period:** As of 11/30/2015

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

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

### **16-3615**

**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 11/30/2015

**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 11/30/2015

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

### **16-3709**

**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 2014 and 2015

**Summary:** Submitting herewith, the Financial Statements as of 11/30/2015 and 2014, Supplemental Information as of 11/30/2015, and the Independent Auditor's Report.

**A motion was made by Commissioner Morrison, seconded by Commissioner Gainer, that this Report be recommended for Receiving and Filing. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

**ADJOURNMENT**

**A motion was made by Commissioner Morrison, seconded by Vice Chairman Goslin, that this meeting be adjourned. The motion carried by the following vote:**

**Ayes:** Chairman Daley, Vice Chairman Goslin, Commissioners Gainer and Morrison (4)

**Absent:** Commissioners Arroyo, Butler and Schneider (3)

Respectfully submitted,

  
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Chairman

  
\_\_\_\_\_  
Secretary

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