



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

Tuesday, July 22, 2014

12:00 PM

**Cook County Building, Board Room, Rm. 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

According to the Cook County Board's Rules of Organization and Procedure, Section 2-107 (dd), public testimony will be permitted at regular and special meetings of the Board and at committee meetings of the Board. 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. 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.

14-2501

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

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Emergency Telephone Systems Board Internal Audit Report

Report Period: For the period ended 11/30/2012

Summary: The purpose of this report was to assess the internal control procedures and the accounting records of the Emergency Telephone Systems Board.

Legislative History: 5/21/14 Board of Commissioners referred to the Audit Committee

14-2770

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 Public Guardian Case Management System Audit Report

Report Period: For the period ended 4/24/2014

Summary: The purpose of this report was to assess the development, implementation, and internal control procedures of the Public Guardian Case Management System.

Legislative History: 5/21/14 Board of Commissioners referred to the Audit Committee

14-3056

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

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: Motor Vehicle Fuel Cards Audit Report

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

Summary: The purpose of the audit was to assess the internal control procedures as they pertain to Motor Vehicle Fuel Cards.

Legislative History: 5/21/14 Board of Commissioners referred to the Audit Committee

14-3072

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

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: 69 West Washington Management Company, L.L.C.

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

Summary: The purpose of the audit was to evaluate the 69 West Washington Management Company, L.L.C. compliance with certain terms of the Management Agreement.

Legislative History: 5/21/14 Board of Commissioners referred to the Audit Committee

14-3523

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: For the Fiscal Year That Ended 11/30/2013

Summary: submitting herewith is 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 that ended 11/30/2013.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3674

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Treasurer

Request: Refer to Audit Committee

Report Title: Independent Auditor's Report

Report Period: 11/30/2013 and 2012

Summary: Submitting herewith, the Independent Auditor's Report of the Financial Statements of the Cook County Treasurer's Office as of 11/30/2013 and 2012.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3701

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

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Comprehensive Financial Report (CAFR) for the year ended 11/30/2013

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

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 accounting principles generally accepted in the USA.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3702

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

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, 5/30/2014

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

Summary: This report, presented by McGladrey LLP, is intended solely for the County President, Board of Commissioners and the Audit Committee and summarizes certain matters required by professional standards to be communicated to them in their oversight responsibility for the County's financial reporting process.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3703

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

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 audit, performed by Washington, Pittman & McKeever, LLC, designed to meet the needs of all federal grantor agencies is performed in accordance with the Single Audit Act of 19984, as amended in 1996, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3704

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

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, 11/30/2013

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

Summary: This is the annual audit of CCHHS, for the year ended 11/30/2013, performed by McGladrey LLP in accordance with accounting principles generally accepted in the USA.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3705

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

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, 5/30/2014

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

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 for the CCHHS's financial reporting process.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee

14-3706

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

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 11/30/2013

Report Period: As of 11/30/2013

Summary: Annual Actuarial Study completed by Aon Global Risk Consulting.

Legislative History: 6/18/14 Board of Commissioners referred to the Audit Committee


Matthew B. DeLeon, Secretary

Chairman: Daley
Vice-Chairman: Goslin
Members: Butler, Gainer, Gorman, Reyes, Schneider