



Board of Commissioners of Cook County

Audit Committee

Thursday, July 18, 2019

1:00 PM

**Cook County Building, Board Room
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.

[19-4494](#)

COMMITTEE MINUTES

Approval of the minutes from the meeting of 4/3/2019

[19-3816](#)

Presented by: DOROTHY BROWN, Clerk of the Circuit Court

REPORT

Department: Clerk of the Circuit Court of Cook County

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 on 11/30/2018

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 11/30/2018.

Legislative History : 6/6/19 - Board of Commissioners - refer to the Audit Committee

[19-3960](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Comptroller

Report Title: Cook County Comprehensive Annual Financial Report (CAFR) for the year ended 11/30/2018

Report Period: 12/1/2017 - 11/30/2018

Summary: Annual Audit of Cook County's Financial Statements prepared by the Office of the Cook County Comptroller and audited by RSM USA LLP in accordance with auditing standards generally accepted in the USA.

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-3962](#)

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, 5/31/2019

Report Period: 12/1/2017 - 11/30/2018

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 structures required by professional standards to be communicated by the independent auditors in their oversight responsibility for the County's financial reporting process.

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-3964](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Comptroller

Report Title: Cook County Health and Hospital System of Illinois (An Enterprise of Cook County Illinois) Financial Report, 11/30/2018

Report Period: 12/1/2017 - 11/30/2018

Summary: Annual Audit of the CCHHS financial statements prepared by CCHHS Finance, for the year ended 11/30/2018, audited by RSM US LLP, in accordance with auditing standards generally accepted in the USA.

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-3965](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Comptroller

Report Title: Cook County Health and Hospitals System Report to the Audit and Compliance Committee, 5/31/2019

Report Period: 11/1/2017 - 11/30/2018

Summary: This Report, presented by RSM US, LLP, is intended solely for the CCHHS Audit and Compliance Committee and summarizes matters required by professional standards to be communicated to them in their oversight responsibility for the CCHHS's reporting process

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-3966](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the 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 11/30/2018

Report Period: 12/1/2017 - 11/30/2018

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 and McKeever LLC, in accordance with the auditing standards generally accepted in the USA; the standards applicable to the financial audits contained in Government Requirements for Federal Awards (Uniform Guidance).

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-3967](#)

Presented by: LAWRENCE WILSON, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Comptroller

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2018

Report Period: As of 11/30/2018

Summary: Actuarial Study completed by Aon Global Risk Consulting

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-4047](#)

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Treasurer

Report Title: Independent Auditor's Reports

Report Period: Fiscal Years 2017 and 2018

Summary: Submitting herewith, the Financial Statements as of 11/30/2018 and 2017, Supplemental Information as of 11/30/2018, and the Independent Auditor's Reports.

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

[19-4096](#)

Presented by: WILLIAM CARROLL, Office of the County Auditor

REPORT

Department: Office of the County Auditor

Report Title: External Quality Assessment Review (QAR)

Report Period: June 2019

Summary: The objective of the External Quality Assessment Review (QAR) was to assess the Office of the County Auditor's (OCA) conformance to The Institute of Internal Auditor's (IIA) International Standards, Generally Accepted Government Auditing Standard (GAGAS) and the IIA's Code of Ethics.

Legislative History : 6/27/19 - Board of Commissioners - refer to the Audit Committee

A handwritten signature in blue ink that reads "Matthew B. DeLeon". The signature is written in a cursive style with a large initial 'M' and 'D'.

Secretary

Chairman: Daley

Vice-Chairman: S. Morrision

Members: Britton, Degnen, Gainer, Lowry, Miller