



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

1:00 PM

Thursday, July 18, 2019

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

ATTENDANCE

Present: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

Also Present: Commissioners Anaya and Suffredin

PUBLIC TESTIMONY

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

1. George Blakemore - Concerned Citizen

19-4494

COMMITTEE MINUTES

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

A motion was made by Vice Chairman Morrison, seconded by Commissioner Lowry, to approve 19-4494. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3816. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3960. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3962. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3964. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3965. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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).

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3966. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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

A motion was made by Vice Chairman Morrison, seconded by Commissioner Degnen, to recommend for approval 19-3967. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Lowry and Miller (6)

Present: Gainer (1)

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.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Lowry, to recommend for approval 19-4047. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

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.

A motion was made by Vice Chairman Morrison, seconded by Commissioner Lowry, to recommend for approval 19-4096. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

ADJOURNMENT

A motion was made by Vice Chairman Morrison, seconded by Commissioner Miller, to adjourn the meeting. The motion carried by the following vote:

Ayes: Daley, Morrison, Britton, Degnen, Gainer, Lowry and Miller (7)

Respectfully submitted,



Chairman



Secretary

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