



Board of Commissioners of Cook County

Audit Committee

Wednesday, October 22, 2025

11:00 AM

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

Issued on: 10/15/2025

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 registered to speak, with the Secretary, 24 hours in advance of the meeting. To register as a public speaker, go to the meeting details page for this meeting at <https://cook-county.legistar.com/Calendar.aspx> to find a registration link. Duly authorized public speakers may speak live from the County Board Room at 118 N. Clark Street, 5th Floor, Chicago, IL or be sent a link to virtually attend the meeting and will 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 not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. After each virtual speaker has completed their statement, they will be removed from the meeting. Once removed, you will still be able to follow the proceedings for that day at:

<https://www.cookcountyil.gov/service/watch-live-board-proceedings> or in a viewing area at 69 W. Washington Street, 22nd Floor Conference Room F, Chicago, IL. 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. Written comments will not be read aloud at the meeting, but will be posted on the meeting page and made a part of the meeting record.

25-4086

COMMITTEE MINUTES

Approval of the minutes from the meeting of 07/23/2025.

[25-3504](#)

Presented by: HEATH WOLFE, County Auditor

REPORT

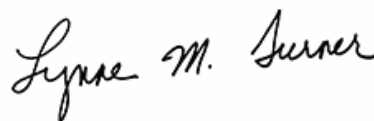
Department: Office of the County Auditor

Report Title: Cook County Quality Assessment Review Report - Internal Audit (July 28, 2025)

Report Period: September 2023 through February 2024

Summary: RSM US LLP (RSM) performed a Quality Assessment Review (QAR) over Cook County's Office of the County Auditor (OCA) to assess OCA's compliance with the Institute of Internal Auditors' International Professional Practices Framework (Red Book). Fieldwork was conducted during September 2023 through February 2024. Based on RSM's work performed, RSM assessed OCA's audit function as ***Partially Conforming*** with IIA's requirements. Additionally, RSM assessed OCA's compliance with the professional standards presented in the 2018 revision of Government Auditing Standards (Yellow Book). These standards, commonly referred to as generally accepted government auditing standards (GAGAS), provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process. Based on RSM's work performed, RSM assessed OCA's audit function as ***pass with deficiencies***.

Legislative History : 9/18/25 - Board of Commissioners - refer to the Audit Committee



Secretary

Chair: Degnen

Vice-Chair: S. Morrisson

Members: Committee of the Whole