



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

11:00 AM

Wednesday, October 22, 2025

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

ATTENDANCE

Present: Degnen, S. Morrison, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, McCaskill,
Miller, Moore, Morita, Scott, Stamps, Trevor and Vásquez (16)

Excused Absence: K. Morrison (1)

A motion was made by Commissioner Daley, seconded by Commissioner Britton, to allow for remote participation in meeting. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, McCaskill,
Miller, Moore, Morita, Scott, Stamps, Trevor and Vásquez (16)

Excused Absence: K. Morrison (1)

PUBLIC TESTIMONY

Chairwoman Degnen asked the Secretary to the Board to call upon the registered public speakers, in accordance with Cook County Code.

No public speakers.

25-4086

COMMITTEE MINUTES

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

A motion was made by Vice Chairman Morrison, seconded by Commissioner Britton, to approve 25-4086. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, McCaskill, Miller,
Moore, Morita, Scott, Stamps, Trevor and Vásquez (16)

Excused Absence: K. Morrison (1)

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***.

A motion was made by Commissioner Anaya, seconded by Commissioner Stamps, to recommend for receiving and filing 25-3504. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Aguilar, Britton, Daley, Lowry, McCaskill, Miller, Scott, Stamps, Trevor and Vásquez (12)

Absent: Anaya, Gainer, Moore, and Morita (4)

Excused Absence: K. Morrison (1)

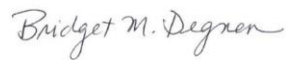
ADJOURNMENT

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

Ayes: Degnen, Morrison, Aguilar, Anaya, Britton, Daley, Gainer, Lowry, McCaskill, Miller, Moore, Morita, Scott, Stamps, Trevor and Vásquez (16)

Excused Absence: K. Morrison (1)

Respectfully submitted,



Chairwoman



Secretary

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