



Board of Commissioners of Cook County

Audit Committee

Wednesday, July 24, 2024

2:30 PM

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

Issued on: 7-17-2024

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.

24-4204

COMMITTEE MINUTES

Approval of the minutes from the meeting of 06/12/2024.

[24-3337](#)

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Office of the Comptroller

Report Title: Cook County Annual Comprehensive Financial Report for year ended 11/30/2023

Report Period: 12/1/2022 - 11/30/2023

Summary: Annual audit of Cook County’s financial statements prepared by the Office of the Cook County Comptroller and audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

Legislative History : 6/12/24 - Finance Committee - withdraw

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee

[24-3338](#)

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Office of the Comptroller

Report Title: Cook County Illinois Report to the County President, Board of Commissioners, and the Audit Committee, 5/31/2024

Report Period: 12/1/2022-11/30/2023

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 matters required by professional standards to be communicated to them in their oversight responsibility for the County’s financial reporting process.

Legislative History : 6/12/24 - Finance Committee - withdraw

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee

[24-3339](#)

Presented by: SYRIL THOMAS, 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 11/30/2023

Report Period: 12/1/2022 -11/30/2023

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 & McKeever, LLC, in accordance with auditing standards generally accepted in the USA; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee

[24-3340](#)

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Health and Hospitals System of Illinois d/b/a Cook County Health (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2023

Report Period: 12/1/2022 - 11/30/2023

Summary: Annual audit of the CCH financial statements prepared by CCH Finance and audited by RSM US LLP in accordance with auditing standards generally accepted in the USA

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee

[24-3341](#)

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Health and Hospitals System d/b/a Cook County Health Report to the Audit and Compliance Committee, 5/31/2024

Report Period: 12/1/2022 - 11/30/2023

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

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee

[24-3342](#)

Presented by: SYRIL THOMAS, County Comptroller

REPORT

Department: Bureau of Finance, Office of the Comptroller

Report Title: Cook County Illinois Actuarial Analysis - Workers Compensation and Liability

Report Period: As of 11/30/2023.

Summary: Annual actuarial study completed by Aon Global Risk Consulting.

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee

[24-3347](#)

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

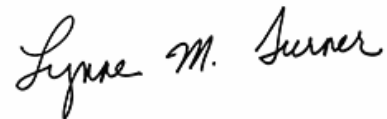
Department: Cook County Treasurer

Report Title: 2023 CCTO Audit

Report Period: 2023

Summary: Cook County Treasurer's Office Fiscal Year 2023 Audit

Legislative History : 6/13/24 - Board of Commissioners - refer to the Audit Committee



Secretary

Chair: Degnen

Vice-Chair: S. Morrision

Members: Committee of the Whole