



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

2:30 PM

Wednesday, July 24, 2024

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

ATTENDANCE

Present: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore,
K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3) excused

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.

24-4204

COMMITTEE MINUTES

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

A motion was made by Commissioner Anaya, seconded by Commissioner Miller, to approve 24-4204. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore,
K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

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.

A motion was made by Commissioner Anaya, seconded by Commissioner Quezada, to recommend for receiving and filing 24-3337. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

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.

A motion was made by Commissioner Anaya, seconded by Commissioner Trevor, to recommend for receiving and filing 24-3338. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

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)

A motion was made by Commissioner Anaya, seconded by Commissioner Britton, to recommend for receiving and filing 24-3339. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

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

A motion was made by Commissioner Anaya, seconded by Commissioner Miller, to recommend for receiving and filing 24-3340. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

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

A motion was made by Commissioner Anaya, seconded by Commissioner Trevor, to recommend for receiving and filing 24-3341. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

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.

A motion was made by Commissioner Anaya, seconded by Commissioner Daley, to recommend for receiving and filing 24-3342. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (12)

Present: Gainer (1)

Absent: S. Morrison, Morita and Stamps (3)

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

A motion was made by Commissioner Anaya, seconded by Commissioner Daley, to recommend for receiving and filing 24-3347. The motion carried by the following vote:

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

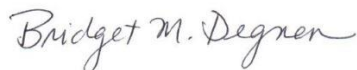
ADJOURNMENT

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

Ayes: Degnen, Aguilar, Anaya, Britton, Daley, Gainer, Gordon, Lowry, Miller, Moore, K. Morrison, Quezada and Trevor (13)

Absent: S. Morrison, Morita and Stamps (3)

Respectfully submitted,



Chairwoman



Secretary

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