



## **Board of Commissioners of Cook County**

### **Audit Committee**

**Wednesday, July 19, 2023**

**1:45 PM**

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

### **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 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.

**23-4014**

#### **COMMITTEE MINUTES**

Approval of the minutes from the meeting of 06/28/2023

**23-3575**

**Presented by:** MARY MODELSKI, County Auditor

#### **REPORT**

**Department:** Office of the County Auditor

**Report Title:** Employee Reimbursement Process Audit

**Report Period:** Fiscal Year 2021

**Summary:** The audit was designed to verify the policies in place, the internal controls over the employee reimbursement process, and that the reimbursements were supported by required documentation, approved, and properly paid.

**Legislative History:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3441**

**Presented by:** IRIS Y. MARTINEZ, Clerk of the Circuit Court

**REPORT**

**Department:** Clerk of the Circuit Court

**Report Title:** Office of the Clerk of the Circuit Court of Cook County, Financial Statements and Supplementary Information

**Report Period:** Year Ending November 30, 2022

**Summary:** The item is relation to the Independent Auditor's Report for the Office. of the Clerk of the Circuit Court, year ending November 30, 2022

**Legislative History:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3384**

**Presented by:** LAWRENCE WILSON, 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, 5/31/2023

**Report Period:** 12/1/2021 - 11/30/2022

**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:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3383**

**Presented by:** LAWRENCE WILSON, 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, 11/30/2022.

**Report Period:** 12/1/2021 - 11/30/2022

**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:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3382**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the Cook County 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 11/30/2022

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

**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:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3381**

**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

**Report Period:** 12/1/2021-11/30/2022

**Summary:** This report, presented by RSM US LLP, is intended solely for the information and use of the County President, the 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:** 6/29/23- Board of Commissioners - refer to the Audit Committee

**23-3378**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the County Comptroller

**Report Title:** Cook County Annual Comprehensive Financial Report for the year ended 11/30/2022

**Report Period:** 12/1/2021 -11/30/2022

**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:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3365**

**Presented by:** IRIS Y. MARTINEZ, Clerk of the Circuit Court

**REPORT**

**Department:** Clerk of the Circuit Court

**Report Title:** Office of the Clerk of the Circuit Court of Cook County, Financial Statements and Supplementary Information

**Report Period:** Year ending November 30, 2022

**Summary:** The item is relation to the Independent Auditor's Report for the Office of the Clerk of the Circuit, year ending November 30, 2022.

**Legislative History:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3302**

**Presented by:** MARIA PAPPAS, Cook County Treasurer

**REPORT**

**Department:** Cook County Treasurer

**Report Title:** 2022 CCTO Audit

**Report Period:** 2022

**Summary:** Cook County Treasurer's Office Fiscal Year 2022 Audit

**Legislative History:** 6/29/23 - Board of Commissioners - refer to the Audit Committee

**23-3385**

**Presented by:** LAWRENCE WILSON, County Comptroller

**REPORT**

**Department:** Bureau of Finance, Office of the County Comptroller

**Report Title:** Cook County Illinois Actuarial Analysis - Workers Compensation and Liability Evaluated as of 11/30/2022

**Report Period:** As of 11/30/2022

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

**Legislative History:** 6/29/23 - Board of Commissioners - refer to the Audit Committee



Secretary

Chair: Degnen  
Vice-Chair: S. Morrison  
Members: Committee of the Whole