



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

**Tuesday, July 18, 2017**

**10:35 AM**

**Cook County Building, Board Room 567  
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 submitted in writing, their name, address, subject matter, and organization (if any) to the Secretary 24 hours in advance of the meeting. Duly authorized public speakers shall 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 be germane to a specific item(s) on the meeting agenda, and the testimony must not exceed three minutes; the Secretary will keep track of the time and advise when the time for public testimony has expired. 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.

**COMMITTEE MINUTES**

**17-4310**

Approval of the minutes from the meeting of 04/11/2017

**17-3883**

**Presented by:** SHELLY A. BANKS, C.P.A., County Auditor

**REPORT**

**Department:** Office of the County Auditor

**Report Title:** Office of the Public Administrator Inventory Internal Audit Report

**Report Period:** May 2017

**Summary:** The purpose of the audit was to determine the adequacy of internal controls over the inventory of non-cash assets managed by the Office of the Public Administrator.

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

### **17-3911**

**Presented by:** SHELLY A. BANKS, C.P.A., County Auditor

#### **REPORT**

**Department:** Office of the County Auditor

**Report Title:** FY'17 2nd Quarter Open Recommendations Status Report

**Report Period:** May 2017

**Summary:** Report provides the status of open audit recommendations.

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

### **17-3898**

**Presented by:** LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

#### **REPORT**

**Department:** Office of the County Comptroller

**Request:** Refer to Audit Committee

**Report Title:** Cook County Comprehensive Annual Financial Report (CAFR) for the year ended 11/30/2016

**Report Period:** 12/1/2015 - 11/30/2016

**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:** 6/28/17 Board of Commissioners refer to the Audit Committee

**17-3921**

**Presented by:** LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

**REPORT**

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Illinois Report to the County President, Board of Commissioners and the Audit Committee, 5/31/2017

**Report Period:** 12/1/2015 - 11/30/2016

**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 by the independent auditors in their oversight responsibility for the County's financial reporting process.

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

**17-3922**

**Presented by:** LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

**REPORT**

**Department:** Office of the County Comptroller

**Request:** Refer to Audit Committee

**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 11/30/2016.

**Report Period:** 12/1/2015 - 11/30/2016

**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 the 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:** 6/28/17 Board of Commissioners refer to the Audit Committee

**17-3926**

**Presented by:** LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

**REPORT**

**Department:** Office of the County Comptroller

**Request:** Refer to Audit Committee

**Report Title:** Cook County Health and Hospitals System of Illinois (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2016.

**Report Period:** 12/1/2015 - 11/30/2016

**Summary:** Annual audit of the CCHHS financial statements prepared by CCHHS Finance, for the year ended 11/30/16, audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

**17-3928**

**Presented by:** LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

**REPORT**

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

**Request:** Refer to Audit Committee

**Report Title:** Cook County Health and Hospitals System Report to the Audit and Compliance Committee, 5/31/2017

**Report Period:** 12/1/2015 - 11/30/2016

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

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

**17-3929**

**Presented by:** LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

**REPORT**

**Department:** Office of the County Comptroller

**Request:** Refer to Audit Committee

**Report Title:** Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2016.

**Report Period:** As of 11/30/2016

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

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

**17-3925**

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

**REPORT**

**Department:** Cook County Treasurer

**Report Title:** Financial Statements as of November 30, 2016 and 2015, Supplemental Information as of 11/30/2016 and the Independent Auditor's Reports

**Report Period:** FY 2015 - FY 2016

**Summary:** Submitting herewith, the Financial Statements as of 11/30/2016 and 2015, Supplemental Information as of 11/30/2016 and the Independent Auditor's Reports.

**Legislative History:** 6/28/17 Board of Commissioners refer to the Audit Committee

17-3597

**Presented by:** DOROTHY BROWN, Clerk of the Circuit Court

**REPORT**

**Department:** Clerk of the Circuit Court

**Report Title:** Independent Auditor's Report of the Financial Statements of the Clerk of the Circuit Court of Cook County

**Report Period:** Fiscal Year Ended 11/30/2016

**Summary:** Submitting herewith is a copy of the Independent Auditor's Report of the Financial Statements of the Office of the Clerk of the Circuit of Cook County for the year ended 11/30/2016

**Legislative History:** 6/7/17 Board of Commissioners refer to the Audit Committee

  
Secretary

Chairman: Daley  
Vice-Chairman: Goslin  
Members: Arroyo, Butler, Gainer, Morrison, Schneider