



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

Wednesday, July 28, 2021

10:00 AM

**Cook County Building, Board Room
118 N. Clark Chicago IL.**

ATTENDANCE

Present: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

PUBLIC TESTIMONY

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

No Public Speakers

[21-3726](#)

COMMITTEE MINUTES

Approval of the minutes from the meeting of 05/12/2021

A motion was made by Commissioner Daley, seconded by Commissioner Miller, to approve 21-3726. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3474](#)

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Cook County Treasurer

Report Title: Financial Statements as of 11/30/2020 and 2019, Supplemental Information as of 11/30/2020, and Independent Auditor's Reports

Report Period: Fiscal Year 2020

Summary: Annual Audit of the Cook County Treasurer's Financials

A motion was made by Commissioner Britton, seconded by Commissioner Miller, to recommend for receiving and filing 21-3474. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3670](#)

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

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Comprehensive Annual Financial Report for the Year Ended 11/30/2020

Report Period: 12/1/2019 - 11/30/2020

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 Britton, seconded by Commissioner Miller, to recommend for receiving and filing 21-3670. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3671](#)

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

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Illinois Report to the County President, Board of Commissioners and the Audit Committee, 5/28/2021

Report Period: 12/1/2019 - 11/30/2020

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.

A motion was made by Commissioner Britton, seconded by Commissioner Miller, to recommend for receiving and filing 21-3671. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3672](#)

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

REPORT

Department: Bureau of Finance

Report Title: Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Amendments Act of 1996, and Uniform Guidance) for the Fiscal Year Ended 11/30/2020

Report Period: 12/1/2019 - 11/20/2020

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 Britton, seconded by Commissioner Miller, to receive and file 21-3672. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3674](#)

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

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, 11/30/2020

Report Period: 12/1/2019 - 11/30/2020

Summary: Annual audit of the CCH financial statements prepared by CCH Finance, for the Year Ended 11/30/20, audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

A motion was made by Commissioner Britton, seconded by Commissioner Miller, to recommend for receiving and filing 21-3674. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3675](#)

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

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, 5/28/2021

Report Period: 12/1/2019 - 11/30/2020

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 Britton, seconded by Commissioner Miller, to recommend for receiving and filing 21-3675. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3678](#)

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

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2020

Report Period: As of 11/30/2020

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

A motion was made by Commissioner Britton, seconded by Commissioner Miller, to recommend for receiving and filing 21-3678. The motion carried by the following vote:

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

[21-3693](#)

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, Illinois Statement of Changes in Assets and Liabilities of Agency Fund

Report Period: Year ending November 30, 2020

Summary: The item is in relation to the Independent Auditor's Report for the Office of the Clerk of the Circuit Court, year ending November 30, 2020.

ADJOURNMENT

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

Ayes: Degnen, S. Morrison, Britton, Daley, Gainer, Lowry and Miller (7)

Respectfully submitted,



Chairman



Secretary

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