



**Forest Preserve District of Cook County
Board of Commissioners**

Minutes of the Audit Committee

Tuesday, November 14, 2023

9:05 AM

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

ATTENDANCE

Present: Degnen, Morrison, Aguilar, Anaya, Britton, Lowry and Miller (7)

PUBLIC TESTIMONY

Chairman Degnen asked the Secretary to the Board to call upon the registered public speakers, in accordance with Forest Preserves Code of Ordinances, Section 1-5-4.

No public speakers.

[23-0574](#)

COMMITTEE MINUTES

Approval of the minutes from the meeting of 9/19/2023

A motion was made by Vice Chairperson S. Morrison, seconded by Commissioner Anaya, to approve 23-0574. The motion carried by the following vote:

Ayes: Degnen, Morrison, Aguilar, Anaya, Britton, Lowry and Miller (7)

[23-0461](#)

Presented by: MARY MODELSKI, County Auditor

REPORT

Department: Office of the County Auditor

Request: Refer to Audit Committee

Report Title: OCA - FPD FY23 2nd Quarter Open Recommendations

Report Period: June 2023

Summary: Status Report on Open Recommendations regarding the Cook County Forest Preserve District

A motion was made by Vice Chairperson S. Morrison, seconded by Commissioner Aguilar, to receive and file 23-0461. The motion carried by the following vote:

Ayes: Degnen, Morrison, Aguilar, Anaya, Britton, Lowry and Miller (7)

[23-0449](#)

Presented by: ARNOLD RANDALL, General Superintendent

REPORT

Department: Department of Finance and Administration

Request: Approve

Report Title: Annual Comprehensive Financial Report (the “ACFR”), formerly Comprehensive Annual Financial Report

Report Period: Fiscal Year Ending 12/31/2022

Summary: The ACFR has been prepared by the Forest Preserves of Cook County (the “Forest Preserves”) for the fiscal year ending 12/31/2022. The report has been prepared in accordance with the principles and standards for financial reporting set forth by the Government Accounting Standards Board and audited by a firm of independent auditors retained by the Forest Preserves.

A motion was made by Vice Chairperson S. Morrison, seconded by Commissioner Anaya, to receive and file 23-0449. The motion carried by the following vote:

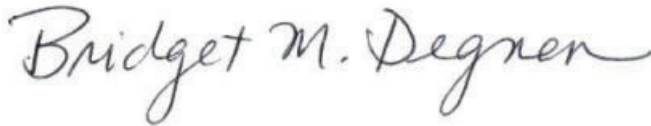
Ayes: Degnen, Morrison, Aguilar, Anaya, Britton, Lowry and Miller (7)

ADJOURNMENT

A motion was made by Vice Chairperson S. Morrison, seconded by Commissioner Britton, to adjourn. The motion carried by the following vote:

Ayes: Degnen, Morrison, Aguilar, Anaya, Britton, Lowry and Miller (7)

Respectfully submitted,



Chairman



Secretary

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