

# Cuyahoga County Audit Committee

## MINUTES

*Wednesday, February 15, 2012*

Members Present: Wade Steen, Chair  
Judge C. Ellen Connally  
Sharon Cole (representing the County Executive)

Guests: Trevor McAleer  
Mark A. Parks, Jr.  
Bonnie Inniss

- I. A meeting of the Audit Committee was called to order at 3:08 PM.
- II. A motion to approve the minutes of the meeting held February 8, 2012, was made by Judge Connally, seconded by Sharon Cole. The minutes were approved as presented.
- III. No public comment was presented.
- IV. A status update was provided on the hiring of the Director of Internal Audit. One candidate, Valarie J. Harry, is interested in the position. Ms. Harry has approximately 26-1/2 years of public service. Human Resource Management (HR) is responding to her questions regarding benefits and salary. A time is being coordinated for interviewing a second candidate. The candidate is currently traveling from Australia and will be in the Utah for 7-10 days.

It was noted that the salary range for the position was lower than market, and it was suggested that the salary be increased to be more competitive. The current salary range is \$88,000 to \$98,000. Research provided by HR showed a more competitive range would be up to \$105,000.

A motion was presented by Judge Connally to change the salary range for the Director of Internal Audits to \$88,000 to \$105,000, seconded by Ms. Cole. The Committee unanimously agreed.

Mr. Steen addressed the extension of the term of the position noting that Legislation should address the gap within 90 days at the end of the 4 year term. Personal time, vacation time, and parking should be stated. Discussion on how the term should be stated ensued. The Charter states that the term coincides with the County Executive's term. It was noted that the term should be staggered and not tied to the Executive's term.

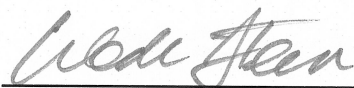
- V. Mark Parks discussed the process to address current requests for audit services, noting that that a meeting with the CRIS Committee was held. Audit requests are coming in and we will require additional help. The Sheriff's Department has requested an audit of the dog kennel to assure a clean slate moving forward. A timeline will be presented to the Audit Committee for approval. Mr. Parks will present the Scope of the Audit at the March meeting.

A discussion ensued on the County dog kennel and how to reduce the number of strays. Dog tag fees are being discounted for animals spayed or neutered. Judge Connally suggested the weekend hours be provided at the kennel.

- VI. The proposed Audit Committee Charter was tabled and will be returned for discussion during the March 14, 2012 meeting. Sharon Cole requested that Ed FitzGerald, Matt Carroll and herself, receive a copy of the Charter prior to the meeting.

Mark Parks reminded the Committee that the dates of Audit Committee meetings are to be published on the County's website. Wade Steen noted that we will start to post the agenda and the minutes of the meetings as well.

- VII. The next meeting will be held Wednesday, March 14, 2012. The meeting was adjourned at approximately 3:40 PM.

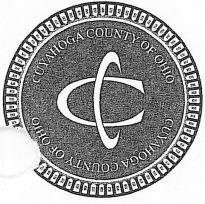


Wade Steen  
Chair



Recommendation – Director of Internal Auditing

Valarie J. Harry



CUYAHOGA COUNTY  
OFFICE OF THE FISCAL OFFICER

March 8, 2012

C. Ellen Connally, President  
Cuyahoga County Council  
Cuyahoga County Administration Building  
1219 Ontario Street, 4<sup>th</sup> Floor  
Cleveland, OH 44113

Re: Director of Internal Auditing

Dear President Connally:

Pursuant to Article XI, Section 11.03, please accept this notification as the formal recommendation of the Cuyahoga County Audit Committee, of Valerie J. Harry to serve as the Director of Internal Auditing.

Ms. Harry is both a Certified Public Accountant and a Certified Government Finance Manager. Based on these certifications, the Audit Committee considered her a member of a similar organization of the Institution of Internal Auditors; Ms. Harry has more than 25 years of audit experience with the State Auditor's office. She is currently the CFO for the City of Cleveland - Department of Port Control. A copy of her resume is attached hereto which details her relevant work history and background.

I would ask that Ms. Harry's appointment be set for confirmation by the County Council as soon as the schedule allows. If you have any questions or comments, please do not hesitate to contact me. I thank you for your cooperation in this endeavor.

Sincerely,

Wade Steen, CPA  
Cuyahoga County Fiscal Officer  
Chair, Cuyahoga County Audit Committee

Attachment

cc: Valerie J. Harry  
Edward FitzGerald  
Veronica Rice  
Jerry G. Brown

**VALERIE J. HARRY, CPA, MBA, CGFM**

**4735 Elizabeth Lane  
Brooklyn, Ohio 44144  
(216) 559-1022  
valharry1@yahoo.com**

**WORK EXPERIENCE**

**City of Cleveland – Department of Port Control                      CFO                      July 2009 – Present**

- Currently hold the position of Chief Financial Officer for the Department of Port Control which includes Cleveland Hopkins International Airport, Burke Lakefront Airport, and a Harbors division.
- As a member of the Executive Management team responsibilities include all areas of accounting and procurement, setting and monitoring a budget of approximately \$140 million for 37 individual departments, controlling a capital project budget which currently includes a 5 year \$165 million capital plan, preparation of financial statements in conjunction with the City of Cleveland as a major Enterprise Fund, monitoring and reporting on monthly performance management goals and objectives, and initiating an internal audit function that has been ineffective in the past.

**Auditor of State    Assistant Chief Auditor                      March 2003-May 2009**

- Responsible for the day-to-day operations of an office of 64 auditors and three support staff. This involved the handling of personnel matters, evaluation of staff, resolution of scheduling issues, maintaining good client relationships, and research of complex accounting, auditing, and legal compliance issues affecting any of the region's 436 clients.
- Performed detailed reviews, including analytical procedures on hundreds of submitted audits ranging in size from the smallest township to the largest Comprehensive Annual Financial Report.
- Served as the lead on the Ohio Lottery Commission (OLC) audit team, which involved monitoring the OLC's compliance with procedures on all drawings, game shows, promotional, and second-chance activities.
- Served as the Chief Auditor in the Canton Region for five months until a replacement was found.

**Auditor of State    Deputy Auditor                      April 1995 – March 2003**

- Responsible for the management of an audit budget of approximately 17,000 hours per year and staff of 10 - 12 auditors. Clients included villages, school districts, municipalities, and state agencies ranging in size from the \$2.2 billion budget of the Ohio Lottery Commission to the \$4 million budget of Sheffield Village.
- Responsibilities included planning the audit after performing risk assessments over significant accounting cycles, reviewing and directing the work of the audit staff, writing of audit reports and the presenting of audit findings to various commissioners, councils, boards and audit committees.
- Selected to manage a segment of the Cleveland City School District performance audit, which was the first performance audit done by the Auditor of State's office.
- Presented and assisted in developing statewide training programs for all Auditor of State employees.

## VALERIE J. HARRY, CPA, MBA, CGFM

- Selected by National State Auditors, Controllers & Treasurers (NASACT) to serve as a member of the national peer review team assigned to review the audit work for the states of Tennessee, Florida, and Missouri. Served as team leader for the review of the states of Utah and North Carolina. Also served as concurring reviewer for the states of Delaware, South Dakota, Wisconsin, and Maine.

**Auditor of State                      Assistant Audit Supervisor                      October 1992 - March 1995**

- Responsible for the management of the on site audit staff of five to seven members, assigned to concurrent engagements.
- Responsible for detailed work paper review of all staff auditors assigned to engagements.
- Prepared draft audit reports for submission to supervisor.

**Auditor of State                      Quality Assurance Representative                      January 1991 - October 1992**

- Appointed as one of 12 auditors in the state to serve as a regional Quality Assurance Representative.
- Performed research on new auditing standards or governmental accounting pronouncements and presented this information to regional auditors.
- Led a team of other QA representatives on a special project, which reviewed similar type audits done by different regional offices and presented the results to senior executive management including the Auditor of State.

**Auditor of State                      Assistant Auditor                      June 1986 - January 1991**

- Served in a "team leader" capacity.
- Responsible for completing audit segment assignments within assigned budgets.
- Documented internal control cycle procedures and designed substantive testing to meet audit objectives.
- Worked with client's staff to provide suggestions for process improvements.

**Brooklyn Board of                      Junior Accountant                      June 1986 - June 1988**  
**Education**

- Assisted Treasurer with budget and appropriation forecasting and monitored the District's activity to the actual results.
- Served as a back-up to accounts payable, payroll, and receipt processing functions.
- Performed monthly bank reconciliations.
- Responsible for managing student activity accounts and federal grant fund activity.

### **EDUCATION**

- MBA - Ashland University
- Post graduate classes in the MAFIS and MPA programs at Cleveland State University
- BA (Business Administration with a concentration in Accounting) Baldwin Wallace College



**VALERIE J. HARRY, CPA, MBA, CGFM**

**AFFILIATIONS**

- American Institute of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- Association of Government Accountants
- Government Finance Officer's Association (GFOA)
- GFOA Special Review Committee

**ADDITIONAL LICENSE**

- Currently hold a School Treasurer's License

**REFERENCES**

- Provided upon request



County Charter, Article XI – Internal Auditing

**ARTICLE XI--INTERNAL AUDITING**

**SECTION 11.01 COUNTY AUDIT COMMITTEE.**

The County Audit Committee shall provide internal auditing to assist the County Executive, Fiscal Officer, the Council, and other county officers and departments, institutions, boards, commissions, authorities, organizations, and agencies of the County government funded in whole or in part by County funds in providing taxpayers of the County with efficient and effective services. The County Audit Committee shall consist of the Fiscal Officer, who shall serve as chair of the committee, the County Executive, the President of Council and two residents of the County appointed by the County Executive and confirmed by Council. The County Audit Committee shall meet at least quarterly and shall oversee internal and external audits.

**SECTION 11.02 DEPARTMENT OF INTERNAL AUDITING.**

There shall be a Department of Internal Auditing, which shall serve under the direction of, and perform such functions on behalf of, the County Audit Committee as the Committee shall prescribe.

**SECTION 11.03 DIRECTOR OF INTERNAL AUDITING: APPOINTMENT, DUTIES AND QUALIFICATIONS.**

The Director of Internal Auditing shall be the head of the Department of Internal Auditing. The Director of Internal Auditing shall be a Certified Internal Auditor or member of the Institute of Internal Auditors or a similar successor organization and shall be subject to, and follow at all times, the Code of Ethics for Certified Internal Auditors or a similarly recognized code of ethics established by the Institute of Internal Auditors or a similar successor organization. The County Audit Committee shall recommend to the Council one or more candidates for appointment as the Director of Internal Auditing. The Council shall make the appointment, which shall be for a term of four years, or ending with the end of the term of office of the then County Executive, whichever comes first. The Director of Internal Auditing may be dismissed by the Council for cause, following a hearing at which the Director of Internal Auditing shall have had the opportunity to be represented by counsel and to present his or her case for retention in office. The Director of Internal Auditing shall interview and make recommendations for the hiring of staff for the Department of Internal Auditing to the County Audit Committee, which shall approve or reject such recommendations.

**SECTION 11.04 AUTHORITY OF DEPARTMENT OF INTERNAL AUDITING.**

The Department of Internal Auditing shall:

- (1) Prepare its annual budget and the work program for the Department of Internal Auditing;
- (2) Develop a schedule of department audit fees, which shall be billed to each department as it is audited;
- (3) Guide the internal audit process through employment of:
  - (a) Government Auditing Standards, United States General Accounting Office developed by the Comptroller General of the United States; and
  - (b) Professional Standards of the Institute of Internal Auditors, American Institute of Certified Public Accountants, generally accepted auditing standards or generally accepted successor to such standards;
- (4) Prepare a preliminary financial and performance auditing report for the department being audited; and
- (5) Perform any other duties or responsibilities prescribed by the County Audit Committee.

## Internal Audit Department Charter

# INTERNAL AUDIT DEPARTMENT CHARTER CUYAHOGA COUNTY of OHIO

## INTRODUCTION

Cuyahoga County Senior Management and the Audit Committee believe that a professional, independent Internal Audit Department is essential to the most economical, effective and efficient operation of the County. The purpose of this Charter is to establish the Internal Auditing function within the organization, authorize its access to records, personnel, and physical property relevant to the performance of audits and to define the nature, objective and scope of internal auditing activities and to delegate to the Director – Internal Audit the authority necessary to achieve these objectives.

**Internal control** is the responsibility of Management. It is a process designed to provide reasonable assurance of:

- Effective and efficient operations;
- Reliable financial data; and
- Compliance with applicable laws and regulations.

The required reasonable assurance exists when all the components of management control (the control environment; risk assessment process; control activities; information and communication systems; and monitoring activities) are present and operate effectively.

**Internal auditing** is an independent, objective assurance and consulting activity which is managed within the organization as an integral part of its risk management, control and governance processes. It assists management in accomplishment of objectives by assessing the state of internal control. In that regard, Internal Auditing:

- Assists Management in identifying and evaluating significant exposures to risk;
- Evaluates the adequacy of techniques to manage risk;
- Provides an assessment of the level of comfort that risk management, control and governance processes are operating effectively and efficiently; and
- Identifies and recommends changes that add value.

Through these assurance and consultative activities, Internal Audit assists Management in accomplishing its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.



# AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO

## PURPOSE

The Internal Audit Department is an independent appraisal function established within the County to examine and evaluate its activities. The objective of Internal Audit is to assist members of the organization, especially Senior Management and the Audit Committee, in the effective discharge of their responsibilities by furnishing them with analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed and by promoting internal control at a reasonable cost.

Internal Audit examines and evaluates the adequacy and effectiveness of the system of internal control provided by the County. The objective is to provide all levels of Management with sufficient, relevant and useful information that will help them assure:

- The reliability and integrity of financial and operational information.
- Compliance with policies, procedures, laws and regulations.
- The safeguarding of assets.
- The economical and efficient use of resources.
- The accomplishment of established objectives.

## CHARTER

The Charter serves as a guide to Internal Audit in the performance of its duties. The Charter does not include, nor is it intended to include, all of the Department's duties or responsibilities, as they may vary from time to time. The Charter is intended to:

- Provide a written record of the formally approved policies of the Internal Audit Department.
- Provide a basis for the evaluation of the performance of the Internal Audit Department by the Management of the County.
- Serve as a basic document in the organization and administration of the Internal Audit Department.



## AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO

### STANDARDS OF AUDIT PRACTICE

The Internal Audit Department is committed to the professional practice of internal auditing utilizing the County's Code of Ethics as a general guideline and resource to fulfill its responsibilities. The Internal Audit Department also refers to the Institute of Internal Auditors' *Code of Ethics*. The Institute's International Standards for the Professional Practice of Internal Auditing and Practice Advisories are referred to as applicable.

Audit work is conducted by a staff of auditors possessing a high level of technical knowledge and experience in auditing techniques, broad business knowledge, and the necessary information technology and industry expertise to carry out the audit plan for the County and to meet the requirements of this Charter. Internal Audit is committed to the professional development of all auditors and to maintaining a qualified force. Minimum qualifications for each position within the audit function have been established. As necessary, the Internal Audit Department may outsource components of its work where specialized skills are required that might not be resident within the Department, or to augment existing staff during turnover.

### AUTHORITY

Internal Auditing shall have free and unrestricted access to the members of the Office of the County Executive and the Audit Committee. Authorization is granted for full and complete access to any of the County's records (manual or electronic), physical property and personnel relevant to any function under review.

All employees are requested to assist Internal Auditing in fulfilling their staff function. Documents and information given to Internal Auditors during a periodic review will be handled in the same prudent manner as by those employees normally accountable for them.

# AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO

## OBJECTIVITY

Internal Auditors have no direct responsibility for or any authority over any of the activities or operations that they review. In order to avoid conflicts of interest and to maintain the highest possible degree of objectivity, the Internal Audit Department does not develop and install procedures, prepare records or engage in activities that would normally be reviewed by Internal Auditors.

Internal Audit is expected to develop personnel for roll-out into operational positions. This cross-training of operational duties is encouraged and is anticipated. However, conflicts of interest are avoided in all cases.

## RESPONSIBILITIES

The Director – Internal Audit provides overall direction and control of the Internal Audit function. The Director - Internal Audit reports to the Fiscal Office. The Director – Internal Audit and staff of the Internal Audit Department have responsibility to:

- Establish and maintain policies and procedures to carry out efficiently and in a prudent manner, the strategic planning, administration and operating activities of the auditing function.
- Develop a flexible annual audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by Management, and submit that plan to the Audit Committee for approval.
- Implement the annual audit plan, including as appropriate, any revisions, special tasks, or projects requested by Management and the Audit Committee.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter.
- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives. Examples may include facilitation, due diligence, training, and advisory services.
- Issue periodic reports to the Audit Committee and Management summarizing results of audit activities and any significant issues noted and/or any serious disputes or difficulties with management encountered during internal audits.
- Assist in the investigation of suspected fraudulent activities within the organization.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall price.

## Audit Committee Charter

# AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO

## **Purposes of the Committee**

The Audit Committee will assist the Executive and Council in fulfilling its oversight responsibility relating to (a) the County's financial reporting principles and policies and internal audit controls and procedures; (b) the integrity of the County's financial statements and audits thereof; (c) the independence qualifications and performance of the external auditors; (d) enterprise risk management issues; and (e) the County's compliance with legal and regulatory requirements. - The Audit Committee will also assist in other matters as may from time to time be specifically delegated to the Audit Committee by the Council.

While the Audit Committee has the powers and responsibilities set forth in this Charter, it is not the responsibility of the Audit Committee to plan or conduct audits or to determine that the County's financial statements are complete and accurate or are in compliance with generally accepted accounting principles and government accounting standards, which is the responsibility of management and the external auditors.

## **Composition of the Committee**

**Number.** The Audit Committee shall consist of at least two (2) external members in addition to the County's Fiscal Officer, the County Executive, and the President of Council. External members should consist of two county residents and from business community.

**Qualifications.** Each Committee member shall meet the financial literacy criteria established for Audit Committee. At least two members of the Audit Committee shall satisfy advanced financial expertise.

**Appointment.** The members of the Audit Committee shall be appointed by the Executive and confirmed by Council. Audit Committee members shall serve at the pleasure of the Council and for such term or terms as the Council may determine or 3 years for the designated members that satisfy the financial expertise requirements and 2 years for non-financial experts. Alternate members of the Audit Committee who shall also meet the aforementioned requirements, may, from time to time, be designated by the Council to take the place of any absent member or members of the Audit Committee.

## **Organizational Structure.**

The Director of Internal Audit shall report administratively to the County Fiscal Officer while functionally to the Chairperson of the Audit Committee.



**AUDIT COMMITTEE CHARTER  
CUYAHOGA COUNTY of OHIO**

**Duties and Responsibilities of the Committee**

1. Council. At least annually, the Audit Committee is to brief the Council on Internal Audit key highlights.
2. External Auditors. Ratify annually the external auditors for the County. The Audit Committee shall select, evaluate and approve all audit engagement fees, terms and services. The external auditors shall report directly to the Audit Committee.
3. Auditing Plans. Review with financial management and the external and internal auditors the proposed audit plans, coverage, cycle rotation, coordination, and costs for the ensuing year, including those for non-audit services by the external auditors, and suggest changes in emphasis or scope as necessary.
4. Financial Reporting Issues. Review (a) major issues regarding accounting principles and financial statement presentations, and (b) analyses prepared by management and/or the external auditors setting forth significant financial reporting issues and judgments made in connection with the presentation of the financial statement.
5. Annual Audited Financial Statements. Review and discuss with management and the external auditors the annual audited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Council whether the audited financial statements should be adopted.
6. Risk Management Issues. Review and discuss the County's policies with respect to financial, legal, operational and other enterprise risk management issues and the steps management has taken to monitor and control these exposures.
7. Policy Improvements. Review with the external and internal auditors their recommendations for improvements to accounting, internal control, adherence to County policies, maintaining independence of audit activity, and assure that appropriate action is taken in response to these recommendations.
8. Accounting Policies. Review and discuss on a timely basis with the external auditors the critical accounting policies and practices used, alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, and other material communications between the external auditors and management, such as any management letter or schedule of unadjusted differences.
9. Procedures for Complaints. Establish procedures for the receipt, retention and treatment of complaints received by the County regarding accounting, internal accounting controls or auditing matters, including enabling employees to submit concerns confidentially and anonymously regarding questionable accounting or



## AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO

auditing matters, and review management's disclosure of any frauds that involve management or other employees who have a significant role in internal control.

10. Hiring Policies. Set clear policies for the County's hiring of employees or former employees of the external auditors who participated in the audit of the County.
11. Contracts. Receive reports from the County's Law Director with regard to material contract compliance issues.
12. Additional Reviews. Undertake, or cause to be undertaken, any additional reviews that it deems necessary to answer adequately any questions related to the above matters, and in such regard may retain appropriate professional consultation as deemed appropriate.
13. Reports to the Council. Report, regularly, to the full Council on the above matters. Review and approve all documented minutes from prior meetings.

### **Meetings of the Committee**

The Committee shall meet in person at least quarterly, or more frequently as it may determine necessary, to comply with its responsibilities as set forth herein. The Chairman of the Committee will, in consultation with the other members of the Committee, be responsible for calling meetings of the Committee, establishing an agenda therefore and supervising the conduct thereof. A majority of the members of the Committee shall constitute a quorum for any meeting. In the event of a tie vote on any action to be taken during a meeting of the Committee, the vote of the Chairman will decide the issue. The Committee may also take any action permitted hereunder by unanimous written consent.

The Audit Committee may request any employee of the County or the County's external legal counsel or external auditors to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

The Audit Committee shall meet with the County's management, internal auditors and the external auditors periodically in executive sessions to discuss any matter that the Audit Committee, management, the external auditors or such other persons believe should be discussed privately (e.g., status of major fraud investigations).

### **Relationship to External auditors**

The Committee will regularly consult with the external auditors for the purpose of hearing and acting upon recommendations concerning the Company's compliance with all applicable auditing standards.

### **Delegation to Subcommittee**

## **AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO**

The Committee may, in its discretion, create subcommittees of its members and delegate to them a portion of its duties and responsibilities.

### **Resources and Authority of the Committee**

The Committee shall have the resources and authority appropriate to discharge its responsibilities, including the sole authority to retain special counsel and other experts or consultants.

### **Annual Review of Charter**

The Committee will conduct and review with the Council annually an evaluation of this Charter and recommend any changes to the Council. The Charter evaluation will be conducted by the Committee in such manner as the Committee, in its business judgment, deems appropriate.

### **Annual Performance Evaluation**

The Committee will conduct and review with the Council annually an evaluation of the Committee's performance with respect to the requirements of this Charter. This evaluation will include a list of proposed action items agreed with management for the upcoming year. The performance evaluation will be conducted by the Committee in such manner as the Committee, in its business judgment, deems appropriate.

## **AUDIT COMMITTEE CHARTER CUYAHOGA COUNTY of OHIO**

### **REPORTING REQUIREMENTS**

Action plans and anticipated completion dates will be included in all published audit reports. Auditees will periodically report the status of open items until all have been resolved. Open audit issues will be monitored using a Comment Tracking database. Internal Audit will perform subsequent reviews to evaluate the adequacy of implementation actions taken.

Any plans or actions taken to correct reported conditions are evaluated to determine the corrective action taken is achieving desired results. It is possible, but rare, that Management may assume the risk of not taking corrective action.

### **AUDIT COMMITTEE MEETINGS**

The Director – Internal Audit will meet quarterly with the Audit Committee. At least annually, the Director – Internal Audit will provide written reports to the Audit Committee detailing information on the prior year activity, future year plan, coordination with the external auditors, and other significant issues. Annual audit plans will be reviewed with the Audit Committee. The Audit Committee is encouraged to challenge and modify the annual audit plan as deemed appropriate.

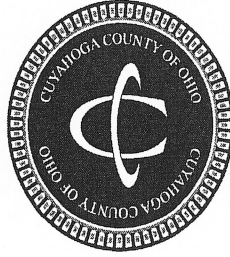
### **QUALITY ASSURANCE PROGRAMS**

The Director - Internal Audit shall establish and maintain a quality assurance program to evaluate the operations of Internal Audit. The program will incorporate benchmarking, periodic reviews performed through self-assessment, and a peer review of the function. The purpose of this program is to provide assurance that audit work conforms with this Internal Audit Charter, and is both cost effective and efficient.

### **CHARTER REVIEW**

The Director - Internal Audit will periodically assess whether the purpose, authority and responsibility, as defined in this Internal Audit Charter, continue to be adequate to enable the Internal Auditing activity to accomplish its objectives. The result of the periodic assessment will be communicated to Senior Management and to the Audit Committee.

## Engagement Letters



## Audit Planning Memo

To: CRIS Committee  
From: Mark A. Parks, Jr., CPA, Internal Audit  
Date: February 28, 2012  
Subject: CRIS and 911 Fund Audit

The Internal Audit Department has scheduled a review of the CRIS program and the 911 Fund. Our review will include general accounting procedures, such as revenue monitoring, voucher approval, contract monitoring, and cash controls. We also plan on doing a detailed review of chargebacks, contracts, capital purchases, and the status of CRIS and 911 assets. This has been scheduled through our internal audit planning process and has been requested by our County Executive.

We expect to start our review during the week of March \_\_, 2012 and we plan to conclude our work, including the issuance of an audit report in June. I will be directly responsible for this review and will be assisted by staff in the fiscal office. I will be in touch with you again to discuss the audit in greater detail.

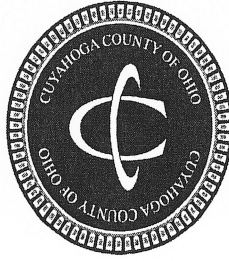
We will need to access your records and accounting reports. In addition, please inform CRIS staffs that we plan to perform some testing on CRIS files. We will be contacting you to arrange access in advance of our visit. We may also require some working space in your office. Feel free to contact me at ext. 8173 if you have any questions.

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Mark A. Parks, Jr., CPA, Internal Audit

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## Audit Planning Memo

To: Leslie DeSouza, Kennel Manager  
From: Mark A. Parks, Jr., CPA, Internal Audit  
Date: February 28, 2012  
Subject: The County Kennel

The Internal Audit Department has scheduled a review of the County Kennel. Our review will include general accounting procedures, such as revenue monitoring, voucher approval, contract monitoring, and cash controls over fee collections and donations. We also plan on reviewing the controls over the controlled substances. This has been scheduled through our internal audit planning process and has been requested by our Director of Public Works.

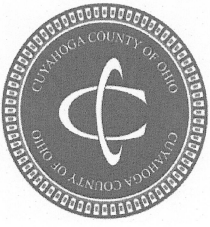
We expect to start our review during the week of March \_\_, 2012 and we plan to conclude our work, including the issuance of an audit report in June. I will be directly responsible for this review and will be assisted by staff in the fiscal office. I will be in touch with you again to discuss the audit in greater detail.

We will need to access your records and accounting reports. In addition, please inform Kennel staff that we plan to perform some audit testing. We will be contacting you to arrange access in advance of our visit. We may also require some working space in your office. Feel free to contact me at ext. 8173 if you have any questions.

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Mark A. Parks, Jr., CPA, Internal Audit

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# Cuyahoga County Audit Committee

## MEETING DATES

The following 2012 scheduled meetings are held in the Fiscal Office Conference Room, 2<sup>nd</sup> Fl., County Administration Building, 1219 Ontario Street, Cleveland, OH 44113. If you require further information, contact Bonnie Inniss at 216-443-6914.

Wednesday, April 18

Wednesday, May 16

Wednesday, June 27

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