



**CUYAHOGA COUNTY
AUDIT COMMITTEE**

MINUTES

Tuesday, April 5, 2016

Members Present: Michael Abouserhal, CPA, Chair
Gary Shamis, CPA
Trevor McAleer (representing Councilman Dan Brady)

Ex-Officio Members: Armond Budish, County Executive
Dennis G. Kennedy, CPA

Guests: Joe Boatwright
Valerie J. Harry, CPA
Cory Swaisgood, CPA
Kim Seeley, CPA
Edward Kraus
Chris Glassburn
Bonnie Inniss

- I. A meeting of the Audit Committee, held at the Cuyahoga County Administrative Headquarters, 2079 East Ninth Street, Cleveland, Ohio, was called to order at 2:35 PM. Roll call was made.
- II. Mr. Kennedy asked for public comment related to items on the agenda. No comments were made.
- III. A motion to approve the minutes of the meeting held October 23, 2015, was made by Mr. Abouserhal and seconded by Mr. Shamis. The minutes were approved unanimously as presented.
- IV. Old Business:
 - a. Ms. Harry distributed an updated version of the Executive's request for identified savings. Discussion ensued.
 - b. Ms. Harry reported Chris Murray, County Treasurer, is expected to submit responses to the Treasurer's Audit Report this Friday. The responses will be distributed by email to all members.
- V. Other Business:
 - a. Due to the Change in County Charter Section XI, the Audit Committee's make-up has changed. Therefore, Mr. Budish and Mr. Kennedy are now members with no voting rights. Two open positions remain. Mr.

Glassburn reports that there is an interest from an outside candidate, but the position has not yet been solicited. Mr. Glassburn expects to have one position filled by the next meeting.

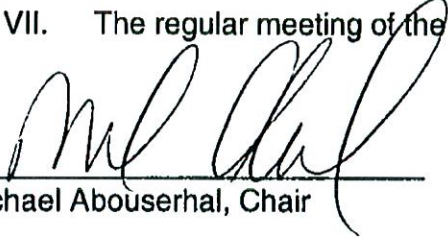
- b. The Committee held an election for the Audit Committee Chairperson. Mr. Shamis nominated Mr. Abouserhal. Mr. McAleer nominated Mr. Kennedy. Discussion ensued, and votes were counted. Mr. Abouserhal received two of three votes.
- c. On a Motion made by Mr. Shamis and seconded by Mr. Abouserhal, it was agreed unanimously that Mr. Abouserhal will act as Chairman of the Audit Committee for a term of one year as stated in the Audit Committee Charter. A new Chairperson will be elected at the first regular meeting of each calendar year.
- d. Ms. Harry discussed the status of the County-wide Risk Assessment, in particular the review assessment and audit plan, which includes 103 auditable units. Mr. Swaisgood presented a Power Point Presentation and explained the process further. Ms. Harry asked members to review the copy that they received by email and prepare any comments for the next meeting. The Assessment will be formally approved at that time.
- e. An update of current internal audit engagements was presented by Mr. Swaisgood.

On a Motion made by Mr. Abouserhal and seconded by Mr. Shamis, it was agreed unanimously to amend the Agenda to begin the Executive Session. The Executive Session was called to order at 3:32 PM. Roll call was made.

The regular meeting of the Audit Committee reconvened and the meeting resumed at 4:35 PM. A discussion of other business continued.

- f. The Crime Stoppers Audit Report was released to members by email. Discussion ensued.
 - g. The Audit Committee Charter and Internal Audit Charter and Policies will be updated and presented to members at a later date.
 - h. Ms. Harry reported that the Inspector General hired a new investigator, who was assigned to investigate the Department of Development loans. No more discussion may be necessary.
- VI. The next meeting will be held on Friday, May 6, at 10:00 AM. A meeting invitation will be sent.

VII. The regular meeting of the Audit Committee was adjourned at 4:42 PM.



Michael Abouserhal, Chair

MA/bi