



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**MINUTES**

**Tuesday, May 6, 2016**

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

**Ex-Officio Members:** Dennis G. Kennedy, CPA

**Guests:** Joe Boatwright  
Valerie J. Harry, CPA  
Cory Swaisgood, CPA  
Kim Seeley, CPA  
Chris Glassburn  
Holly Woods  
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 10:05 AM. Roll call was made.
- II. Mr. Abouserhal 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 May 7, 2015 and April 5, 2016, was made by Mr. McAleer and seconded by Mr. Abouserhal. The minutes were approved unanimously as presented.
- IV. On a Motion made by Mr. Abouserhal and seconded by Mr. McAleer, it was agreed unanimously to amend the Agenda to begin the Executive Session. The Executive Session was called to order at 10:08 AM. Roll call was made.
- V. The regular meeting of the Audit Committee reconvened and the meeting resumed at 11:13 AM. A discussion of other business continued.
- VI. On a Motion made by Mr. Abouserhal and seconded by Mr. McAleer, it was agreed unanimously to reappoint Valerie Harry as the Director of Internal Auditing for another four-year term, effective July 1, 2016. Ms. Harry, Director of Internal Auditing, will receive no change in compensation.

Mr. Abouserhal will prepare a letter to Jean Schmotzer for documenting the decision.

VII. On a Motion made by Mr. Abouserhal and seconded by Mr. Shamis, it was agreed unanimously that the Department of Internal Auditing obtain an outside consultant for a second opinion on legal matters pertaining to the health care benefits audit.

VIII. A discussion ensued on moving forward to contract with an outside consultant for a second legal opinion on the health care benefits audit.

On a Motion made by Mr. Shamis and seconded by Mr. Abouserhal it was agreed unanimously to allow Ms. Harry to contract with an outside consultant for a second legal opinion on the health care benefits audit not to exceed \$5,000.

IX. Old Business:

a. Ms. Harry has received a copy of the responses to Treasurer's Audit Report. The responses will be reviewed and shared with the Committee.

b. A copy of the 2015 Risk Assessment Report, (the County-wide Risk Assessment) dated January 1, 2015 – December 31, 2015, and the 2016 – 2017 Audit Plan Report was discussed. Cory Swaisgood, Audit Manager, presented an overview with highlighted changes.

On a Motion made by Mr. Abouserhal and seconded by Mr. McAleer and agreed unanimously, to approve the 2015 Risk Assessment and 2016 – 2017 Audit Plan.

X. Mr. Abouserhal asked for public comment unrelated to items on the agenda. No comments were made.

XI. Discussion of future meeting dates ensued. Ms. Harry will put together a calendar of items to do each quarter to make sure items of the Audit Committee and Internal Audit Charters are being completed. The next meeting will be scheduled during the week of August 22. Meetings will be held for two hours. Survey Doodle will be used to announce upcoming meeting dates.

XII. Discussion of proposed changes to the Audit Committee and Internal Audit Charters ensued. Ms. Harry presented an overview of the Charters and changes were reviewed.

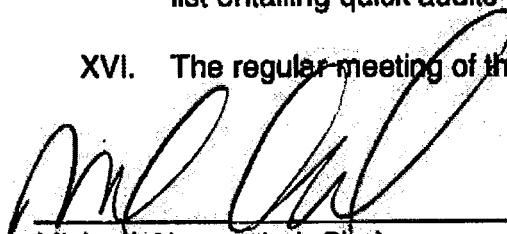
- XIII. An invoice from Wolters Kluwer Financial Services dated March 28, 2016, in the amount of \$7,110 for Teammate Software and Teammate Lite Hosting was submitted for approval.

On a Motion made by Mr. Abouserhal and seconded by Mr. Shamis, it was agreed unanimously to approve the invoice for payment.

- XIV. A discussion ensued on proposed changes to the Department of Internal Auditing (DIA) Policy Manual:
- a. Changes made to Professional Travel of the DIA included an increase in the meals' rate. Mr. McAleer suggested that the DIA should follow the County's Travel Policy and approving any changes should be held off until the County's Policy is done. The Committee agreed.
  - b. The Committee also agreed to hold off on changes regarding Out-of-State Travel until the County's Policy is done.
  - c. Discussion of CPE programs ensued. Ms. Harry requested an additional CPE topic be added--Data Analytics. Mr. McAleer noted that the County does not provide continued education to County employees. The Committee agreed to include Data Analytics, but asked that the Policy Manual be brought back to the next meeting for approval.

- XV. Mr. Swaisgood presented an update on major issues with current audits. A list entailing quick audits was submitted.

- XVI. The regular meeting of the Audit Committee was adjourned at 12:05 PM.



Michael Abouserhal, Chair

MA/bi