



**CUYAHOGA COUNTY
AUDIT COMMITTEE**

AGENDA

Wednesday, December 19, 2018, 9:00 AM – 11:30 AM

**Cuyahoga County Administrative Headquarters
2079 East Ninth Street, Cleveland, OH 44115
4th Floor, 4-407 - Committee Room B**

1. Call to Order – meeting of December 19, 2018
2. Roll Call
3. Public Comment - Related to Items on the Agenda
4. Approval of Minutes – August 24, 2018
5. Executive Session (As Necessary)
6. Old Business:
 - a. Auditor of State Post Audit Conference with Audit Committee held November 26, 2018 on 2017 Financial Audit
 - b. Follow-up Items from 3rd Quarter Meeting
 - c. Resident Member Ethics Training and Independence Statements
 - d. Internal Audit Charter Update
 - e. Requested Opinion on Public Records
7. Other Business:
 - a. Follow-up from County on Management Responses to the County's 2017 Financial Audit
 - b. Appointment of Audit Committee Member – Term Expiring 12/31/2018
 - c. Update on Internal Audit Positions

- d. Request for Approvals
 - e. Audit Manual Revisions
 - f. 2018 Annual Risk Assessment Process
 - g. Discuss and Tentatively Approve 2019 Audit Plan
 - h. Review of Audit Staff's Continuing Professional Education Credits
 - i. Discussion on Procurement Audit - IT Contracts
 - j. Budget Commission Review Report
 - k. Treasurer's Office 2nd Follow-up Report
 - l. Sheriff's Office Property Room Follow-up Report
 - m. Update of Current Internal Audit Engagement – ERP
 - n. Update of Current Internal Audit Engagement – Children and Family Services Travel Reimbursement Audit
 - o. Update of Current Internal Audit Engagement – Invest in Children Provider Monitoring Audit
 - p. Update of Follow-up – Benefits
 - q. Update of Follow-up – Sheriff's Office
8. Public Comment – Unrelated to Agenda
9. Next Meeting – Friday, March 8, 2019 9:00 AM – 11:30 AM
10. Adjournment