



Cuyahoga County Audit Committee

MINUTES

Wednesday, March 14, 2012

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

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

- I. A meeting of the Audit Committee was called to order at 3:02 PM.
- II. A motion to approve the minutes of the meeting held February 15, 2012, was made by Judge Connally, seconded by Jerry Brown. The minutes were approved as presented.
- III. The past minutes and agendas of the Audit Committee will be posted to the Cuyahoga County website before the next meeting. The Audit Committee page is currently located on the Cuyahoga County website under Boards and Commissions at <http://cuyahogacounty.us>.
- IV. A formal recommendation of the Cuyahoga County Audit Committee, of Valerie J. Harry to serve as the Director of Internal Auditing will be sent to Cuyahoga County Council. Ms. Harry's appointment will be set for confirmation by Council as soon as the schedule allows. Judge Connally noted that this position is appointed by County Council and can only be removed by County Council.
- V. Priorities:
 - a. The County Charter, Article XI – Internal Auditing will be reviewed by Ms. Harry when she starts. Any modifications will be posted to the County Council website. The Committee recommended that the language be changed in Section 11.03, sentence four, to read as follows: “The Council shall make the appointment which shall be for a term of four years.”

- b. The Committee read and revised the Internal Audit Department Charter. The Charter with changes incorporated will be approved during the April meeting.
 - c. The Committee read and revised the Audit Committee Charter. The Charter with changes incorporated will be approved during the April meeting.
- VI. Mark Parks discussed Audit Planning Memos (Engagement Letters) that were included in the meeting packet. The requests for reviews were for the CRIS program and the 911 Fund, and the County Kennel. The Memos highlight the areas the Internal Audit Department will review and all expectations. Questions ensued on the schedule of the reviews and the scope of the reviews.

The Committee recommended that a statement be added to the Memos to state that the Audit Committee approved the scope of the reviews and that the reviews will be scheduled through the internal auditing process. A motion was made by Judge Connally, seconded by Sharon Cole. The recommendation was approved unanimously.

- VII. Public Comments:
- a. Judge Connally asked if we have control over the Dick Goddard's fund. Mr. Steen will submit the status of the fund and Dog Kennel for Council's review
- VIII. The next meeting will be held on Wednesday, April 18, 2012 at 3:00 PM.
- IX. The meeting was adjourned at approximately 3:40 PM.

Wade Steen, Chair