



# Cuyahoga County Audit Committee

## MINUTES

*Wednesday, December 12, 2012*

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

Guests: Valerie J. Harry  
Bonnie Inniss  
Trevor McAleer (representing C. Ellen Connally)  
Teresa Reynolds  
Darlene White (in the absence of Joseph Boatwright)

- I. A meeting of the Audit Committee was called to order at 10:02 AM.

Wade Steen acknowledged attendees that represent members of the Committee in their absence (as listed above). Joe Boatwright, from the Legal Department, who was requested to attend all meetings, was represented by Ms. White in his absence today. Trevor McAleer said that it may be appropriate to allow for alternatives in the By-Laws.

- II. A motion to approve the minutes of the meeting held June 27, 2012 and the special meeting held August 8, 2012, was made by Mr. Steen and seconded by Sharon Cole. The minutes were approved unanimously as presented.
- III. No Public comment.
- IV. Valerie Harry presented the resumes and applications of Cory Swaisgood and Jeremy Hejnal, two staff auditor candidates for the Department of Internal Auditing (DIA). In order to complete the hiring process, the Human Resources Department must receive a recommendation from the Audit Committee to sanction the hiring of the candidates. Ms. Harry detailed the process, discussed each candidate's qualifications, and answered questions pertaining to interviews and tests resulting in the selection of the candidates.

Veronica Rice made a motion that the Audit Committee approves the recommendation of Cory Swaisgood and Jeremy Hejnal as candidates for the position of staff auditor in the Department of Internal Auditing. The motion was seconded by Jerry Brown and approved unanimously.

- V. Ms. Harry presented the Internal Auditing Charter and highlighted each section. The Charter addresses all Yellow and Redbook requirements and will serve as the guide for the DIA. The Charter as presented will be a starting point and can be amended if changes are required.

A motion was made by C. Ellen Connally to adopt the Department of Internal Auditing Charter as presented, seconded by Ms. Cole and unanimously approved.

- VI. Ms. Harry highlighted the proposed Department of Internal Auditing (DIA) policies to be adopted at the next meeting. Committee members were asked to review the policies and email any suggestions to Ms. Harry prior to the next meeting. Mr. Brown requested a copy of Section 16 and Ms. Rice requested a copy of the County's travel policy, both to be used to compare the policies.

- VII. Ms. Harry presented the Audit Committee Charter for discussion and continued to explain and/or define sections where changes were warranted. Committee members were asked to review the Charter for changes. Mr. Steen suggested that the Committee be allowed ample time to read and prepare changes. Ms. Harry will send all members the Audit Committee Charter Matrix, a tool used to prepare an audit committee charter.

- VIII. Teresa Reynolds discussed reports on the current audits. The DIA anticipates the development of an annual audit plan, that will show all agencies reviewed each year.

- IX. Ms. Harry stated that the CRIS report is complete, but she has not yet heard from Communications as to how the CRIS audit will be released. Mr. Steen notes that the challenge is figuring out a process to getting information out to the media—TV, radio, and print. Once released, the report will be posted to the County Website. Ms. Connally stated that the Audit Committee does not need approval to release reports.



X. Other Business:


- a. Ms. Harry informed the Audit Committee that it will be their responsibility to evaluate herself as well as her staff. A Work Plan was submitted which illustrates the format DIA is currently using to document departmental goals. Ms. Harry explained how the Plan will be used by all staff levels, and asked if they should also use the County's evaluation tool. Mr. Steen said that the County's tool has been modified for simplicity and should be used in the evaluation process. Ms. Cole said that the Work Plan should be used as an aid in preparing the County's evaluation. Considering Ms. Harry's start date, her evaluation will be based on a year-to-date time frame. Mr. Steen will meet with Ms. Harry after the January 1, 2013 pertaining to her evaluation.
- b. The discussion of chargebacks was raised. Mr. McAleer suggested the Committee seek input from the Charter Review Committee. Ms. Harry said that the new software for the DIA will allow for tracking hours and expenditures to aid in effective chargebacks if deemed necessary.
- c. Ms. Connally suggested that Ms. Harry attend a County Council meeting during the month of June.

XI. No Public Comment.

- XII. The first quarterly meeting will be held after the completion of pending items—policies and any amendments to the Audit Committee Charter. A tentative date will be scheduled in February at 10:00 AM for the next meeting.

Ms. Rice notes that parking has been a challenge during the time of the Audit Committee meetings and asked if there was special parking. Ms. Connally suggested arrangements be made to allow Ms. Rice parking in the back of the County Administrative Building. Mr. Steen will look into this.

- XIII. The meeting was adjourned at approximately 11:33 AM.



Wade Steen, Chair

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