



Cuyahoga County Audit Committee

MINUTES

Wednesday, April 10, 2013

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

Excused: Jerry Brown
Veronica Rice (resignation received)

Guests: Joe Boatwright Bonnie Inniss
Valerie J. Harry Teresa Reynolds
Jeremy Hejnal Cory Swaisgood

I. A meeting of the Audit Committee was called to order at 11:02 AM.

Ms. Harry introduced the Internal Auditing Department's newest staff members, Cory Swaisgood and Jeremy Hejnal. Both staff auditors will play a vital role in the Department's upcoming audits.

II. A motion to approve the minutes of the meeting held December 12, 2012 was made by Mr. Steen and seconded by Ms. Cole. The minutes were approved unanimously as presented.

III. No Public comment.

IV. The proposed Internal Audit Policies were presented at the December 12, 2012 meeting for review. No changes to the Policies were received.

Ms. Connally made a motion that the Audit Committee approves the following Internal Audit Policies: Professional Certifications, Professional Memberships, and Professional Travel. The motion was seconded by Ms. Cole and approved unanimously.

V. Ms. Harry presented the Audit Committee Charter noting that an earlier draft was presented by Mark Parks. Changes to the Charter were reviewed.

Mr. Steen made a motion that the Audit Committee approve the Audit Committee Charter. The motion was seconded by Ms. Cole and approved unanimously.

- VI. A discussion of changes made to the approved Internal Audit Charter ensued. The major change is reflected on page two in the paragraph under Organization and resulted due to the change in the Cuyahoga County Charter. Other changes were in formatting. It was noted during the December meeting that the Charter as presented will be a starting point and can be amended if changes are required.

A motion was made by Mr. Steen to adopt the proposed changes and to amend the Department of Internal Auditing Charter with said changes as presented, seconded by Ms. Connally and unanimously approved.

- VII. Ms. Harry highlighted the proposed Continuing Education Conferences during 2013 for the Department of Internal Auditing staff. Material submitted included conference details.

A motion was made by Ms. Cole to approve the proposed Continuing Education Conferences for 2013 as presented, seconded by Ms. Connally and unanimously approved.

- VIII. Teresa Reynolds presented an update on the ongoing audits' status. A pre-audit agenda was submitted.

- IX. Ms. Harry elaborated on draft audit report on the Cuyahoga County Animal Shelter. A Memorandum was submitted.

- X. Other Business:

a. Ms. Harry noted that Internal Auditing is currently reviewing past CountyStat presentations for accuracy and supporting documentation.

b. Discussion ensued on the hiring of staff this summer.

c. Ms. Harry requested authorization to speak at an event sponsored by the City of Solon to address question from their Audit Committee. The Committee agreed.

- XI. No public comment.

XII. The next meeting will be announced.

XIII. The meeting was adjourned at 12:23 PM.

A handwritten signature in black ink that reads "Wade Steen". The signature is written in a cursive style with a horizontal line underneath it.

Wade Steen, Chair

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