



**CUYAHOGA COUNTY
AUDIT COMMITTEE**

MINUTES

Tuesday, December 2, 2014

Members Present: Ken Surratt (representing the County Executive)
C. Ellen Connally
Michael Abouserhal
Mark A. Parks, Jr., Chair

Guests: Joe Boatwright Trevor McAleer
Valerie J. Harry Bonnie Inniss
Kim Seeley

- 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 9:07 AM.
- II. A motion to approve the minutes of the meeting held October 15, 2014 was made by Mr. Abouserhal and seconded by Ms. Connally. The minutes were approved unanimously as presented.
- III. Mr. Parks asked for public comment related to items on the agenda. No comments were made.
- IV. On behalf of the Audit Committee, Mr. Parks gave tribute to Ms. Connally for her many accomplishments and thanked her for her contribution while serving on the Committee. Ms. Connally resigns from her position with County Council on December 31, 2014.
- V. Mr. Parks announced that the proposed Charter Amendment, to change the composition of the Audit Committee, "did not pass" as a result of the November 4, 2014 General Election. Therefore, there will be no change to the Charter Amendment or to the Audit Committee.
- VI. An update on the Final 2013 Single Audit report was presented by Mr. Parks. Discussion ensued on how to move forward with the check list received from Local Government Services (LGS). Concerns included--what methods to use to resolve reconciliation. It was suggested that there may be a need to hire someone to focus specifically on the reconciliation.

VII. Other Business:

- a. Ms. Harry shared the decision regarding the close letter received from the Inspector General (IG), noting that after several discussions, the letter will be changed.

Ms. Harry stated that another issue with the IG remains, namely, the untimely issuance of a 2010 case referred to the Audit Committee in 2014. This prompting several questions, including--what is the relationship of the IG to the Internal Audit Department? Ms. Harry will put together a response to be shared with the Audit Committee at the next meeting.

- b. With the assistance of Kim Seeley, staff auditor, Ms. Harry gave a short presentation of the new data analytic software used by the Department of Internal Auditing.
- c. Ms. Harry announced that the candidate selected for the staff auditor's position declined acceptance of the job.
- d. Documentation on the results of the audits of the Sheriff's Office, Treasurer's Office, and Transition Document (which included the Internal Audit Report Status) for the Department of Internal Auditing were submitted during the meeting. Ms. Harry gave an update of audit status. Mr. Abouserhal suggested that someone from the Treasurer's Office attend the next meeting to discuss what has been done as a result of the findings.

VIII. Mr. Parks asked for any public comments. There were no public comments.

IX. The next Audit Committee meeting to be scheduled.

X. The meeting was adjourned at approximately 10:48 AM.



Mark A. Parks, Jr., Chair