



**CUYAHOGA COUNTY
AUDIT COMMITTEE**

AGENDA

Thursday, February 27, 2020, 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 February 27, 2020
2. Roll Call
3. Public Comment - Related to Items on the Agenda
4. Approval of Minutes – December 11, 2019
5. Executive Session (As Necessary)
 - a. Discussion on Audit Director Reappointment
 - b. Annual Auditor of State Pre-Audit Discussion - 2019 Financial Statements
6. Old Business:
 - a. Follow-up Items from 4th Quarter Meeting
 - b. Annual Auditor of State Post Audit Meeting - 2018 Financial Statements
 - c. Audit Committee Vacancy
 - d. Management Update on 2018 Financial Audit Findings
 - e. Bank Reconciliation
7. Other Business:
 - a. Election of Audit Committee Chairperson (Motion to Appoint)
 - b. Annual Auditor of State Pre-Audit Discussion - 2019 Financial Statements
 - c. Confirm Independence of Audit Personnel
 - d. Resident Member Independence Disclosure
 - e. Update on Internal Audit Positions
 - f. Update of Internal Audit Policies

- g. Schedule Update to Council
 - h. Report of Performance Relative to Prior Year Audit Plan
 - i. Approval of 2020 Risk Assessment
 - j. Approval of 2020 Audit Plan
 - k. Update on Current Internal Audit Engagements
 - l. Update on Current Consulting Engagements
 - m. Update on Follow-up Engagements
8. Public Comment – Unrelated to Agenda
9. Next Meeting – Thursday, May 28, 2020 9:00 AM – 11:30 AM
10. Adjournment