



**CUYAHOGA COUNTY
AUDIT COMMITTEE**

AGENDA

***Due to the COVID-19 pandemic, the Cuyahoga County Administration Building is closed for public meetings at this time. As this meeting is being conducted remotely, in accordance with HB 197, interested persons may access the meeting Zoom Meeting:**

Meeting ID: 931 1880 1481

Passcode: 19349764

One tap mobile

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+13126266799,,93118801481# US (Chicago)

Dial by your location

+1 301 715 8592 US (Washington DC)

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+1 470 250 9358 US (Atlanta)

+1 470 381 2552 US (Atlanta)

+1 646 518 9805 US (New York)

+1 651 372 8299 US (Minnesota)

+1 786 635 1003 US (Miami)

+1 929 205 6099 US (New York)

+1 267 831 0333 US (Philadelphia)

+1 213 338 8477 US (Los Angeles)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 602 753 0140 US (Phoenix)

+1 669 219 2599 US (San Jose)

+1 669 900 6833 US (San Jose)

+1 720 928 9299 US (Denver)

+1 971 247 1195 US (Portland)

+1 206 337 9723 US (Seattle)

888 788 0099 US Toll-free

833 548 0276 US Toll-free

833 548 0282 US Toll-free

877 853 5247 US Toll-free

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Find your local number: <https://zoom.us/j/93118801481>.

****Public comment for this meeting may be submitted in writing via email to the Director of Internal Audit at mhouston@cuyahogacounty.us no later than 8:00 a.m. on Thursday, March 11, 2021.**

1. Call to Order – meeting of March 11, 2021
2. Roll Call

3. Public Comment - Related to Items on the Agenda
4. Election of Audit Committee Chairperson (Motion to Appoint)
5. Approval of Minutes – December 3, 2020
6. Executive Session (As Necessary)
7. Old Business:
 - a. Follow-up Items from 4th Quarter Meeting
 - b. Annual Auditor of State Post Audit Meeting - 2019 Financial Statements
 - c. Management Update on 2019 Financial Audit Findings
 - d. Bank Reconciliation
 - e. Audit Committee Jurisdictional Review
8. Other Business:
 - a. Recommendation and approval of Audit Manager selection (Retroactive action required)
 - b. Annual Auditor of State Pre-Audit Discussion - 2020 Financial Statements
 - c. Auditor of State RFP for External Audit
 - d. Confirm Independence of Audit Personnel
 - e. Resident Member Independence Disclosure
 - f. Discussion on Department Annual Performance Process
 - g. Director of Audit Annual Performance – 2021 Goals Approval
 - h. Discussion on Audit Committee Approval Protocol
 - i. Independent Peer Review Update
 - j. Internal Audit Policy and Charter Updates
 - k. Schedule Update to Council

- I. Report of Performance Relative to Prior Year Audit Plan
 - m. Discussion on Completion of Audits
 - n. Approval of 2021 Risk Assessment
 - o. Approval of 2021 Audit Plan
 - p. Status of Current Engagements
 - q. Current/Emerging Risks
9. Public Comment – Unrelated to Agenda
10. Next Meeting – Thursday, June 3, 2021 9:00 AM – 12:00 PM
11. Adjournment