

Minutes

CUYAHOGA COUNTY

AUDIT COMMITTEE

Regular Meeting

Thursday, June 3, 2021, 9:00 AM – 12:00 PM

1. Call to Order – meeting of May 20, 2021

The meeting was called to order at 9:02 a.m.

2. Roll Call

Attending:

Audit Committee Chairman, Michael Abouserhal

Keith Libman

Trevor McAleer (alternate for Pernell Jones, Jr.)

Yvette Ittu

Salvatore Talarico

County Fiscal Officer Michael Chambers

County Executive Armond Budish

3. Public Comment - Related to Items on the Agenda

There was no public comment related to items on the agenda.

4. Approval of Minutes – March 11, 2021 and April 1, 2021

Salvatore Talarico motioned to approve the March 11, 2021 and April 1, 2021 Minutes, as written; Keith Libman seconded. The March 11, 2021 and April 1, 2021 Minutes were unanimously approved.

5. Executive Session (As Necessary)

None.

6. Old Business:

a. Follow-up Items from 1st Quarter Meeting

Monica Houston provided an update on follow-up items:

- Bank Reconciliation: Review of 2019 monthly bank reconciliations completed. However, 2020 reconciliations are not complete. Leigh Tucker to discuss resource constraints, write off amount, and ERP impact in Agenda item 6c.
- Annual Update to Council: 2020 Update to Council Report prepared. See Agenda item 7d.
- Prosecutor's Office Jurisdiction Review: See Agenda item 6e.

- Issue Tracking Log: See Agenda item 7e.
- 2021 DIA Budget: 2021 Budget presented and approved at last meeting. Due to delay in current budget process Bi-Annual budget for 2022/2023 deferred to 3rd quarter meeting for discussion. See Agenda item 7c.
- AOS RFP for External Financial Statement Audit: Pre-bid call held April 8. Proposals were due 4/22/2021 and received by 3 firms. Oral presentations tentatively scheduled for May 24. See Agenda item 6d.
- Performance management process for Director: 2021 Goals approved at 4/1 meeting contingent upon revisions. Revisions sent 5/7/21.
- Management Update on 2019 Financial Audit Findings: Leigh Tucker to provide Trevor McAleer documentation on Board of Control approvals of expenditures finding.

b. Management Update on 2019 Financial Audit Findings

Mike Abouserhal noted that all findings were discussed at the last meeting, except those which were IT related. Jeremy Mio provided an update to the findings on the management letter as it pertains to IT:

- Disaster Recovery Plan for Juvenile Court: Juvenile Court has undergone a 3rd party audit completed in 2021 on IT best practices. As a result of the audit, Juvenile Court is currently working on implementing their recommendations, including a disaster recovery plan. Juvenile Court has a disaster recovery plan equipment purchase in review with the Technical Advisory Committee. Jeremy is not sure if AOS will look at current state of what Juvenile Court has implemented for the disaster recovery plan or if it will still be an issue.
- Password changes for legacy equipment (UNIX/Linux): Most of these legacy systems will be replaced by ERP. AOS is recommending a password rotation. However, Jeremy said changing these passwords might have adverse effects to migrating to the new system. As a mitigating control, IT is monitoring these accounts on a monthly basis.
- IT payroll data processing and transferring: The change to ERP would integrate the process, instead of the current manual transferring requiring reconciliation. Reconciliations are being completed between SAP and INFOR, but AOS still recommends a more formal reconciliation process. Jeremy said a more formal documentation process would be developed to use with the ERP payroll module once it goes live.
- Program change control: Pertains to Financial and Payroll, Property Tax (MVP), and Human Resource (SAP) systems. Program change controls would be developed to use when these ERP modules go live.

- Security Administration: Jeremy noted that Probate Court updated its password policy to set passwords to expire and be changed. Jeremy noted that Juvenile Court's updates to its offboarding policy (including removing users from the iCase system) should occur soon as a result of the recent 3rd party IT general controls audit. Monica Houston noted that Juvenile Court had put out a request for a consultant to assist with implementation, so the update may not be implemented by the end of this year. Jeremy Mio noted he has been communicating with Ted Lowe and Walley Minor in Juvenile Court's IT department to receive updates. Monica Houston noted Lori Scott, also in Juvenile Court's IT department, would be retiring soon and that could impact the timing for implementation, as she plays a role in managing iCase user access.
- VPN security: IT for COVID response had to implement multiple VPN solutions. AOS noted additional risk with more VPN access. Jeremy said he agreed and reviewed the recommendations, and as a result IT enlisted a separate consultant company to ensure the proper policy and implementation to mitigate these controls. Jeremy said he feels the issue is addressed and should not be a repeat issue.

Mike Abouserhal asked if any IT items were rolled off from last year's audit. Monica Houston noted that 3 Management Letter Comments had rolled off.

c. Bank Reconciliation

Leigh Tucker noted that a majority of the 43 accounts were reconciled through April 2021. However, the operating main account was only reconciled through November 2020. Her staff had to spend time responding to requests from the external auditors, so they are only now able to focus on finishing the reconciliations. Staff is working on completing the 2020 consolidated reconciliation for the external audit. This includes a reconciliation of the bank statement to Cash Book, Cash Book to Accounts Payables subledger, and finally Accounts Payable subledger to the general ledger. The IT project manager resigned last week. He informed Leigh that his team did not have sufficient knowledge of the Cash Book module. Leigh noted she had conversations with a group of consultants who previously worked for INFOR and have INFOR (i.e. Lawson) expertise to get training for her team on this module, as well as for the County's IT staff to be able to support her staff on any technical issues. She indicated that she would work with Jack Rhyne to ensure she and the County's IT staff get the help they need from the consultants. She noted she would also work on obtaining a sole source contract for this purpose to expedite the process and ensure they have the dedicated IT resources needed.

Salvatore Talarico inquired as to management of the INFOR contract relative to getting help for the bank reconciliation and module for programming, training, and customizations. Leigh Tucker noted that Jack Rhyne is managing the deliverables and that there is an open INFOR "extreme" ticket for these items, so it is a high priority. The contract is still open and ongoing. Leigh noted she has workarounds for some issues with the Lawson module, so her team can still continue their work on the bank reconciliations. Jack Rhyne has a priority list

so her team can get the escalation that they need. She informed the Committee that the INFOR consultants would figure out whether there needs to be customizations to the module.

Keith Libman inquired as to whether Fiscal had a target date for a write off amount for the bank reconciliation unbalanced item. Leigh noted since she lost staff and the County's IT does not have all the expertise needed, her initial projection of 2nd quarter 2021 is no longer feasible. Timing was pushed out because of training needed from INFOR consultants. She noted that the Auditor of State said they need 5 months of reconciliations using the new methodology to approve a write-off amount. Leigh thinks by 3rd quarter 2021 her team can finish the 5 reconciliations and have a write off-amount (which has stayed steady at an approximate \$2 million dollars) approved by Auditor of State before providing to County Council for approval.

Michael Abouserhal noted he would like to see this approval from Auditor of State to provide the level of assurance for County Council to be able to make an informed decision. He noted however that although on behalf of the Audit Committee he would like to see this approval, the Audit Committee would not motion to approve the amount at a meeting.

Monica Houston inquired as to the Audit Committee's desire to include an item on the next meeting agenda to discuss matters related to the ERP and bank reconciliation. She noted that Jack Rhyne knows additional details and could come before the Audit Committee to discuss further details on the contract with INFOR.

d. External Auditor RFP Update

Leigh Tucker noted that 3 firms had been reviewed and each had provided oral presentations. She explained the point selection process and indicated that a firm would be selected by June 14th. She noted that herself, Monica Houston, and Michael Chambers would each contribute to the County's scoring of the firms. Leigh noted they do not have Auditor of State's score yet. The 3 firms being considered are Clark, Schaffer, Hackett; Clifton, Larson, Allen; and BKD, CPAs & Advisors.

Salvatore Talarico made inquiry as to if any of the 3 firms have offices in the County. Leigh Tucker noted that Clark, Schaffer, and Hackett, being local to Ohio, has a satellite office in Cleveland. Keith Libman noted from his assessment that all 3 firms are high quality. Mike Chambers noted for additional consideration that he asked the City of Cleveland's Controller to provide an opinion on Clark, Schaffer, and Hackett, since they performed the City's financial audit. Mike Chambers noted he would like the selection to be expedited to this week or the next.

e. Audit Committee Jurisdictional Review

Mark Musson provided an overview on the progress of the jurisdictional review. Mark indicated that his work was completed and currently under review by his

supervisors in the Prosecutor's Office. He informed the Committee that as such he had not yet obtained approval to provide an official opinion during open session. He further informed the Committee that the Prosecutor's Office would like to obtain the Law Department's input into the opinion as well prior to provision to the Audit Committee. Trevor McAleer, on behalf of Council, provided agreement on the decision to obtain an opinion from the Law Department. Mike Abouserhal agreed and directed Monica Houston to keep the item on the agenda for discussion at a future meeting.

Mark Musson noted that similar to the Law Department's prior opinion from Joe Boatwright's earlier analysis, he agrees, that there is not a clear test to determine in every case whether an entity is a part of County government. However, he was able to identify 5 common factors as a preliminary test. Using this test, he performed an analysis on the 49 units in question. He was able to eliminate most gray areas but noted there are a few left that could not be determined by the test alone. He noted that it is open to some interpretation, and a different lawyer or the entity itself may have a different legal opinion. He noted, if there are disagreements, agreed upon procedures may need to be developed for each entity to ensure there is an ability to audit.

Mike Abouserhal noted he would be interested in what future legislation could be pursued to define the Audit Committee's and DIA's jurisdiction over these entities.

Salvatore Talarico made inquiry as to the possibility of legislative intervention and a discussion ensued relative to the County's process for charter revisions. Trevor McAleer informed the Committee that the Charter of Review Commission would not convene again until 2027. As discussion continued, Mark Musson noted some of the entities are a statewide concern, and thus would not fit in constitutionally under home rule provision. Armond Budish noted that Council has the ability, during the 10 years between each time the Charter of Review Commission convenes, to put amendments on the ballot.

f. Director 2020 Performance Evaluation Approval

Michael Abouserhal noted that more work needs to be done on this. Deferred to next meeting.

g. Director of Audit Annual Performance – 2021 Goals Review

Michael Abouserhal noted that goals were approved already but there were follow up requests by the Audit Committee for Monica to make changes so they are more specific and measurable. Monica presented the changes requested by the Audit Committee and there were no further questions.

Salvatore Talarico motioned to approve the Director of Audit Annual Performance – 2021 Goals, as written; Yvette Ittu seconded. The Director of Audit Annual Performance – 2021 Goals were unanimously approved.

h. Independent Peer Review Update

Monica Houston discussed the email she sent earlier to the Audit Committee informing them of the Association of Local Government Auditor's (ALGA's) moratorium and protracted timeline for peer reviews. She informed the Committee that ALGA is giving consideration to an 18-month extension granted by the U.S. Government Accountability Office (GAO) due to COVID, as well as the 4-month extension granted on a normal basis. In its decision to place a hold on any reviews requested post COVID, Monica noted it was not likely that DIA's peer review would occur by the end of 2021 due to ALGA's considerable backlog and the fact that DIA had earlier this year made only inquiry not an official request for a peer review (official request required Committee approval).

Monica noted that if the Audit Committee wants it done in 2021, a peer review by the Institute of Internal Auditors (IIA) was the most viable option. Monica reminded the Audit committee that as a result of the recommendation from ALGA during the last per review, that DIA consistently follow one standard in order to assert conformity in reports, DIA is primarily a "red shop", meaning it follows the IIA's Red Book standards. At the September 5th, 2019 meeting the Audit Committee voted that DIA would follow IIA's Red Book standards. Monica noted that there was no better choice to perform the work than the IIA, the organization who sets the standards; although there is a higher cost for IIA's peer review at approximately \$20,000.

Additional discussion ensued relative to the deferment of the Peer Review until 2022 with Mike Abouserhal and Keith Libman providing most of the dialogue. The discussion ended with Mike Abouserhal providing the Committee with two options to vote upon, option #1 is stay with ALGA, delay the peer review hopefully by 2022, and option #2 is to have the IIA perform the peer review in 2021.

Trevor McAleer made inquiry as to which option Monica would recommend. Monica recommended option #2 because having feedback sooner would ensure that DIA management's efforts to ensure the department is following standards is focused appropriately

Additional discussion ensued with members making inquiry about the cost of alternative options (Armond Budish) and the impact to department resources (Salvatore Talarico, Keith Libman). Monica indicated that labor resources to support the Peer Review had already been accounted for in the approved 2021 Audit Plan and that budgetary resources were already allocated in the case of Option 1 and were available but would need approval of allocation in the case of Option 2. However, she noted that the labor resources that would be necessary to perform a reciprocal peer review in the case of Option 1 had not been accounted for in the 2021 Audit Plan. Armond Budish said he would support moving the money in the budget necessary for the higher cost with IIA if the committee agrees.

Keith Libman motioned to approve pursuing the Institute of Internal Auditors (IIA) peer review services for the 2018 through 2020 audit period to be performed in 2021, as discussed; Salvatore Talarico seconded. The decision

for the 2021 Independent Peer Review to be performed by the IIA was unanimously approved.

7. Other Business:

a. Audit Department Salaries

Monica Houston noted there were no changes to discuss at this time.

b. 2021 Budget Update

Monica Houston presented an update to the 2021 Budget. She noted this was a projection prepared by OBM and which was provided for this Agenda item in the prior years. Monica informed the Committee that the budget was in good condition and there was no indication that the budget would be exceeded. She noted the positive variance in Personal Services was due to not filling the vacant intern and senior auditor roles. Another positive variance, in the Other Expenditures line for \$29,000, was for funds earmarked to contract out engagements to outside firms. She discussed use of these funds to cover the cost differential of the IIA Peer Review including the requisite approval needed for payment of the invoice; she anticipates being able to provide an invoice to the Audit Committee for approval at the September 2nd meeting.

c. Proposed 2022/23 Budget Update

Monica noted she had discussions with the County Executive relative to the bi-annual budget process and that she will ensure that DIA complies with the County's internal budget process while dovetailing such with the requisite Committee approval.

Keith Libman expressed concern relative to what appears to be low audit coverage of the County based on volume of audits DIA is getting through and would like to know what the expectation of Council and County management is relative to such. He introduced the question of whether the Committee needs to consider additional or alternate provision of resources. Monica Houston supported his concern indicating that it is a good question and one that warrants future discussion.

d. Review of Annual Update to Council Report

Michael Abouserhal noted that the Council Report is required by the Charter and that the Audit Committee has complied with all expectations of the Charter by providing a summary of work done by DIA in the past year 2020. Upon the Audit Committee's approval of the report, Monica Houston will present the report to County Council at the COIT Committee meeting on July 27, 2021.

Trevor motioned to approve the release of the 2020 Annual Update to Council Report to the County Council, as written; Keith Libman seconded. The release of the 2020 Annual Update to Council Report was unanimously approved.

e. Semi-annual Audit Issue Update

Joshua Ault, DIA manager, presented the Semi-Annual Audit Issue report to the Audit Committee which contained a summary of all open audit recommendations that were compiled in 2020 and any added in 2021 thus far. Total recommendations which required remediation confirmation were 151, of which 41 have been closed (27%) as of mid-May 2021. 110 are still open, of which 16 are currently under DIA review, 67 require departmental action as they are only partially implemented or to be implemented, and an additional 27 are able to be tested for remediation at this time.

Monica Houston briefly noted the good collaboration between DIA Catherine Tkachyk's department. She further commented on the good response received from management.

Catherine Tkachyk provided an additional update to the Committee from the viewpoint of County management. Of the 67 partially implemented or to be implemented recommendations, 27 relate to agencies under the County Executive, while the remaining 40 are for the Juvenile Court. Catherine noted she is tasked only with those items related to Executive agencies. For Invest in Children, recommendations not yet implemented because of program adjustments with COVID, but should be implemented soon. For IT Inventory audit, processes are implemented but not yet documented in policy to fully implement the recommendations. Catherine noted that Sharepoint is the tool that is used to communicate updates to and collaborate with DIA.

Catherine noted, in addition to serving as the Executive Liaison, she is now overseeing the Procurement document with implementing new contracts.

Monica Houston noted Catherine is also engaging management during the actual audits to ensure that there is sufficient understanding of the audit report recommendations, so that the follow up process with Catherine can go smoothly.

Mike Abouserhal inquired as to what was the process for DIA to determine that sufficient evidence is received to ensure a recommendation is closed. Monica Houston responded stating that DIA uses a risk-based approach. For low-risk items, DIA will accept management's response if the action plan addresses the recommendation. For medium risk items, DIA asks for support documentation. And for high-risk items, DIA performs audit testing.

Monica Houston noted that a significant amount of time was spent in 2020 to develop the issue tracker, compiling issues and recommendations from prior released audits. A good bit of that time was spent reviewing items from older audits that could be cleared out when the recommendations were no longer viable or relevant for follow up.

Mike Abouserhal inquired as to whether the issue tracker report would be presented to the Council. Monica Houston responded in the affirmative, indicating that it is presented to the Audit Committee twice a year and once a year to Council. Mike requested for DIA to present a short summary that compares the changes in this report to highlight the progress in the next 6 months. Joshua Ault agreed to do such.

f. Annual Review of Cuyahoga Charter

Mike Abouserhal noted that the Audit Committee has responsibility every year to evaluate and propose any changes necessary to the Charters.

Monica Houston presented a recommended change related to unrestricted access to records.

Monica discussed difficulty in a recent audit regarding an access limitation to records needed to perform work. She informed the Committee that based on current law, DIA's access to records and personnel is at management's discretion. The proposed change in the charter would give DIA statutory authority to ensure management complies with DIA's requests for access to records or personnel for the purpose of obtaining information required to perform their work. Monica provided examples of statutory language including an excerpt of the Association of Local Government Auditors (ALGA) legislation document - as well as language currently in the Cuyahoga Code which provides similar authority to the Inspector General. Discussion on the need for this change ensued with Monica indicating that the Audit Committee did not need to currently vote on any specific language, the recommendation was for the Committee to develop such language as deemed appropriate to address the risk. Upon further discussion, the right-to-audit clause was mentioned with Monica noting that a right-to-audit clause is common in contracts and Mike Abouserhal noting that a standard clause is something Catherine Tkachyk might want to consider looking into in the Procurement Department.

Monica noted that while the Audit Committee Charter has language for access to records, the County is not bound by that, and only what is codified in the County charter. The Audit Committee and DIA charter are both internal documents and have no enforcement action on County entities or personnel.

Armond Budish expressed that he appreciated the collaborative approach DIA's current Director has taken with management and reminded the Committee that the reason Catherine Tkachyk was appointed as the Executive Liaison was to make it easier for DIA to get responses from departments, as a concern was expressed relative to cooperation and resolution of issues during Cory Swaisgood's tenure as Director.

Mike Abouserhal called for an indication of Audit Committee to support the proposed County Charter change. Salvatore Talarico asked to defer, as he had concerns over the section about DIA's ability to initiate a search when management does not produce records. Keith Libman noted although a right-to-audit clause is industry practice, DIA has not been experiencing problems

with management, so it does not seem like a change is needed. Trevor McAleer noted the Audit Committee should wait to bring this topic up again at the 1st Quarter 2022 meeting, because at this point Council cannot put anything on this November ballot, so timing would not work until 2022 anyway. Mike Abouserhal directed Monica to add this to the list of follow up items and work on an actual proposal language in consideration of any feedback Salvatore Talarico has provided. Mike Abouserhal also asked Mark Musson to work with Monica to perhaps dovetail this issue with the one relative to the jurisdictional review of entities with gray areas where DIA would most likely experience pushback in their potential audits.

g. Annual Review of Audit Committee Charter

Monica Houston presented a proposed change in the Audit Committee Charter related to the annual independence disclosure of resident members. The change is that Audit Committee members be instructed to send to the Inspector General their completed disclosures for review as discussed at the first quarter meeting.

Salvatore Talarico motioned to approve the Audit Committee charter revision to reflect that the independence disclosures of resident members shall be sent to the Inspector General, as written; Trevor McAleer seconded. The Audit Committee charter revision was unanimously approved.

h. Annual Review of Internal Audit Charter

Monica Houston presented a proposed change related to the audit report response period by management. Currently management has 30 days to respond, but the proposal is 10 days, and only granting an increase up to 30 days if asked by executive management level or the Executive Liaison.

Monica Houston noted that 10 days makes more sense now because of the new Control Condition Form process wherein management provides their responses for each specific issue during completion of the fieldwork, so when the draft report is issued management responses are already included and the need for turnaround time is much shorter.

Monica Houston presented a proposed change related to Continuing Professional Education (CPE). The proposed change is to reflect the current practice of allowing CPE topics to extend beyond government auditing and including all topics and courses accepted by Institute of Internal Auditors (IIA) and U.S. Government Accountability Office (GAO). Monica noted that the range of topics is necessary to develop enough competencies to perform different audits. For example, one of DIA's employees needs Continuing Legal Education (CLE) credit to maintain a legal professional certification, which although not always related to government auditing, adds value to the department's work.

Mike Abouserhal asked if Monica Houston would share the employee CPE schedule; Monica responded in the affirmative.

Lastly, Monica Houston presented a proposed change related to the budgeting process. Previously DIA's budget followed an annual schedule, but the proposed change is to prepare a biannual budget in line with the County's budget process.

Keith Libman motioned to approve the changes to the Internal Audit Charter, as written; Salvatore Talarico seconded. The changes to the Internal Audit Charter were unanimously approved.

i. Internal Audit Policy

Monica Houston presented potential inconsistencies in policy between the Department of Internal Auditing Policy Manual, Audit Committee's directives, and the County HR Employee Handbook. Monica noted no inconsistencies with DIA's Continuing Education and Professional Membership Policies, however, there appeared to be an inconsistency with the Professional Certification Policy relative to reimbursements.

Monica further noted potential inconsistency as a result of a recent Audit Committee directive that DIA employees' time entry must be completed by the end of Saturday every week, because HR's Employee Handbook allows completion by the end of the two week pay period. Keith Libman noted the directive was in connection for Michael Chambers' request to give his department adequate time to review timesheets. Mike Chambers noted, regardless of what HR's Employee Handbook states, the Payroll Department sends an email each week asking everyone submit their timesheets in MyHR prior to 9:30am each Monday. Mike Chambers noted with the new ERP payroll module, once implemented, it will require timesheets be submitted every week.

Mike Abouserhal noted it is the intention of the Audit Committee to resolve these inconsistencies with the handbook and proposed an amendment to the prior directive by adding that DIA employees will comply with HR's Employee Handbook, with the exception of any directives approved by the Audit Committee.

Keith Libman motioned to approve an amendment to DIA's policies and procedures to require that the Department of Internal Audit follow the Cuyahoga County Employee Handbook, with the exception of any directives approved by the Audit Committee; Salvatore Talarico seconded. The amendment to DIA's policies and procedures was unanimously approved.

j. Departmental Update

Monica Houston presented the update. She noted that DIA would be returning to the office full time effective June 7th. She noted that County Chief of Staff, William Mason, had sent out a memorandum that the County is transferring back fully to an in the office environment as of June 1st. She noted that Public Works visited DIA's space to evaluate the spatial distancing requirements, and they confirmed that the space was appropriately equipped for DIA to return to

the office full time. She noted, however, DIA would work out any other potential concerns internally, such as wearing masks in communal areas like the copy room, to ensure compliance with any directives.

k. Remote Meeting Legislation

Monica Houston noted that per her discussions with Mark Musson and Trevor McAleer that the remote meeting extension was set to expire July 1, 2021. Trevor McAleer noted, however, that the Ohio Senate had just proposed an extension to the remote meeting legislation to December 31st 2021, so if passed the remaining Audit Committee meetings for 2021 could be held remotely.

l. Current/Emerging Risks

Monica Houston noted that the ERP is still a major area of risk for the County since implementation of modules and working out issues is still ongoing and causing delays. For example, this has had a significant impact on the Fiscal Office's ability to keep up with the bank reconciliations. The ERP implementation team has a queue of issues that it has to complete with Phase 1, which includes implementing the Payroll module, before they will start addressing Phase 2 issues. Mike Chambers noted the goal is that by next year the Payroll module will be implemented, but noted that testing is about to start soon and may provide a better projection date for implementation.

Monica Houston noted per Salvatore Talarico's inquiry earlier, a more in depth briefing of ERP is needed because it is a major risk. Monica noted she would add an ERP update as an agenda item for a future meeting and will invite Jack Rhyne to attend for needed insight.

7. Public Comment – Unrelated to Agenda

There was no public comment unrelated to items on the agenda.

8. Next Meeting – Thursday, September 2, 2021 9:00 AM – 12:00 PM

9. Adjournment

Keith motioned to adjourn the meeting; Salvatore seconded. The motion to adjourn the meeting was unanimously approved at 11:57 a.m.

(signature on file)

Michael Abouserhal, Chair

MA/mh