



**CUYAHOGA COUNTY
AUDIT COMMITTEE**

AGENDA

Thursday, September 2nd, 2021, 9:00 AM – 12:00 PM

**Cuyahoga County Administrative Headquarters
2079 East Ninth Street, Cleveland, OH 44115
4th Floor, 4-407 - Committee Room B**

1. Call to Order – meeting of September 2, 2021
2. Roll Call
3. Public Comment - Related to Items on the Agenda
4. Approval of Minutes – May 20, 2021, June 3, 2021, and July 1, 2021
5. Executive Session (As Necessary)
 - a. Approval of Director Performance Review
6. Old Business:
 - a. Follow-up Items from 2nd Quarter Meeting
 - b. Bank Reconciliation
 - c. External Auditor RFP Update
 - d. Audit Committee Jurisdictional Review
 - e. Independent Peer Review Update
 - f. Approval of Director Performance Review
7. Other Business:
 - a. Update from Fiscal on 2020 Financial Audit
 - b. **Review and Approve Proposed 2022/23 Budget**
 - c. **Schedule Financial Audit Exit Conference with Auditor of State's Office**

- d. ERP Status Update
 - e. 2021 Audit Plan Update
 - Update on IT Resources
 - Request for review of ERP Capitalization Costs
 - f. Status of Current Engagements
 - AP Benford Law Duplicate Payments
 1. Annual Audit
 2. Recovery Firm
 - Update on Completion of Prior Year Audits
 - Update on Current Consulting Engagements
 - Update on Current Audit Engagements
 - g. Current/Emerging Risks
8. Public Comment – Unrelated to Agenda
9. Next Meeting – Thursday, December 3, 2021 9:00 AM – 12:00 PM
10. Adjournment