

**Minutes**  
**CUYAHOGA COUNTY**  
**AUDIT COMMITTEE MEETING**  
**Thursday, September 5, 2024**  
**9:00 AM – 12:00 PM**

1. Call to Order – meeting of September 5, 2024

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

2. Roll Call

Attending:

Michael Abouserhal, Audit Committee Chairman  
Trevor McAleer (alternate for Council President Pernel Jones, Jr.)  
Keith Libman  
Katie Gallagher (alternate for County Executive Chris Ronayne)  
Michael Chambers, Fiscal Officer  
Salvatore Talarico  
Meltrice Sharp

Note: Salvatore Talarico arrived at 9:08 a.m.

Absent:

None

3. Public Comment - Related to Items on the Agenda

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

4. Approval of Minutes – June 13, 2024

**Trevor McAleer motioned to approve the June 13, 2024 minutes; Meltrice Sharp seconded. The motion was unanimously approved.**

5. Member Appointment

- a. Reappointment of Michael Abouserhal

Michael Abouserhal indicated his current term expires 12/31/2024 but has not yet had a conversation with the County Executive regarding his potential reappointment. This item will stay on the agenda.

6. Executive Session (As Necessary)

**Trevor McAleer motioned that the Committee go into Executive Session per ORC 121.22(G)(3) to confer with its attorney on disputes involving the Committee that are subject of pending or imminent court action; Salvatore Talarico seconded. A roll call was taken and the motion was unanimously approved: Michael Abouserhal, yea; Trevor McAleer, yea; Keith Libman, yea; Salvatore Talarico, yea; Meltrice Sharp, yea.**

The Executive Session was called to order at 11:49 a.m. The Executive Session adjourned at 12:10 p.m. Michael Abouserhal then reconvened the general meeting.

Note: Salvatore Talarico left the meeting during Executive Session.

7. Old Business

a. Follow-up Items from 2<sup>nd</sup> Quarter Meeting

Cory Swaisgood, Director of Internal Audit, addressed the Committee regarding the follow-up items:

- Grants Management Audit – Status on grant fund clean-up. (See agenda item 7b.)
- Cuyahoga County Charter Revisions – Formal request to Prosecutor Office to develop language relative to independence, access to records and personnel, and fix the “to assist” language. (See agenda item 7d.)
- Audit Committee Charter – Keith Libman suggested the new Director of Internal Auditor review the drafted Audit Committee Charter (with revisions) and provide input to the Audit Committee. (See agenda item 7e.)
- 2024 Goals – Team to draft a preliminary plan promoting the value of the Department of Internal Audit (DIA) and increased awareness of DIA’s role in the County. (See agenda item 8g.)
- HR Employee Payroll Review – Update on the status of overpayments (collection and 100% Review).
  - Agency of Inspector General (IG) status of continuous monitoring process – Received an update from IG on the continuous monitoring efforts. The IG is still working on some processes and does not have a good update for the Committee currently. DIA was made aware of tests they are running relative to HR continuous monitoring of payroll. The IG suggested following up toward the end of the year for an update.

As part of the follow up, DIA will discuss any of its payroll reviews to ensure nothing would duplicate any of the IG's efforts.

- Michael Abouserhal inquired whether Cory anticipated receiving a report from the IG in time to consider payroll when developing the 2025 audit plan. Cory advised that he hopes so. With the deadline to have the audit plan drafted by December and for the Committee to approve the 2025 audit plan set for March 2025, he would aim to inquire on the status of a report or update from the IG in November 2024.
- Overpayment language in union contract
  - Tom Schneider, Senior Auditor, reviewed union contracts with an effective date of 1/1/2024. Of the 5 renewed, all 5 had the following right to recoupment language:

“In the event that an employee receives an overpayment, the Parties agree that the County has the right to recoup the overpayment. Prior to recouping the overpayment, the County shall meet and discuss the terms of repayment with the Employee and Union.”
  - Cory commended the work of HR and the Law Department in developing a process and including this language in union contracts going forward.
  - Michael Abouserhal asked Cory about the County's approach for use of right-to-audit provisions within contracts including who is or can initiate the right to audit. Cory explained that according to the language, the IG or DIA could initiate an audit either independently or at the request of a department or County Council. However, if the Committee wants DIA to conduct an audit, it would need to be included in the audit plan. Cory then inquired if Trevor McAleer shared his understanding of the right-to-audit provisions, to which Trevor replied in the affirmative.
- Schedule Update to Council – Cory reached out to Councilman Sweeney, Committee Chair, to discuss how/when to proceed with the update to Council presentation. So far Cory has been unable to meet with him due to Council's August recess and plans to follow up with the Councilman later this month.

Committee members asked questions pertaining to the item, which Cory answered accordingly.

**Michael Abouserhal motioned for the Internal Audit Director to present the Update to Council report in person; unanimously approved.**

Cory requested the Committee's input on how to proceed if Councilman Sweeney states a presentation is not necessary. Michael Abouserhal advised that a presentation would not be necessary if that occurs.

- Audit Clause in Contracts – Cory reviewed contracts passed by Council related to ARPA funds awarded to local governments over the past few years. These contracts included language on making documents available to the County if requested, including cooperating with an audit from DIA and an investigation from the IG. The language is as follows:

“Recipient agrees to make all pertinent books and records and other documents pertaining to its obligations under this Agreement available to the County and its designated agents for purpose of audit and examination upon reasonable request during the term of this Agreement and for a period of two (2) years from the completion date of the Project or final payment under this Agreement, whichever is later. Recipient agrees to cooperate with the Cuyahoga County Agency of Inspector General or the Department of Internal Audit if it is determined there should be an investigation or audit.”

Through researching non-government contracts, similar language was found. Although there is not a specific right to audit clause for DIA, there is a clause that requires the contractor to make records available to the County and its designated agents for the purpose of audit. The language reads as follows:

“Provider agrees to make all pertinent contractual books and records and other documents pertaining to this Contract available to the County and its designated agents for purpose of audit and examination upon reasonable request during the term of this Contract, whichever is later; provided however, that should Provider be notified that an audit has been commenced pursuant to Ohio Revised Code Sec. 117.11 during said period, for which the aforesaid books and records are material, the aforesaid records shall be retained pending the completion of the audit.”

Michael asked Cory which department is responsible for the decision to include such language in contracts. Cory replied that it falls under the Law Department. Michael noted that, even if the right is not exercised for every contract, including this language in contracts would still be beneficial.

In closing, Cory agreed to verify with the Law Director if audit language is included in all contracts.

- Bank Reconciliation Audit – Presentation on audit report. Released on July 23, 2024. Follow-up requested by Committee Chair. Cory Swaisgood presented:

- It is well known the County has struggled to reconcile the system to the bank for many years until the 2022 external audit. Since 2022, the County has implemented a new accounting system and approximately \$2.2 was written off from the books. The Fiscal Office has established a new process for the bank reconciliation to ensure accurate and timely monthly reconciliations over the last few years. DIA performed procedures in 2024 to ensure the adequacy, completeness, and accuracy of the bank reconciliation process.
- Overall, DIA concluded the bank reconciliation process has greatly improved, and the Fiscal Office has established a timely reconciliation on a monthly basis. There were two findings and three recommendations in the report related outstanding checks, unclaimed funds, and documenting the review of the bank reconciliation.
  - Although the Fiscal Office has reconciled the County's books since implementation of the new software, there are identified cash account differences in the general ledger from the legacy system that still need to be cleaned up. With the new system, and to help reconcile monthly, the Fiscal Office created cash accounts for every bank account.
  - There are still old cash account transactions that need to be identified to a specific cash account in the system. These known differences are being tracked separately on the reconciliation and need to be researched further, once the Fiscal Office has the time and staff to perform the research.
- The presentation slide explains how the differences are being tracked. The net book balance of approximately \$1M in the old cash account (No. 11000) will eventually be reallocated to specific cash accounts within Lawson.
- The Fiscal Office has a detailed list of the cash balances identified for reallocation, including the \$2.2M write-off. However, instead of just ignoring the differences and leaving the old cash balances in the new system, the Fiscal Office wants to ensure accuracy in the specific cash accounts moving forward with a thorough review of the transactions in the old cash account will be completed.

Leigh Tucker presented further:

- Initially, there was only one cash account (11000). In February 2022 the Fiscal Office started splitting out the cash book balance into separate subaccounts (e.g., payroll, accounts payable). Thus, nothing in theory should remain in cash account 11000.
- There were 11000 transactions that Fiscal could not determine which cash sub account was appropriate. As part of the

reconciliation process, these transactions have been tracked for future reallocation. This should result in cash account 11000 ending in a balance of zero.

- A team member who had been handling this task left at the end of December 2023 after six months. They are now seeking to hire a replacement to complete the process sometime in 2025.

Committee members asked questions pertaining to the item, which Leigh addressed accordingly.

b. Grants Audit – Update

Michael Abouserhal gave a summary of the grants audit: DIA conducted the audit with a focus on the financial aspects of grants and found numerous old and expired grants that had not been properly addressed from a financial standpoint. This oversight could have a significant financial impact depending on how the cleanup process is handled. Leigh Tucker and Lennon Taylor had previously presented their methodology and timeline for addressing the grants cleanup. Michael praised their efforts and requested any updates on their progress.

Leigh Tucker and Lennon Taylor gave the following updates on the progress of the grant cleanup:

- Their review thus far has primarily focused on the 40 grants with negative cash balances totaling \$2.4 million dating back to before 2018. The goal has been to determine whether these grants are still active or to close them out if not. Two open grants totaling approximately \$35,000 were identified. Most of the remaining grants have since been closed because of this cleanup effort. Ultimately, there will little financial impact on the County as most of the negative balances from the reporting year were absorbed by the special revenue fund.
- Older grants with positive balances (pre 2018) and more recent grants (post 2018) are currently being reviewed. The Fiscal Office is working with agencies to complete a Grant Status Update Form to determine the appropriate next steps for all remaining grants.
- Fiscal has drafted a new grant policy aimed at preventing similar issues in the future. This policy is expected to be reviewed and potentially adopted by the Administrative Rules Board within the next month. Fiscal will also implement a training program for everyone involved in managing grants.

The Committee continued discussion which Leigh and Lennon addressed.

c. External Audit Update – 2023 Financial Statements

Michael Abouserhal noted that the Committee participated in the 2023 financial post audit meeting with Clark Schaeffer Hackett on 8/21/24, as required by the Committee Charter. He remarked that the firm provides a great summary of the County's overall financial position, which is valuable for explaining the financial status of a large entity like the County. Michael commended Michael Chambers and Leigh Tucker for their prompt completion of the audit and for having minimal comments and findings.

d. Recommendation for Revision to Cuyahoga County Charter

At the request of Michael Abouserhal, Mark Musson explained the Prosecutor's recommended changes of the Audit Committee's drafted County Charter revisions from a legal perspective:

- Mark noted the primary objective of the change is to clarify the authority of the Audit Committee and internal audit specifically targeting the current "to assist" language. The recommended revisions:
  - Incorporate language from the County Executive's order granting DIA unrestricted access to all necessary records, data, information, property, and personnel.
  - Attempt to grant the authority to audit of any entity that is supported by funds appropriated by County Council and to act as the County designee under the County's authority to audit when terms within County contractual agreements allow.
  - Include necessary "housekeeping" changes.
- Cory Swaisgood provided additional information on his work with Mark Musson:
  - Renaming DIA to the Office of IA, one of the originally proposed changes, might not be beneficial. While it would emphasize DIA's independence from County departments, he believes the advantages do not justify the time and resources associated with updating other documents, such as the Audit Charter, DIA Charter, audit manual, workpapers, reports, and the County Code, if the name were changed.
  - Language was revised to be consistent with the new Institute of Internal Auditing (IIA) standards. Although not a requirement, these revisions might be beneficial at this time.

Discussion ensued amongst the Committee members pertaining to the item.

In closing, it was decided that Cory Swaisgood would review the IG Charter language regarding authority to assess if additional changes to the Audit Committee proposal should be revised. This is to remain an agenda item for future meetings.

e. Annual Review of Audit Committee Charter

Salvatore Talarico suggested renaming “Charter” to “Guidelines” for the Audit Committee and DIA documents to prevent confusion with the County Charter. He noted that the charters already contain references to “Guidelines.” Cory Swaisgood agreed to investigate this further and provide a recommendation to the Committee.

Cory presented revisions to the Audit Committee Charter and requested that the Committee review and consider approving them at the fourth-quarter meeting. He mentioned that the new IIA standards will influence most of the changes made to the charters; but they will not take effect until January 2025. Cory also highlighted how these new standards will impact the Audit Committee, management, and the internal audit department.

Committee members asked Cory questions pertaining to the item which he answered accordingly.

In closing, Keith requested that Cory identify any discrepancies between the proposed draft charter and the model charter language to ensure the Committee adheres to professional standards. Cory responded in the affirmative.

f. Annual Review of Internal Audit Charter

Cory presented revisions to the Internal Audit Charter, requesting the Committee review and consider approving at the 4th quarter meeting. The following are the details of the significant revisions for the Internal Audit Charter:

- Organization section (Page 3) - The language was changed to align with the new standards for the Director reporting administratively to a member of management to support day to day activities. This could still be the Fiscal Officer. Logistically, this is primarily limited to timesheet approval and could work similar to how the PRC Director and IG are approved. Additionally, this revision would not require a change in the current process for the Internal Audit Director but provides clarification within the Internal Audit Charter.

Committee members asked Cory questions pertaining to the item which he answered accordingly.



- Responsibilities of Director - A revision was made to the external peer review due to current circumstances which could also occur in the future. The charter currently requires DIA to receive an external peer review every 3 years, while IIA standards are every 5.

Language was revised to allow the Committee to approve an extension beyond 3 years but not to exceed 5 if reasonable, such as budget or staffing restrictions, and in this case, implementation of new standards.

Also, the 3-year period from the last assessment would be October of this year. Extending it two years will allow DIA time to fully comply with the new standards and be reviewed on those standards. If this language is approved in December, Cory will ask for approval to defer the external peer review until 2026.

Discussion continued between Committee members regarding timing of the approval of this specific change.

**Keith Libman motioned to adopt the revised language as drafted for the Internal Audit Charter's peer review requirement, changing the review period from 3 years to up to 5 years, subject to Audit Committee approval for any requests for deferrals that are reasonable; Salvatore Talarico seconded. The motion was unanimously approved.**

**Salvatore Talarico motioned to extend the peer review from 3 years to 5 years in this particular circumstance; Meltrice Sharp seconded. The motion was unanimously approved.**

g. Annual Review of Internal Audit Policy

Cory Swaisgood reported that there are no proposed revisions at this time and recommended keeping the item on the agenda for a future meeting.

8. Other Business:

a. Semi-Annual Issue Tracker Report

Cory Swaisgood expressed his gratitude to the administrative team and to Katie Gallagher for her efforts in emailing departments to promote timely updates.

*It was determined to defer review of the Issue Tracker report until the next meeting.*

b. Status of Current Engagements (see attached)

- Update on Current Audit Engagements

Joshua Ault provided a brief update noting changes in the report structure regarding how budget vs actual hours are now displayed:

- Engagements – Similar to how previously reported and intended to compare the engagement budgeted hours to actual hours used.
- Annual Hours Budgeted/Scheduled – Reflects how much of the engagement hours were scheduled and used in a subject year.

*Note:* The intent is to better represent current year efforts balanced to available annual resources and better explain why engagements may be planned or necessary for carry over to the following year.

Joshua then provided a brief update on the status of current engagements.

#### 2023 Carry Over Audits:

1. Hotel/Motel – Released in early January.
2. IT General Controls Review – Josh deferred to Cory for an update (see below).
3. Bank Reconciliation – Released and presentation provided (see Follow Up Items in agenda item 7a).
4. Development Loan Portfolio Management – Released.
5. Housing & Community Development – Ongoing and slightly behind schedule. Unexpected findings have expanded the scope to ensure comprehensive coverage of fraud, waste, and abuse mitigation. The report is expected in October.

#### 2024 Planned Audits:

1. Ethics Review – Deferred
2. Jail Operations Compliance Review – Deferred
3. Microfilm – In the reporting phase. Slightly behind schedule due to extended prior engagements, but the report is expected in October.
4. Criminal Justice Information Systems – Planning phase initiated; the entrance conference is scheduled for next week.
5. Animal Shelter – Planning phase initiated.
6. Sheriff's Office Law Enforcement/Protective Services – Deferred
7. Sheriff's Office Contract Compliance – Requesting deferral.

8. Clerk of Courts Collections & Enforcement Support – Requesting deferral.
9. Opioid Settlement Compliance – Deferred.
10. Office of Reentry – Deferred.
11. Issue Tracker – Ongoing.
12. Risk Assessment – In the fieldwork phase; currently receiving questionnaire responses from departments.
13. Quality Assurance and Improvement Program (QAIP) – Implementing new standards and conducting an internal review of the audit department's conformance with these standards.

2024 Consulting Services:

1. DIA Project Excellence – Ongoing, including new audit software implementation and DIA outreach efforts.
2. Management Requests – None to date.

Cory Swaisgood provided an overview of the Information Systems General Controls (ITGC) risk assessment:

- In the fall of 2023, Internal Audit entered into a contract with JANUS Associates to conduct a review and risk assessment of the Department of IT's general controls. The goal was to assist DIA in assessing the County's IT general controls and identify risk mitigating controls for internal audit for testing going forward. Evaluation of controls was limited to identification of existing control and design of controls for mitigation. The effectiveness of existing controls was explicitly out of scope for this engagement.

JANUS's review on the County's IT General Controls including over 150 questions specifically on:

- Software Development Life Cycle controls
- Workforce Framework for Cybersecurity following NIST guidelines
- Controls from the IT Infrastructure Library over areas of financial management, such as budgeting.

The final report from the consultant was sent to the Audit Committee and included in the agenda packet as attachment A-8.b.1. The report contains results of the assessment at a high level due to the sensitivity of the information reviewed.

Overall, JANUS concluded that the County's ITGC are adequately designed, and the County has achieved a very mature IT

environment with all critical elements of a robust ITGC framework firmly in place.

- Specific recommendations for DIA and IT during the assessment include:
  - IT continue collaboration with the Risk Management Team to expedite the development and implementation of an ERM process, which will strengthen overall ITGC and cybersecurity posture.
  - IT work with Human Resources and the Personnel Review Committee to address challenges in adequately staffing its teams to meet operational demands due to low pay.
  - DIA takes a proactive approach by first becoming familiar with the SDLC policies and procedures and perform a comprehensive review to help ensure that the County's SDLC is being managed effectively and that risks associated with software development are adequately mitigated.
- The main deliverable for DIA in this engagement includes an ITGC matrix containing control objectives and identified gaps in controls for future testing on the County's ITGC framework.
- Based on the results of this assessment, JANUS recommends future assessments focus on compliance with controls outlined in the County's ITGC and aligned with the NIST Cybersecurity Framework. JANUS provides two approaches for internal audit to consider:
  - Perform compliance testing in house which would require DIA to consider hiring an auditor with IT compliance experience.
  - Outsourcing the compliance testing to a contractor specializing in IT compliance and security assessments. This alleviates the burden on internal resources and may be less costly than hiring an auditor.
- Ultimately, the goal is to evaluate conformance with the County's adopted security standards and continue the high level of IT governance that has already been achieved.
- Discussion occurred with Andy Johnson and Jeremy Mio on the recommendations from this assessment and how DIA's future audit testing can be effective for the County without duplicating efforts from other audits and assessments. He noted it was a good conversation, and they are scheduling recurring meetings to discuss future testing and assessments on IT's control environment.

- Cory reported he does not currently have a confident recommendation for the Committee but plans to incorporate compliance testing in DIA's 2025 audit plan.
  - Michael Abouserhal asked if both departments agreed that additional work was required and if it is a matter of determining who should perform the work. Cory responded in the affirmative based on conversations with IT the prior week.

Andy Johnson gave a brief overview of the IT Department's actions in response to the ITGC report:

- This engagement objective was to assess the design of IT general controls. The next steps is the testing on effectiveness of the controls to ensure they function as intended.
- IT will work with Internal Audit to obtain assurance regarding the effectiveness of the ITGC controls.

Committee members asked Cory Swaisgood questions pertaining to the item which he answered accordingly.

In closing, Andy Johnson thanked the Committee for their praise. He emphasized that it was a significant team effort, but now they can begin evaluating the effectiveness of their controls.

#### c. 2024 Audit Plan

Cory presented a revised 2024 audit plan proposal, showing remaining hours available through the end of the year based on resources:

- On page 2 of the budget versus actual report (BVA), it reflects remaining hours based on current resources as 2,040 hours for the rest of the year. The revised plan reflects priorities with a focus on follow-ups, new standards implantation and DIA outreach. As a result of a DIA vacancy and the need for increased hours for other pressing needs, DIA will not have the sufficient resources to start the Sheriff Office Contract Compliance or Clerk of Courts Collections/Enforcement Support audits.
- DIA anticipates completion of the four remaining audits listed in the BVA by the end of the year.
- In addition, Cory highlighted an oversight in the approved 2024 plan concerning the scope of the animal shelter audit.
  - The approved audit plan in March 2024 included testing on compliance with grants awarded to the Animal Shelter, while the plan presented in December 2023 included audit

testing on compliance to laws and regulations relative to general and veterinarian operations.

- There are minimal grants at the animal shelter, based on a review of financials and recent risk assessments.

In summary, Cory requested from the Committee approve the deferral of the two audit engagements to begin in 2025, and to change the scope of the animal shelter audit to remove grant compliance and include compliance to laws and regulations relative to general and veterinarian operations.

Committee members asked Cory questions pertaining to the item which he addressed accordingly.

**Trevor McAleer motioned to approve the recommended change to the 2024 audit plan, as presented, in part due to the staff vacancy, transition in director, and adoption of new internal audit standards; Salvatore Talarico seconded. The motion was unanimously approved.**

d. Conformance with Revised Auditing Standards

- Due to time constraints, Cory Swaisgood requested a deferral to the December meeting, mentioning that he would be available to address any questions from Committee members before then. The Committee agreed to the deferral.

e. 2024 and 2025 Departmental Budget Update

Cory Swaisgood presented:

- 2024 Budget Update - Compares current projections with both the current Council approved budget and the Audit Committee-approved budget for 2024:
  - The total budget is projected to be \$25,000 less than the Council approved budget, primarily due to a staff auditor vacancy expected to last over four months.
  - The Audit Committee approved a budget that is \$145,000 higher than the current budget. The significant impacts of this difference include:
    - i. The removal of a part-time position budget,
    - ii. Inability to fund travel for continuing education or receive certifications, and
    - iii. Inability to enter contracts for Audit Committee work and additional IT resources; however, there was a carryover of budget for the IT risk assessment engagement.

- Cory concluded that DIA should have sufficient funds to operate through the end of 2024 and recommended no changes to the budget.
- Michael Abouserhal asked Cory to clarify on a prior proposed modification and whether the 2024 budget is adequate. Cory explained that the modification involves reallocating funds from personnel services to other expenses. He has discussed this modification with OBM and believes the 2024 budget will remain sufficient with no further action necessary from the Audit Committee.
- 2025 DIA Proposed Budget Update:
  - This report shows the comparison between the Audit Committee approved budget, DIA's recommended budget for discussion at this meeting, and the current Executive/Council approved budget.
  - Personnel services: The IT resources as a full-time employee was removed with budget. There is a small variance between Executive and the DIA revised budget for 2025.
  - Operating Expenses: Recommending \$20,000 be added primarily for increased audit management software costs, training, and certifications. This has been discussed with Katie Gallagher, Michael Chambers, and Walter Parfejewiec with positive feedback to include these additions in the 2025 budget.
  - Contracts: Recommending the \$100,000 previously estimated for an external IT audit resource in 2025. It was noted that this budget was planned before receiving the ITGC risk assessment report from JANUS and having discussions with Andy Johnson and Jeremy Mio. It is uncertain what the actual cost for this work may be and currently proposes removing the \$100,000 allocation until the 2025 audit plan is finalized and it becomes clearer what ITGC controls will be reviewed and tested. This will help determine the necessary budget for an outside contractor.
  - Michael Chambers was asked if the request for additional funds could occur after the November deadline if needed. Michael Chambers confirmed this is possible, noting that budgets are revised every two weeks, so adjustments can be made as required.
  - Michael Abouserhal inquired if removing the \$100,000 allocation would allow more time to collaborate with the IT Department and determine a more accurate budget. Cory confirmed this is the goal.

In closing, no action was necessary from the Committee at this time.

f. Staff Auditor Vacancy

- Cory Swaisgood advised there were 57 applicants, 31 tested from August 24<sup>th</sup> through August 30<sup>th</sup>, and according to the eligibility list there are at least 10 who had a passing score to consider for interview. Once the interviews are complete, he expects a start date of mid-October for the new hire.

g. Departmental Goals Update

- A draft report was provided to the Committee. No further discussion occurred.

h. Current/Emerging Risks

*None to present.*

9. Public Comment – Unrelated to Agenda

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

10. Next Meeting – Tuesday, December 12, 2024, 9:00 AM – 12:00 PM

11. Adjournment

**Trevor McAleer motioned to adjourn the meeting; Meltrice Sharp seconded. The motion to adjourn the meeting was unanimously approved at 12:12 p.m.**

*(signature on file)*

\_\_\_\_\_  
*Michael Abouserhal, Chair*

*MA/ts*