

**MINUTES
CUYAHOGA COUNTY
AUDIT COMMITTEE
MEETING
Friday, January 31, 2025
9:00 AM – 12:00 PM**

1. Call to Order – meeting of January 31, 2025

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

2. Roll Call

Attending:

Keith Libman, Audit Committee Chairman

Council President Dale Miller

Meltrice Sharp

Salvatore Talarico

Richard Molina

Katie Gallagher (alternate for County Executive Chris Ronayne)

Michael Chambers, Fiscal Officer

Note: Trevor McAleer (alternate for Council President Dale Miller) was present at 9:02 a.m. and stepped in as alternate when Dale Miller exited the meeting at 9:32 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. Election of Chairperson

Salvatore Talarico motioned to approve the election of Keith Libman as chairperson; Richard Molina seconded. The motion was unanimously approved.

5. Approval of Minutes – December 10, 2024

Meltrice Sharp motioned to approve the December 10, 2024 minutes; Salvatore Talarico seconded. The motion was unanimously approved.

6. Executive Session (As Necessary)

None.

7. Old Business

a. Follow-up Items from 4th Quarter Meeting

Cory Swaisgood presented the follow-up items. He noted that the committee members received a listing in their packet for review. No questions or comments were made.

b. Grants Audit – Update

Cory Swaisgood presented an update on the Fiscal Office's progress in cleaning up grant funds. Cory mentioned new policies and procedures. The Fiscal Office provided an update via email that was handed out during the meeting.

Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

c. Annual Review of Internal Audit Policy

Cory Swaisgood presented the updated Internal Audit Policies and Procedures Manual (Audit Manual), highlighting changes to performance objectives and follow-up procedures.

Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions. No action was taken on the audit Manual at this meeting.

8. Other Business

a. External Audit Entrance Conference – 2024 Financial Audit

Cory Swaisgood noted the exit conference meeting will take place on February 7th, 2025, at 11 a.m., with the Audit Committee, Fiscal Office, and external auditors. No questions or comments were made.

b. Confirm Independence of Audit Personnel

Cory Swaisgood reported that all personnel had completed their independence disclosure forms, and no impairments or threats to independence were identified. No questions or comments were made.

c. Resident Member Independence Disclosure

Cory Swaisgood reported that all Audit Committee members completed their independence disclosure forms, and no impairments or threats to independence were identified. No questions or comments were made.

d. House Bill 257 – Public Meetings

Mark Musson, Assistant Prosecuting Attorney, discussed how House Bill 257 could affect the Audit Committee's ability to hold remote meetings in the future, noting that the bill will take effect on April 9, 2025. He emphasized that public bodies will need to establish policies to comply with certain restrictions and provided a detailed explanation of them.

Keith Libman requested to collaborate with Mark Musson and Cory Swaisgood to develop a policy for the Audit Committee and present it for discussion at the next quarterly meeting.

No further questions or comments were made.

e. 2025 Audit Plan

Cory Swaisgood reported that the Audit Committee had tentatively approved the plan at the previous meeting, and since then, updates have been made based on discussions with auditees regarding feasibility. He mentioned that the updated plan was included in the packets provided to the committee members.

Specifically, he pointed out two significant changes:

- Removal of Cuyahoga Green Energy.
- Adjustment of the Ethics Review to contingent.

No questions or comments were made.

Salvatore Talarico motioned to approve the 2025 Audit Plan, as presented; Trevor McAleer seconded. The motion was unanimously approved.

f. Report of Performance Relative to Prior Year Audit Plan

Cory Swaisgood presented the 2025 Audit Plan Report, including key performance metrics within the report relating to the 2024 engagements and the budgeted audit hours for 2025.

Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

g. Department Goals and Performance Objectives

Cory Swaisgood presented the results of the 2024 Goals and proposed 2025 Goals.

Discussed ensued amongst the committee members, with Cory Swaisgood addressing their questions.

Salvatore Talarico motioned to approve the 2025 Goals, as presented; Trevor McAleer seconded. The motion was unanimously approved.

h. Quality Assurance and Improvement Program

Cory Swaisgood presented the results of DIA's self-assessment, noting overall conformance with the IIA standards.

No questions or comments were made.

Cory Swaisgood also provided an update on the 2021 peer review, explaining how DIA plans to address the 4 remaining conformity gaps by the end of 2025.

Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

i. Semi-Annual Issue Tracker Report

Joshua Ault presented the issue tracker report, outlining the progress on implementation of recommendations in each audit through various tables.

Discussed ensued amongst the committee members, with Cory Swaisgood and Joshua Ault addressing their questions.

j. Director Evaluation

Keith Libman outlined the Director's 2024 evaluation process, adding that Cory Swaisgood has completed his self-evaluation and the rest of the Committee will receive the evaluation within the next week.

Discussion ensued amongst the committee members, with Mark Musson, Assistant Prosecuting Attorney, and Cory Swaisgood addressing their questions.

k. Annual Update to Council Report

Cory Swaisgood mentioned that he would prepare the Update to Council Report for the Audit Committee before next meeting.

No questions or comments were made.

I. Released Reports

Cory Swaisgood presented on the highlights of audits recently released:

- Housing and Community Development Report
- Public Records Management
- Criminal Justice Information Sharing Report

Cory mentioned that auditees were invited to attend and offer feedback, though attendance was not mandatory. In attendance were James Defeo, Public Works Assistant Director of Law, and Sharon Douglass, Records Management Senior Administrator from Public Records Management.

Discussion ensued amongst the committee members and James Defeo and Cory Swaisgood answered questions accordingly.

m. 2024 Audit Plan Status and Hours – BVAs

Cory Swaisgood presented a report comparing the 2024 budget to actuals (BVA) for the engagements in the 2024 Audit Plan.

Next, Joshua Ault provided a status update on the current engagements in the 2025 Audit Plan by audit phase:

- Criminal Justice Information Sharing.
- Issue Tracker.
- Animal Shelter Audit.
- Clerk of Courts.

The release date of the Animal Shelter was moved from mid-February to early March due to questions regarding some of the compliance aspects.

Discussion ensued amongst the committee members and Joshua Ault and Cory Swaisgood answered questions.

9. Public Comment – Unrelated to Agenda

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

10. Next Meeting – Thursday, May 29, 2025, 9:00 AM – 12:00 PM

No questions or comments were made.

11. Adjournment

Trevor McAleer motioned to adjourn the meeting; Salvatore Talarico seconded. The motion to adjourn the meeting was unanimously approved at 11:25 a.m.

(signature on file)

Keith Libman, Chair

KL/ts