

**MINUTES
CUYAHOGA COUNTY
AUDIT COMMITTEE
MEETING
Thursday May 29, 2025
9:00 AM – 12:00 PM**

1. Call to Order

The meeting was called to order at 9:03 a.m.

2. Roll Call

Attending:

Keith Libman, Audit Committee Chairman

Meltrice Sharp

Salvatore Talarico

Richard Molina

Katie Gallagher (alternate for County Executive Chris Ronayne).

Trevor McAleer (alternate for Council President Dale Miller)

Note: Michael Chambers (Fiscal Officer) arrived during Executive Session.

3. Public Comment - Related to Items on the Agenda

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

4. Approval of Minutes – January 31, 2025

Trevor McAleer motioned to approve the minutes; Salvatore Talarico seconded. The motion was unanimously approved.

5. Executive Session

Keith Libman motioned that the Committee go into Executive Session per ORC 121.22(G)(3) for the purpose to consider the employment of a public employee and pending or imminent court action; Salvatore Talarico seconded. A roll call was taken and the motion was unanimously approved: Keith Libman, yea; Trevor McAleer, yea; Meltrice Sharp, yea; Salvatore Talarico, yea.

The Executive Session was called to order at 9:05am. The Executive Session adjourned at 9:30am. Keith Libman then reconvened the general meeting.

6. Old Business

a. Director Evaluation

Keith Libman noted that the Director's 2025 evaluation process is complete.

Salvatore Talarico motioned to approve the DIA Director's 2025 evaluation for the period of 7/1/2024 to 12/31/2024; Trevor McAleer seconded. The motion was unanimously approved.

b. Follow-up Items from 1st Quarter Meeting

Cory Swaisgood presented the follow-up items.

He noted that some items (Grants Audit, Review of Internal Audit Policy for Follow Up Process, and House Bill 257 for Remote Meetings) will be addressed with other agenda items and the committee members received a listing in their packet for review.

There is one update related to the 2025 goals. DIA sent out its first email to all executive and non-executive employees in April.

No questions or comments were made.

c. Grants Audit – Update

Cory Swaisgood presented an update on the Fiscal Office's progress in cleaning up grant funds. Cory mentioned DIA reviewed the new policies and procedures in October 2024, and they feel confident this will mitigate the risk of repeat issues.

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

d. Annual Review of Internal Audit Policy

Cory Swaisgood presented the updated Internal Audit Policies and Procedures Manual, noting that revisions were presented at the Q1 meeting and is in front of the Audit Committee for approval. Language changes to current follow-up practices, including semi-annual reporting were highlighted.

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

Trevor McAleer motioned to accept the amendments to the Internal Audit Policies and Procedures Manual; Richard Molina seconded. The motion was unanimously approved.

e. Annual Update to Council

Cory Swaisgood noted that under the Audit Committee by-laws, there is a requirement to provide an update to Council on the Audit Committee's compliance with the Charter and the Department's highlights from the prior year. The annual report was distributed to Council on 4/4/25. Chairman Keith Libman and Cory Swaisgood presented the report to Council on 4/15/25.

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

f. House Bill 257 – Public Meetings

Keith Libman provided some background on Ohio House Bill 257.

Cory noted that the revised bylaws would be added to the policy for the Audit Committee.

Mark Musson, Assistant Prosecuting Attorney, discussed how the bill affects the Audit Committee's ability to hold remote meetings, and requirements specific to special or emergency meetings. The Law requires the policy to include: 1) a definition of a material matter requiring an in-person meeting, which they are considering using the \$5,000 expense threshold set by the Board of Control for review, and 2) employment matters involving a significant individual, which they interpret as applying solely to the DIA Director.

Discussion ensued amongst the committee members, with Cory Swaisgood and Mark Musson addressing their questions. Additional review is necessary on the one-time recurring expense threshold before final approval.

7. Other Business

a. Audit Department Salaries

Cory Swaisgood did not have any recommendations for staff wages. No questions or comments were made.

b. Annual Review of Charters

Cory Swaisgood did not have any recommended changes to the charters. No questions or comments were made.

c. 2025 Budget

Cory Swaisgood did not have any recommended changes to the budget and anticipates remaining under budget.

Discussion ensued amongst the committee members, with Cory Swaisgood and Mark Musson addressing their questions. Keith Libman and Meltrice Sharp expressed concerns that budget limitations are restricting DIA's ability to adequately address the risks facing the County.

d. 2026/2027 Budget

Cory Swaisgood presented DIA's 2026/2027 proposed budget and highlighted proposed changes from the 2025 budget including the IIA standards required quality assurance improvement program external review and proposed options for external sourcing of audit services.

Discussion ensued amongst the committee members about the potential cost and current overall budget concerns in the County, with Cory Swaisgood addressing their questions. Audit Committee members supported additional research on outsourcing audit services.

e. Out-of-State Travel

Cory Swaisgood requested retroactive approval for Tom Schneider, Senior Auditor, attending the ALGA Conference in May 2025.

Salvatore Talarico motioned to retroactively approve the out-of-state travel; Trevor McAleer seconded. The motion was unanimously approved.

f. Released Reports

Cory Swaisgood presented on the highlights of the recently released Animal Shelter audit report. Auditee representatives in attendance included Lisa Rocco, Finance Director of Operations, and Nicole Sanders, Administrator, attended in person. Mindy Natticioni, Animal Shelter Administrator, attended remotely.

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

g. Status of Current Engagements

Joshua Ault, Audit Manager, provided an overview of current engagements.

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

8. Public Comment – Unrelated to Agenda

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

9. Next Meeting – Thursday, September 4, 2025, 9:00 AM – 12:00 PM

Keith Libman requested a later date for the meeting due to a schedule conflict. After conferring with the audit committee members, it was decided that Cory Swaisgood would conduct a survey amongst audit committee members to determine a revised date.

10. Adjournment

Trevor McAleer motioned to adjourn the meeting; Meltrice Sharp seconded. The motion to adjourn the meeting was unanimously approved at 11:10 a.m.

(signature on file)
Keith Libman, Chair

ML/ts