

MINUTES

CUYAHOGA COUNTY

AUDIT COMMITTEE

MEETING

Thursday September 25, 2025

10:00 AM – 1:00 PM

1. Call to Order

The meeting was called to order at 10:04 a.m.

2. Roll Call

Attending:

Keith Libman, Audit Committee Chairman

Richard Molina

Trevor McAleer (alternate for Council President Dale Miller)

Katie Gallagher (alternate for County Executive Chris Ronayne).

Notes:

- Meltrice Sharp attended remotely via Teams.
- Michael Chambers (Fiscal Officer) arrived during Executive Session.

Absent:

Salvatore Talarico

3. Public Comment - Related to Items on the Agenda

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

4. Approval of Minutes – May 29, 2025

Trevor McAleer motioned to approve the minutes; Richard Molina 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) to discuss imminent court action and the employment and compensation of public employees. A roll call was taken and the motion was unanimously approved: Keith Libman, yea; Richard Molina, yea; Trevor McAleer, yea.

The Executive Session was called to order at 10:06 a.m. The Executive Session adjourned at 10:56 a.m. Keith Libman then reconvened the general meeting.

6. Old Business

a. Follow-up Items from 2nd Quarter Meeting

Cory Swaisgood presented the follow-up items.

- External Peer Review proposals were obtained from the Institute of Internal Auditors (IIA) for the 2026 review. (See Agenda Item 7c.)
- For virtual meetings, the spending threshold was raised to \$10,000 to match County policy with a revised policy submitted for committee approval. (See Agenda Item 6b.)
- Co-sourcing audit services options were researched with six firms and results will be presented. (See Agenda Item 6c.)

No questions or comments were made.

b. House Bill 257 – Public Meetings

Keith Libman discussed aspects of the proposed remote meeting policy with respect to the changes from House Bill 257, with Cory Swaisgood and Mark Musson addressing questions. Revisions were made from the initial proposal, including increasing the expenditure approval threshold from \$5,000 to \$10,000 to align with the County Board of Control's approval authority.

Richard Molina motioned to approve the revised remote meeting policy within the Audit Committee By-laws as written; Trevor McAleer seconded. The motion was unanimously approved.

c. 2026/2027 Budget

Keith Libman requested that in depth discussions over the 2026/2027 budget be deferred to the next meeting. Cory Swaisgood highlighted that the current budget proposal includes co-sourcing audit services, as well as an increase to personnel costs.

Discussion ensued among the Committee to consider a pay adjustment for the Audit Manager.

Keith Libman moved to approve a seven percent salary increase for Joshua Ault, Audit Manager, effective with the next pay period following this meeting (October 5, 2025); Richard Molina seconded. The motion was approved unanimously.

7. Other Business

a. Internal Audit Policy Update

Cory Swaisgood presented proposed updates to the Audit Manual establishing a Remote Work Locations (RWL) policy. Discussion ensued amongst the committee members.

Trevor McAleer motioned to adopt the revised remote work policy as presented, with one addition: all staff must be regularly scheduled to be in the office on the same day once per week. Richard Molina seconded the motion. The motion was unanimously approved.

Trevor McAleer also motioned to repeal the existing remote work policy effective as applied to any given employee upon the execution of a remote work agreement under the new policy or the next quarterly meeting, whichever occurs first. Richard Molina seconded the motion. The motion was unanimously approved.

b. External Audit Update – 2024 Financial Statements

Cory Swaisgood acknowledged that the 2024 external audit was completed and commended the Fiscal Office for its efforts. The committee acknowledged attendance of the post audit conference on September 8, 2025.

Discussion ensued amongst the committee members. Cory Swaisgood addressed all questions.

c. Semi-Annual Issue Tracker Report

Cory Swaisgood and Joshua Ault discussed changes to the issue tracking process. Joshua Ault presented the results of DIA's follow-up testing for the period January through June 2025.

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

d. 2026 External Assessment Proposals

Cory Swaisgood presented the External Quality Assessment (EQA) proposal from the Institute of Internal Auditors (IIA) Quality Services with an estimated cost

of \$29,000. Discussion ensued amongst the committee members with Cory Swaisgood addressing questions.

Richard Molina motioned to approve the proposal submitted by the IIA for the EQA; Trevor McAleer seconded. The motion was unanimously approved.

e. 2026 Risk Assessment

Cory Swaisgood provided an update on the 2026 risk assessment, noting some process enhancements. No discussion or questions were raised.

f. Update on County's ERM Plan

Cory Swaisgood provided an update on the implementation of the County's enterprise risk management (ERM) plan, highlighting that he will attend ERM committee meetings and interviews to monitor progress. 10 bids were received through the RFP process to assist the County in establishing an ERM program. No discussion or questions were raised.

g. Released Reports

Cory Swaisgood presented the highlights of the recently released Clerk of Courts Collections and Enforcement Support audit report. Auditee representatives Nailah Byrd, Clerk of Courts, attended remotely, and Michael Smotek, Clerk of Courts Special Assistant, attended in person.

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

h. Status of Current Engagements

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

Discussion ensued amongst the committee members, with Joshua Ault and 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, December 18, 2025, 9:00 AM – 12:00 PM

Keith Libman confirmed that the next meeting will occur as scheduled. No one reported a potential conflict.

10. Adjournment

Richard Molina motioned to adjourn the meeting; Keith Libman seconded. The motion to adjourn the meeting was unanimously approved at 12:07 p.m.

(signature on file)

Keith Libman, Chair

KL/ts