

**MINUTES  
CUYAHOGA COUNTY  
AUDIT COMMITTEE  
MEETING**

**Thursday December 18, 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

Richard Molina

Meltrice Sharp

Salvatore Talarico

Trevor McAleer (alternate for Council President Dale Miller)

Katie Gallagher (alternate for County Executive Chris Ronayne)

Michael Chambers (Fiscal Officer)

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 – September 25, 2025

**Meltrice Sharp motioned to approve the minutes; Salvatore Talarico seconded. The motion was unanimously approved.**

5. Member Appointment

Keith Libman announced the approval of Meltrice Sharp's reappointment to the Audit Committee for another term and commended her commitment to continued service on the committee.

6. Executive Session

None.

7. Old Business

a. Follow-up Items from 3<sup>rd</sup> Quarter Meeting

Cory Swaisgood presented on three follow-up items from the 3<sup>rd</sup> quarter meeting. No further discussion occurred.

b. 2026/2027 Budget

Cory Swaisgood presented the Department of Internal Audit's 2026/2027 budget proposal as approved by County Council. Keith Libman showed support for the budget but expressed concerns about the Department's limited resources to fulfill County Charter requirements.

**Meltrice Sharp motioned to approve the 2026/2027 budget as presented; Salvatore Talarico seconded. The motion was unanimously approved.**

8. Other Business

a. Review of Audit Staff's CPE credits

Cory Swaisgood reported that all staff members are in full compliance, and no action is required by the Committee.

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

b. Director Remote Work Agreement

Cory Swaisgood submitted a remote work agreement request to the Audit Committee for approval.

**Keith Libman motioned to approve the remote work agreement as presented; Trevor McLeer seconded. The motion was unanimously approved.**

c. Committee Reminders/Updates

Keith Libman reminded the committee of important upcoming items, with Cory Swaisgood providing further details:

- Resident Member Independence Forms are due by the Q1 meeting.
- 2025 Financial Audit Entrance Conference scheduled for January.
- 2026 Meetings Schedule is set.

d. Review and Approve 2026 Risk Assessment

Cory presented the 2026 Risk Assessment report. Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

**Trevor McAller motioned to approve the 2026 Risk Assessment as presented; Meltrice Sharp seconded. The motion was unanimously approved.**

e. Discuss and Tentatively Approve 2026 Audit Plan

Cory Swaisgood presented a tentative 2026 audit plan while requesting approval with the possibility of adjustments at the Q1 2026 meeting.

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

**Salvatore Talarico motioned to approve the tentative 2026 audit plan, as presented; Richard Molina seconded. The motion was unanimously approved.**

f. Released Reports

Cory Swaisgood presented highlights of three audit reports:

- Council's ARPA Community Grant Audit – Cory Swaisgood requested approval to release this report during the meeting.

**Richard Molina motioned to approve the release of the ARPA Community Grant Audit as presented; Salvatore Talarico seconded. The motion was unanimously approved.**

- REDSS Revenue Review Engagement – Previously released
- Sheriff's Office Overtime Audit – Previously released

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

g. Status of Current Engagements

Joshua Ault, Audit Manager, discussed the 2025 Audit Plan status and hours (budget versus actual) for current engagements.

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

9. Public Comment – Unrelated to Agenda

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

10. Next Meeting – February 5, 2025, 9:00 AM – 12:00 PM

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

11. Adjournment

**Meltrice Sharp motioned to adjourn the meeting; Trevor McAleer seconded. The motion to adjourn the meeting was unanimously approved at 11:00 a.m.**

*(signature on file)*

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Keith Libman, Chair

KL/ts