



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**AGENDA**

**Thursday, February 5, 2026, 9:00 AM – 12:00 PM**

**Cuyahoga County Administrative Headquarters  
2079 East Ninth Street, Cleveland, OH 44115  
4th Floor, 4-407 - Committee Room B**

1. Call to Order – meeting of February 5, 2026
2. Roll Call
3. Public Comment – Related to Items on the Agenda
4. Election of Chairperson
5. Approval of Minutes – December 18, 2025
6. Executive Session (As Necessary)
7. Old Business:
  - a. Follow-up Items from 4<sup>th</sup> Quarter Meeting
8. Other Business:
  - a. External Audit Entrance Conference – 2025 Financial Audit
  - b. Confirm Independence of Audit Personnel
  - c. Resident Member Independence Disclosure
  - d. Annual Update to Council Report
  - e. Director Evaluation
  - f. Update of Internal Audit Policies
  - g. 2026 Audit Plan

- h. Report of Performance Relative to Prior Year Audit Plan
  - i. Department Goals and Performance Objectives
  - j. Quality Assurance and Improvement Program
  - k. Semi-Annual Issue Tracker Report
  - l. Released Reports
  - m. Status of Current Engagements
9. Public Comment – Unrelated to Agenda
10. Next Meeting – Thursday, May 28, 2026, 9:00 AM – 12:00 PM
11. Adjournment