



**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 4th 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