



# Cuyahoga County Audit Committee

## MINUTES

*Wednesday, April 18, 2012*

Members Present: Jerry Brown  
Judge C. Ellen Connally  
Sharon Cole (representing the County Executive)  
Wade Steen, Chair

Guests: Trevor McAleer  
Valerie J. Harry  
Mark A. Parks, Jr.  
Bonnie Inniss

- I. A meeting of the Audit Committee was called to order at 3:06 PM.

Wade Steen asked if everyone had been introduced to Valerie J. Harry, the new Director of Internal Auditing. Each member individually introduced themselves. Ms. Harry's joined the County on May 7, 2012.

- II. A motion to approve the minutes of the meeting held March 14, 2012 and January 19, 2012 was made by Judge Connally, seconded by Sharon Cole. The minutes were approved as presented.

- III. No Public comment.

- IV. Judge Connally suggested that the Audit Committee's website be separate from the Cuyahoga County website and stand alone with a link to the Fiscal Officer's website. Currently, information regarding the Audit Committee can be linked from the Cuyahoga County Boards & Commissions at <http://cuyahogacounty.us/> or directly from the Fiscal Officer's website at <http://fiscalofficer.cuyahogacounty.us>. Bonnie Inniss will check to see if this can be arranged.

- V. The appointment of Valerie J. Harry to serve as Director of Internal Auditing became official on March 27, 2012 (County Council of Cuyahoga County, Ohio, Motion No. M2012-0010).

VI. Priorities:

- a. The Committee reviewed changes made to the Internal Audit Department Charter (redlined version). These changes were made during the March 14, 2012 meeting. Additional changes were made.
- b. Changes to the Audit Committee Charter (Redlined) will be reviewed during the next meeting.
- c. Mark Parks presented an update on the current projects/audits. We are currently looking at two projects, the Kennel and CRIS, and anticipate turning them over to Ms. Harry. Procedures will be reviewed to address the CRIS Board's concerns with its financial operations and Wireless 911. A meeting was held with the CRIS Committee on March 21, 2012 to review the Engagement Letter prior to approval. A June deadline was targeted to complete the review and to allow time to gather data. Items of concern include general accounting procedures, revenue monitoring, and review of chargeback's. Mr. Park suggested a formalized process to how audits are requested, methodology for reporting, and possibly a template format for communities.

VII. No public comment.

VIII. Other Business:

- a. It was suggested that the Inspector General be invited to an upcoming Audit Committee meeting.
- b. In response to a question raised on the anticipated staff for the Internal Auditing Department, Mr. Steen said that the salary for up to three employees was built into the budget.
- c. It was suggested that Audit Committee members plan on attending meetings extended to one and a half hours when Ms. Harry is onboard. Judge Connally suggested an Executive Session, inviting Majeed Makhoulouf or someone else from the Legal Department.
- d. It was mentioned that it may be inappropriate to disclose the names of audits in the minutes considering they are posted to the public websites. A motion to amend the minutes to remove the names of audits was made by Judge Connally and seconded by Wade Steen.
- e. The next meeting will be held on Wednesday, June 27, 2012 at 11:00 AM. A date for the September meeting will be determined.

IX. The meeting was adjourned at approximately 4:29 PM.



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Wade Steen, Chair