

Cuyahoga County Audit Committee

MINUTES JANUARY 19, 2012

3:00 PM

FISCAL MEETING ROOM
 CUYAHOGA COUNTY
 ADMINISTRATION BUILDING – 220
 REAR

MEETING CALLED BY	Wade Steen, Fiscal Officer
TYPE OF MEETING	Audit Committee Organizational Meeting
FACILITATOR	Wade Steen
NOTE TAKER	Mark Parks/Jennifer Lastery
ATTENDEES	Fiscal Officer Wade Steen; Council President C. Ellen Connally; Legislative Budget Advisor Trevor McAleer; Fiscal Office - Special Projects, Mark Parks; Executive Office, Sharon Cole

Agenda topics

	PUBLIC COMMENTS	WADE STEEN
DISCUSSION	There was no public comment	

	REVIEW OF MINUTES FROM JUNE 6 TH MEETING	WADE STEEN
DISCUSSION	Review and Approval of June 6 th Minutes The minutes were reviewed and approved as written	

ACTION ITEMS	PERSON RESPONSIBLE	DEADLINE
Motion was made to approved the minutes from June 6 th meeting	Judge C. Ellen Connally	
Motion was seconded	Sharon Cole	

	DISCUSSION OF EVENTS SINCE LAST MEETING	WADE STEEN
DISCUSSION	Interviews/Committee Member Vacancy	
	We conducted several interviews; unfortunately none of the candidates were selected.	
	Human Resources have continued to receive applicants. Currently have 20 applicants interested in the Internal Audit Committee Manager position. Seven (7) of the 20 meets the minimum requirements.	
	Committee member vacancy – Nick Neferos stepped down	
	Judge Connolly asked; will there be any other positions? Yes. Internal Audit and Senior Audit	

CONCLUSIONS

ACTION ITEMS	PERSON RESPONSIBLE	DEADLINE

PRIORITIES

WADE STEEN

DISCUSSION Determine strategy to recruit Internal Audit Manager and Audit Committee Member

Seven (7) of the 20 applicants met the minimum requirements.

Mr. McAleer recommended interview by February 9th, meet on February 10th present to Council and hopefully in the position by March 1.

CONCLUSIONS We must confirm with Majeed Makhlouf that we are following the guidelines for hiring the Internal Audit Manager.

ACTION ITEMS

PERSON RESPONSIBLE

DEADLINE

Send job description to committee by email in "Word" for review.
Review and ratify for next meeting.

Mark Parks

Audit Committee Manager should report to Fiscal Officer.

The Audit Committee Manager should report quarterly to chair/finance committee

Audit Committee should meet monthly.

Judge Connelly suggested a procedure for evaluation be in place after six (6) month probation.

PRIORITIES

WADE STEEN

DISCUSSION Meeting with external auditors and external audit status

Deloitte & Touche information was pulled 2009.

**TEMPORARY APPOINTMENT OF MARK PARKS
SUPPORT THE AUDIT COMMITTEE AND PERFORM
TASK OF THE INTERNAL AUDIT MANAGER**

WADE STEEN

DISCUSSION It was recommended that Mark Parks be the Interim Internal Audit Manager until one is selected.

Current Compliant: Justice Service – Kennel – Audit/investigation needs to be completed.

Inspector General may be forwarding investigations/audits to the Internal Audit Department

Inspector General and Internal Audit Committee will have to work together.

Judge Connelly shared that Mr. Parks will start the Audit Committee process; when the new staff comes in they can transition into their positions.

CONCLUSIONS

ACTION ITEMS

PERSON RESPONSIBLE

DEADLINE

Set Up procedure for evaluation for the first 6 months

Mr. Mark Parks

ASAP

By-Laws will be needed

PROPOSED AUDIT COMMITTEE CHARTER

WADE STEEN

DISCUSSION The charter was reviewed in its entity by Mr. Parks

OBSERVERS

RESOURCE PERSONS

SPECIAL NOTES

NEXT MEETING: February 15, 2012 @ 3PM Fiscal Conference Room – Administration Building

March 14, 2012 @ 3PM Fiscal Conference Room – Administration Building

**MOTION WAS MADE
FOR ADJOURNMENT**

Wade Steen

**MOTION WAS
SECONDED BY:**

Sharon Cole

**MEETING WAS
ADJOURNED:**

3:50 PM

Wade Steen