



# Cuyahoga County Audit Committee

## MINUTES

*Thursday, August 22, 2013*

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

Guests: Joe Boatwright            Trevor McAleer  
Valerie J. Harry            Teresa Reynolds  
Bonnie Inniss

- I. A meeting of the Audit Committee was called to order at 02:05 PM.
- II. A motion to approve the minutes of the special meeting held June 14, 2013 was made by Ms. Connally and seconded by Ms. Cole. The minutes were approved unanimously as presented.
- III. Mr. Steen asked for public comment related to items on the agenda. No comments were made.
- IV. Mr. Steen noted that we have received resumes and have candidates for the vacant resident position on the Audit Committee. Jim Boyle from the Executive's office will assess candidates' credentials and provide a recommendation to the County Executive, who shall appoint a replacement to fill the incomplete term, subject to confirmation by Council. A recommendation will be made by the end of September.
- V. Approval of Policies:
  - a. Ms. Harry presented an overview of the Public Record and Record Retention Policy that was issued in advance of the meeting. The purpose of this Policy is to establish and maintain the Department of Internal Auditing's (DIA) records in accordance with the Record Retention requirements of Cuyahoga County and the State of Ohio.

A motion to approve the Public Record and Record Retention Policy was made by Ms. Cole and seconded by Ms. Connally. The Policy was approved unanimously as presented.

- b. Ms. Harry presented an overview of the Continuing Education Policy that was issued in advance of the meeting. The purpose of this Policy is to adopt educational training requirements to ensure compliance with the Continuing Professionals Education (CPE) requirements mandated by Government Auditing Standards (GAGAS) issued by the Government Accountability Office (GAO), the American Institute of Certified Public Accountants (AICPA), and the International Association of Internal Auditors (IIA), as applicable.

A motion to approve the Continuing Education Policy was made by Ms. Connally and seconded by Ms. Cole. The Policy was approved unanimously as presented.

- VI. A draft copy of the Internal Audit Report – Clerk of Courts, was distributed for review in advance of the meeting. Discussion ensued on the outstanding items. Responses to all questions are expected from the Clerk of Courts by September 9. A final version with responses will be sent to the Committee. An Audit Committee meeting may be required to review the final version prior to release.

A motion to approve the release of the draft Internal Audit Report – Clerk of Courts as presented, including the responses of the Clerk of Courts, was made by Ms. Connally and seconded by Ms. Cole. The Committee unanimously agreed.

- VII. Other Business:

- a. Ms. Harry discussed the merits of taking part in a peer review process under the direction of the Association of Local Government Auditors (ALGA). Committee members asked for an explanation of the program which was provided by Ms. Harry. Peer review is a requirement of all internal audit offices performing audits under Government Auditing Standards (GAS). Standards require peer review to be performed every three years. ALGA selects internal auditors from government audit operations across the country and coordinates teams to travel to and perform review of other internal audit operations for compliance with GAS. In return, this service will be provided to Cuyahoga County in 2016. There is no cost for the service. Travel expenses of the review team are paid by the entity under review. Ms. Harry asked for the Committee's support in her and her staff serving as reviewers in ALGA's program.

The Committee unanimously agreed to support the participation of the DIA's participation in ALGA peer review program.

- b. Discussion ensued on the Health and Human Services (HHS) request made by David Merriman, Deputy Chief of Staff for HHS. A request for proposal (RFP) released by the Department of Children and Family Services (DCFS) require a performance audit of clerical structure that exist in the DCFS. Mr Merriman has proposed that Ms. Harry hire one additional Auditor to be added to the DIA's staff in 2014 to work on this request. HHS would reimburse the DIA for certain work hours and would pay for the Auditor. Mr. Steen suggested using the Department of Special Projects to assist with the HHS request and will talk with Mr. Merriman about the use of the Special Project team.
  - c. Ms. Harry presented an update on TeamMate®, an electronic work paper and scheduling system to be used by the DIA staff. Training is being set up at the Sterling Building and is scheduled for next week.
  - d. Teresa Reynolds presented an update of on the current audit.
- VIII. Mr. Steen asked for public comment. Ms. Lesley DeSouza, the former Animal Shelter's Kennel Manager was in attendance. Ms. DeSouza asked questions about the auditing process relevant to the Kennel's audit. Ms. Harry responded to all questions. Ms. DeSouza also requested a formal meeting to discuss the Kennel Audit. Mr. Steen said that he did not object to making an appointment with Ms. DeSouza pertaining to any public comment.
- IX. The date of the next Audit Committee meeting will be announced.
- X. The meeting was adjourned at approximately 2:57 PM.

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Wade Steen, Chair

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