



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**MINUTES**

**Wednesday, October 15, 2014**

Members Present: Ken Surratt (representing the County Executive)  
C. Ellen Connally  
Michael Abouserhal  
Mark A. Parks, Jr., Chair

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

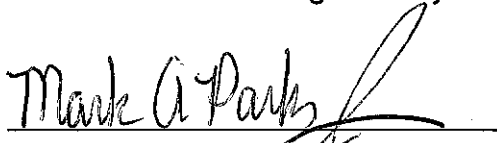
- I. A meeting of the Audit Committee, held at the Cuyahoga County Administrative Headquarters, 2079 East Ninth Street, Cleveland, Ohio, was called to order at 9:02 AM.
- II. A motion to approve the minutes of the meeting held September 10, 2014 was made by Ms. Connally and seconded by Mr. Surratt. The minutes were approved unanimously as presented.
- III. Mr. Parks asked for public comment related to items on the agenda. No comments were made.
- IV. Discussion ensued on the resignation of Jerry Brown. Mr. Brown, an external member (citizen volunteer) notified the County of his resignation on September 10, 2014. Jim Boyle from the Executive Office was informed and was advised to start the selection process to fill this position. Ms. Connally questioned whether or not the Audit Committee could offer a token payment to external members. Mr. Parks was not in support of such payment, but noted free parking could be offered in the form of parking vouchers for the Standard Parking garage located at 900 Prospect Garage. Mr. Parks asked the Committee to submit names of any prospects with an appropriate financial background. Suggestions for where to recruit included accounting associations, the City of Cleveland, and public accounting firms.

A motion to accept the resignation of Jerry Brown was made by Ms. Connally and seconded by Mr. Abouserhal. The Committee agreed unanimously.

- V. Mr. Parks explained the process the staff takes to prepare for the Auditor of the State's Exit Conference. It was noted that the County is currently in a better position than in prior years and is now up-to-date with all audits. Ms. Connally discussed the concerns of County Council, including the number of errors that continue each year, which leads to a perception of not clearing out the errors. Ms. Connally noted that special hearings are forthcoming. It was suggested that special hearings could be held by the Audit Committee as scheduled events allowing departments to show how errors will be remediated.
- VI. Other Business:
- a. Ms. Harry disclosed a close letter received from the Inspector General, and discussed how the reporting procedure poses issues--mainly that there are no guidelines set and the process ignores any professional courtesy between departments. A request was made to make changes to the close letter. Ms. Harry will update the Committee on the Inspector General's decision.
  - b. Ms. Harry discussed the prior recommendation for two new hires and informed the Committee that she will be hiring only one employee, and has decided to wait until 2015 to hire the second employee.
  - c. The six months Temporary Work Leave (TWL) extension for Cory Swaisgood ended on October 14, 2014, but was approved for one year. The position will be posted via the County site for one week.
  - d. A draft of the Treasury Department's Internal Audit was presented. There are a few outstanding issues. Once these issues are finalized a final report will be given to management of the Treasury Department for their response. An executive summary of the audit will be presented to the Audit Committee before the report is formally issued.
- VII. Mr. Parks asked for any public comments. There were no public comments.

VIII. The next Audit Committee meeting will be held on Tuesday, December 2, 2014, 9:00 AM to 10:30 AM.

IX. The meeting was adjourned at approximately 10:34 AM.

  
Mark A. Parks, Jr., Chair