



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**AGENDA - REVISED**

**Friday, February 10, 2017, 10:00 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 10, 2017
2. Roll Call
3. Public Comment - Related to Items on the Agenda
4. Approval of Minutes – November 4, 2016
5. Executive Session
  - a. Auditor of State post audit conference
6. Old Business:
  - a. Follow-up from County on Benefits Audit - Phase I
  - b. Follow-up from County on Audit Findings and Management Responses to County's 2015 Financial Audit Report
  - c. Follow-up from Law Department on Audit Committee's Auditable Universe
7. Other Business:
  - a. Election of Audit Committee Chairperson
  - b. Pre-Audit Discussion with Auditor of State on 2016 Financial Audit
  - c. Request for Approvals
    - i. Rose Karam, CFE, CIA as Audit Manager
    - ii. County Non-bargaining COLA
    - iii. Out-of-State Conference Travel
    - iv. Audit Management Software Invoice

- d. Report of Performance Relative to Prior Year Audit Plan
  - e. Discussion of Current Year Audit Plan
  - f. Update of Follow-up Review – Treasurer’s Office
  - g. Update of Current Internal Audit Engagement – Benefits Phase II
    - i. Health Plan Termination Dates
    - ii. Employee Medical Coverage
    - iii. Monitoring County’s FSA Account
  - h. Update of Current Internal Audit Engagement – Payroll
    - i. Employee Termination Process
    - ii. Segregation of Duties Violations
    - iii. Exempt Employees Receiving Overtime
  - i. Update on Department Position Vacancies
  - j. Independent Peer Review Process
  - k. Confirm Independence of Audit Personnel
  - l. Annual Review of Audit Committee Charter
  - m. Annual Review of Internal Audit Charter
  - n. Update of Internal Audit Policies
    - i. Defer to 2<sup>nd</sup> Quarter Meeting
8. Public Comment – Unrelated to Agenda
9. Next Meeting – Friday, April 21, 2017, 10:00 AM – 12:00 PM
10. Adjournment