



CUYAHOGA COUNTY AUDIT COMMITTEE

AGENDA

Thursday, March 24th, 2022, 9:00 AM – 12:00 PM

***Due to the COVID-19 pandemic, the Cuyahoga County Audit Committee has opted to hold virtual meetings at this time. As this meeting is being conducted remotely, in accordance with HB 51, interested persons may access the meeting via livestream by using the following link: <https://www.youtube.com/CuyahogaCounty>**

****Public comment for this meeting may be submitted in writing via email to the Director Internal Audit at mhouston@cuyahogacounty.us no later than 8:00 a.m. on Thursday, March 24, 2022.**

1. Call to Order – meeting of March 24, 2022
2. Roll Call
3. Public Comment - Related to Items on the Agenda
4. Election of Chairperson
5. Approval of Minutes – November 30, 2021
 - a. Presentation and discussion of proposal for meeting minute preparation
6. Executive Session (As Necessary)
7. Approval of Audit Committee 2022 Meeting Schedule
8. Old Business:
 - a. Member Reappointment
 - b. Follow-up Items from 4th Quarter Meeting
 - c. Bank Reconciliation
 - d. Audit Committee Jurisdictional Sub-Committee Update
 - e. External Auditor Transition Update

- f. Annual External Auditor Post Audit Meeting - 2020 Financial Statements
 - g. Annual External Auditor Pre-Planning Audit Meeting - 2022 Financial Statements
 - h. Recommendation for Revision to Cuyahoga County Charter
 - i. Semi-Annual Audit Issue Update
 - j. Management Update on 2020 Financial Audit Findings
9. Other Business:
- a. Confirm Independence of Audit Personnel
 - b. Resident Member Independence Disclosure
 - c. Discussion on Department Annual Performance Process
 - d. Director of Audit Annual Performance
 - 2021 Director Self Evaluation
 - 2022 Goals Approval
 - e. Schedule Update to Council
 - f. Report of Performance Relative to Prior Year Audit Plan
 - g. Approval of Frequency Guide for audit coverage
 - h. Approval of 2022 Audit Plan
 - Discussion on Benford Audit
 - i. Status of Current Engagements
 - Update on Current Consulting Engagements
 - Update on Current Audit Engagements
 - j. Current/Emerging Risks
10. Public Comment – Unrelated to Agenda
11. Next Meeting – Thursday, June 9, 2022, 9:00 AM – 12:00 PM
12. Adjournment