



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**AGENDA**

**Thursday, December 7, 2017, 1:30 PM – 4:00 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 December 7, 2017
2. Roll Call
3. Public Comment - Related to Items on the Agenda
4. Approval of Minutes – August 25, 2017
5. Executive Session (As Necessary)
6. Old Business:
  - a. Auditor of State Post Audit Conference with Audit Committee held September 29, 2017 on 2016 Financial Audit
7. Other Business:
  - a. Follow-up from County on Management Responses to the County's 2016 Financial Audit Report
  - b. Discussion on Development Loans
  - c. Update on Staff Auditor Vacancy
  - d. Peer Review Experience – Wayne County, Detroit, Michigan
  - e. Discussion on Legal Counsel
  - f. Revised Audit Committee Calendar
  - g. 2017 Risk Assessment Process
  - h. Discuss and Tentatively Approve 2018 Audit Plan

- i. Review of Audit Staff's Continuing Professional Education Credits
  - j. Approval of Human Resources Benefits Report – Full Insurance Review
  - k. Approval of Fiscal Office Payroll Audit Report
  - l. Approval of Crime Stoppers Follow-up Report
  - m. Update of Current Internal Audit Engagement – Benford's Law Audit
  - n. Update of Current Internal Audit Engagement – Employee Reimbursement Expense Audit
  - o. Update of Current Internal Audit Engagement – Procurement Audit on Select Category of Contracts
  - p. Personnel Review Commission Meeting Presentation – 11/1/2017
  - q. Reappointment of Audit Committee Member, Yvette Ittu
8. Public Comment – Unrelated to Agenda
9. Next Meeting – Thursday, February 1, 2018, 9:00 AM – 11:30 PM
10. Adjournment