



# Cuyahoga County Audit Committee

## MINUTES

*Friday, April 11, 2014*

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

Guests: Joe Boatwright Bonnie Inniss  
Valerie J. Harry Mike King

- I. A meeting of the Audit Committee, held at the Whitlatch Building, 1910 Carnegie Avenue, Cleveland, Ohio, was called to order at 02:08 PM.
- II. A motion to approve the minutes of the meeting held August 22, 2013 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. It was announced that Michael Abouserhal, a Westlake resident, will be confirmed by County Council to fill the vacant position on the Audit Committee. Mr. Abouserhal currently holds an executive position in finance and business services at Cuyahoga Community College, has served as assistant financial director of the City of Cleveland, and was the senior deputy auditor for the performance audit department of the Auditor of State. Mr. Abouserhal is expected to be an excellent addition to the Committee. Ms. Harry will be meeting with him next week.
- V. Ms. Harry proposed that Cory Swaisgood fill a Temporary Work Level for the open Internal Audit Manager's position in the Internal Audit Department. A \$60,000 salary was recommended for less than one year. During the temporary period, a staff auditor's position will be posted. Mr. Swaisgood may apply for the Internal Audit Manager's position when it is posted. This TWL will be effective beginning April, 14, 2014.

On a motion made by Ms. Connally, and seconded by Mr. Surratt, it was unanimously agreed that Cory Swaisgood fill the Temporary Work Level for the Internal Audit Manager's position at \$60,000 during the temporary period.

VI. Request for Approvals:

- a. Ms. Harry made a request for salary increases for the two staff auditors in the Internal Audit Department, Cory Swaisgood and Jeremy Hejnal. She states that her recommendation is based on salary surveys for the same positions in the public sector. Ms. Harry would like to move Mr. Swaisgood from step 6 to step 8 and Mr. Hejnal from step 2 to step 4 within the County's Non-Bargaining Salary Schedule A – 2013. Discussion ensued.

On a motion made by Mr. Surratt, and seconded by Ms. Connally, it was unanimously agreed that the recommended salary increases for Cory Swaisgood to step 8 and for Jeremy Hejnal to step 4 be approved.

- b. Ms. Harry requested approval for out of state travel to attend the 25<sup>th</sup> annual ACFE Global Fraud Conference, June 15-20, 2014, San Antonio, Texas. Ms. Harry states that the reviews for the Association of Certified Fraud Examiners (ACFE) are very positive and the event attracts approximately 3,000 attendees. A brochure featuring the conference was sent to members of the Audit Committee in advance of the meeting. The cost include: \$1,275 for conference, pre-conference, and post-conference sessions, \$353 airfare (subject to change), and hotel accommodations at \$169 per night plus applicable taxes. The funds have been budgeted and are available in the Internal Audit Department's current budget. Courses during this conference will provide 40 hours of continuing education credits.

On a motion made by Ms. Connally, seconded by Mr. Parks, it was unanimously agreed that Valerie Harry be approved to attend the 25<sup>th</sup> annual ACFE Global Fraud Conference, June 15-20, 2014, San Antonio, Texas.

- c. Ms. Harry asked for authorization to allow Cory Swaisgood and Jeremy Hejnal to travel to Florida to attend the Association of Local Government Auditors conference, to be held on May 5-7, 2014 in Tampa, FL. Ms. Connally notes that Ms. Harry as Director should be able to sign off to approve travel to conferences of this nature for her staff.

- VII. Ms. Harry presented an update on the current audit and anticipated audits.
- VIII. Mr. Parks asked for public comment. No comments were made.
- IX. The date of the next Audit Committee meeting will be announced, but is targeted for early July.
- X. The meeting was adjourned at approximately 2:53 PM.

  
Mark A. Parks, Jr., Chair