



**CUYAHOGA COUNTY  
AUDIT COMMITTEE**

**AGENDA**

**\*Due to the COVID-19 pandemic, the Cuyahoga County Administration Building is closed for public meetings at this time. As this meeting is being conducted remotely, in accordance with HB 197, interested persons may access the meeting Zoom Meeting:**

**Meeting ID: 991 5084 3120**

**Passcode: 65896375**

**One tap mobile**

**+13017158592,,93118801481# US (Washington DC)**

**+13126266799,,93118801481# US (Chicago)**

**Dial by your location**

**+1 301 715 8592 US (Washington DC)**

**+1 312 626 6799 US (Chicago)**

**+1 470 250 9358 US (Atlanta)**

**+1 470 381 2552 US (Atlanta)**

**+1 646 518 9805 US (New York)**

**+1 651 372 8299 US (Minnesota)**

**+1 786 635 1003 US (Miami)**

**+1 929 205 6099 US (New York)**

**+1 267 831 0333 US (Philadelphia)**

**+1 213 338 8477 US (Los Angeles)**

**+1 253 215 8782 US (Tacoma)**

**+1 346 248 7799 US (Houston)**

**+1 602 753 0140 US (Phoenix)**

**+1 669 219 2599 US (San Jose)**

**+1 669 900 6833 US (San Jose)**

**+1 720 928 9299 US (Denver)**

**+1 971 247 1195 US (Portland)**

**+1 206 337 9723 US (Seattle)**

**888 788 0099 US Toll-free**

**833 548 0276 US Toll-free**

**833 548 0282 US Toll-free**

**877 853 5247 US Toll-free**

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**Find your local number: <https://zoom.us/j/99150843120>.**

**\*\*Public comment for this meeting may be submitted in writing via email to the Director of Internal Audit at [mhouston@cuyahogacounty.us](mailto:mhouston@cuyahogacounty.us) no later than 12:00 p.m. on Thursday, April 1, 2021.**

1. Call to Order – meeting of April 1, 2021

2. Roll Call

3. Public Comment - Related to Items on the Agenda
4. Executive Session (As Necessary)
5. Old Business:
  - a. Follow-up Items from 4<sup>th</sup> Quarter Meeting
  - b. Management Update on 2019 Financial Audit Findings
  - c. Bank Reconciliation
  - d. Audit Committee Jurisdictional Review
6. Other Business:
  - a. Annual Auditor of State Pre-Audit Discussion - 2020 Financial Statements
  - b. Director of Audit Annual Performance – 2021 Goals Approval
  - c. Discussion on Audit Committee Approval Protocol
  - d. Independent Peer Review Update
  - e. Internal Audit Policy and Charter Updates
  - f. Schedule Update to Council
  - g. Report of Performance Relative to Prior Year Audit Plan
  - h. Discussion on Completion of Audits
  - i. Approval of 2021 Risk Assessment
  - j. Approval of 2021 Audit Plan
  - k. Status of Current Engagements
  - l. Current/Emerging Risks
7. Public Comment – Unrelated to Agenda
8. Next Meeting – Thursday, June 3, 2021 9:00 AM – 12:00 PM
9. Adjournment