MINUTES
CUYAHOGA COUNTY
AUDIT COMMITTEE
MEETING
Thursday May 28, 2026
9:00 AM – 12:00 PM

1. Call to Order – meeting of May 28, 2026

   The meeting was called to order at 9:03 am.

2. Roll Call

   Attending:
   Keith Libman, Audit Committee Chair
   Richard Molina - absent
   Meltrice Sharp
   Salvatore Talarico
   Trevor McAleer (alternate for Council President Dale Miller)
   Katie Gallagher (alternate for County Executive Chris Ronayne)
   Michael Chambers (Fiscal Officer)

3. Public Comment – Related to Items on the Agenda

   There was no public comment related to items on the agenda.

4. Approval of Minutes – February 5, 2026

   Trevor McAleer motioned to approve the February 5, 2026 minutes; Keith Libman seconded. The motion was unanimously approved.

5. Executive Session (As Necessary)

   Keith Libman motioned that the Committee go into Executive Session per ORC 121.22(G)(1) to consider the employment of a public employee. A roll call was taken and the motion was unanimously approved: Keith Libman, yea; Meltrice Sharp, yea; Salvatore Talarico, yea; Trevor McAleer, yea.

   The Executive Session was called to order at 9:07am. The Executive Session adjourned at 9:16a.m. Keith Libman then reconvened the general meeting.

6. Old Business:
   a. Director Evaluation

Keith Libman noted that the Director's 2026 evaluation process is complete.

Salvatore Talarico motioned to approve the DIA Director's 2026 evaluation for the period of 1/1/2025 to 12/31/2025; Meltrice Sharp seconded. The motion was unanimously approved.

b. Follow-up Items from 1st Quarter Meeting

Cory Swaisgood, DIA Director, presented the follow-up items. He noted that the Committee received a listing in their packet for review. Discussion ensued amongst the Committee members, with Cory Swaisgood addressing their questions.

Follow-up items discussed:

- Quality Assurance and Improvement Program – Peer Review work commenced in May, expected to conclude in September. Internal Assessment results were shared with Committee in March.
- Update to Council – Presented to Council on March 31st.
- Update Audit Coverage Requirements – See agenda item 6c.
- Director Evaluation – See agenda item 6a.

c. Update of Internal Audit Policies

Cory Swaisgood presented the updated Internal Audit Policies and Procedures Manual, noting that revisions were not recommended for today's meeting

Discussion ensued amongst the committee members on audit coverage requirements, with Cory Swaisgood addressing their questions. Director Swaisgood mentioned he will do additional research and comparisons to similar audit functions for guidance. Audit Manager Joshua Ault discussed original intent of the requirement. Chairman Keith Libman advised committee members this topic will be discussed in more detail at the next meeting.

7. Other Business:

a. Audit Department Salaries

Cory Swaisgood did not have any updates on department salaries.

b. Annual Review of Charters

Cory Swaisgood presented this agenda item to fulfill the annual requirement to review the County Charter, Audit Committee Bylaws, and Internal Audit Regulations.

Cory Swaisgood gave highlights on red lined items in the County Charter. Discussion ensued amongst the committee members regarding Charter commission implementation, with Cory Swaisgood addressing their questions. The Committee will discuss potential revisions to the County Charter again at the 1st quarter meeting in 2027.

c. 2026/2027 Budget Update

Cory Swaisgood presented updates to the 2026/27 budget.

Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

d. Outsourcing Audit Services

Cory Swaisgood provided an update on outsourcing audit services.

Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

e. Status of Current Engagements

Joshua Ault discussed the 2026 Audit Plan status and hours (budget versus actual) and status of all current engagements including those initiated from the 2026 Audit Plan. Discussion ensued amongst the committee members, with Cory Swaisgood addressing their questions.

8. Public Comment – Unrelated to Agenda

There was no public comment unrelated to items on the agenda.

9. Next Meeting – Thursday, September 17, 9:00 AM – 12:00 PM

No questions or comments were made.

10. Adjournment

Keith Libman motioned to adjourn the meeting; Salvatore Talarico seconded. The motion was unanimously approved at 10:05 am.

(signature kept on file)

Keith Libman, Chair

KL/ts