



CUYAHOGA COUNTY COUNCIL

FINANCE & BUDGETING COMMITTEE

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS

4th FLOOR

MEETING AGENDA

MONDAY, SEPTEMBER 14, 2026 — 1:00 P.M.

Committee Members

Meredith M. Turner, Chair | Dist. 9

Mark Casselberry, Vice Chair | Dist. 4

Michael J. Gallagher | Dist. 5

Michael J. Houser, Sr. | Dist. 10

Pernel Jones, Jr. | Dist. 8

Patrick Kelly | District 2

Robert E. Schleper, Jr. | District 6

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENT

4. APPROVAL OF MINUTES FROM THE JULY 27, 2026 MEETING

5. MATTERS REFERRED TO COMMITTEE

- a) R2026-0249: A Resolution accepting the revised rates as determined by the Budget Commission; authorizing the necessary tax levies and certifying them to the County Fiscal Officer, and declaring the necessity that this Resolution become immediately effective.
- b) R2026-0256: A Resolution authorizing an amendment to Contract No. 1725 with Clark, Schaefer, Hackett & Co. for annual audits for Calendar Years 2021-2025 for the period 9/30/2021-12/31/2026 to extend the time period to 12/31/2031, to extend the audit years through 2030, and for additional funds in the amount not-to-exceed \$2,852,000.00, effective upon signatures of all parties; authorizing the County Executive to execute the amendment and all other documents consistent with this Resolution; and declaring the necessity that this Resolution become immediately effective.

6. MISCELLANEOUS BUSINESS

7. ADJOURNMENT

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***Council Chambers is equipped with a hearing assistance system. If needed, please see the Clerk to obtain a receiver.*



CUYAHOGA COUNTY COUNCIL

FINANCE & BUDGETING COMMITTEE

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS

4th FLOOR

MEETING MINUTES

MONDAY, JULY 27, 2026 — 1:00 P.M.

Committee Members

Meredith M. Turner, Chair | Dist. 9

Mark Casselberry, Vice Chair | Dist. 4

Michael J. Gallagher | Dist. 5

Michael J. Houser, Sr. | Dist. 10

Pernel Jones, Jr. | Dist. 8

Patrick Kelly | District 2

Robert E. Schleper, Jr. | District 6

1. CALL TO ORDER

Chairwoman Turner called the meeting to order at 1:03 pm.

2. ROLL CALL

Ms. Turner asked Deputy Clerk Carter to call the roll. Committee members Turner, Casselberry, Gallagher and Houser were in attendance and a quorum was determined. Committee members Jones, Kelly and Schleper were absent. Council President Miller was also in attendance.

3. PUBLIC COMMENT

There were no public comments given.

4. APPROVAL OF MINUTES FROM THE JULY 13, 2026 MEETING

A motion was made by Mr. Houser, seconded by Mr. Casselberry and approved by unanimous vote to approve the minutes from the July 13, 2026 meeting.

5. MATTERS REFERRED TO COMMITTEE

a) None

There were no matters referred to Committee.

6. DISCUSSION

a) 2nd Quarter Financial Report

Mr. Walter Parfejewiec, Director of the Office of Budget and Management; and Mr. Michael Chambers, Fiscal Officer, addressed the Committee regarding the revenue and expenses for the General, Health and Human Services Levy & Tax Lien Sales Funds. Discussion ensued.

Committee members and Councilmembers asked questions of Messrs. Parfejewiec and Chambers pertaining to the item, which they answered accordingly.

b) Follow-up regarding Resolution No. R2026-0212

Mr. Parfejewiec addressed the Committee regarding Resolution No. R2026-0212. Discussion ensued.

Committee members and Councilmembers asked questions of Mr. Parfejewiec pertaining to the item, which he answered accordingly.

7. MISCELLANEOUS BUSINESS

There was no miscellaneous business.

8. ADJOURNMENT

With no further business to discuss, Chairwoman Turner adjourned the meeting at 1:33 p.m., without objection.

County Council of Cuyahoga County, Ohio

Resolution No. R2026-0249

Sponsored by: **County Executive
Ronayne/Fiscal Officer/Office of
Budget and Management**

A Resolution accepting the revised rates as determined by the Budget Commission; authorizing the necessary tax levies and certifying them to the County Fiscal Officer; and declaring the necessity that this Resolution become immediately effective.

WHEREAS, the County Council of Cuyahoga County, Ohio, met in regular session on the 18th of May, 2026; and

WHEREAS, this County Council, in accordance with the provision of law, has previously adopted an Alternative Tax Budget for the next succeeding fiscal year commencing January 1, 2027; and

WHEREAS, the Budget Commission of Cuyahoga County, Ohio, has certified its action thereon to this Council together with an estimate of the County Fiscal Officer of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within, the ten mill tax limitation; and

WHEREAS, it is necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue and to provide for the usual, daily operation of a County entity.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. That the rates as determined by the Budget Commission in its certification be, and the same are, hereby accepted.

SECTION 2. That there be, and is, hereby levied on the tax duplicate of said County, the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A
SUMMARY OF AMOUNT REQUIRED FROM GENERAL
PROPERTY TAX
APPROVED BY BUDGET COMMISSION AND COUNTY FISCAL
OFFICER'S ESTIMATE OF TAX RATES

County Fiscal Officer's Estimate of Tax Rate to be Levied

Tax Levy	Inside 10 Mill Limit	Outside 10 Mill Limit
General Fund	1.10	0.00
General Fund – Bond Retirement	0.35	0.00
Health & Human Services	0.00	4.70
Board of Developmental Disabilities	0.00	3.90
Health & Welfare	0.00	4.80
County Library	0.00	3.50
TOTAL	1.45	16.90

SECTION 3. That the Clerk of Council be, and she is, hereby instructed to transmit a certified copy of this Resolution to the County Fiscal Officer; one copy to the County Budget Commission and the Director, Office of Budget and Management.

SECTION 4. It is necessary that this Resolution become immediately effective for the usual daily operation of the County; the preservation of public peace, health, or safety in the County; and any additional reasons set forth in the preamble. Provided that this Resolution receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

SECTION 5. It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any

of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by _____, seconded by _____, the foregoing Resolution was duly adopted.

Yeas:

Nays:

County Council President

Date

County Executive

Date

Clerk of Council

Date

First Reading/Referred to Committee: September, 8, 2026

Committee(s) Assigned: Finance & Budgeting

Journal _____
_____, 20____



To: County Council

From: Walter Parfejewiec

Date: August 24, 2026

Re: Approving Tax Rates for 2027

Pursuant to **Ohio Revised Code §5705**, the County is required to accept the annual tax rates as confirmed by the Budget Commission. This is the last of a three-part process that begins with Council's adoption of the Alternative Tax Budget (R2026-0115). The intent of the Alternative Tax Budget is to estimate revenue generated by property tax levies for the coming year and to demonstrate, by way of the estimates, the need to continue to levy the taxes.

A total of 14.85 mills will be levied by the County in voted and unvoted millage in 2027 totaling \$440.8 million. The revenue generated by this millage supports general operations, debt service, health and human services, and programs and services for the developmentally disabled.

The adopted 2027 Alternative Tax Budget reflects an allocation of the 1.45 *inside* millage: 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund.

The Office of Budget and Management submits the authorizing resolution to the County's Budget Commission, who approves the tax rates and confirms the same to the Office of Budget and Management. The final step is for Council to accept – by way of resolution – the tax rates approved and confirmed by the Budget Commission.

Please contact Mike Chambers or I with any questions. Thank you.

County Council of Cuyahoga County, Ohio

Resolution No. R2026-0256

Sponsored by: County Executive Ronayne/Fiscal Department	A Resolution authorizing an amendment to Contract No. 1725 with Clark, Schaefer, Hackett & Co. for annual audits for Calendar Years 2021-2025 for the period 9/30/2021-12/31/2026 to extend the time period to 12/31/2031, to extend the audit years through 2030, and for additional funds in the amount not-to-exceed \$2,852,000.00, effective upon signatures of all parties; authorizing the County Executive to execute the amendment and all other documents consistent with this Resolution; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, the County Executive/Fiscal Department recommends an amendment to Contract No. 1725 with Clark, Schaefer, Hackett & Co. for annual audits for Calendar Years 2021-2025 for the period 9/30/2021-12/31/2026 to extend the time period to 12/31/2031, to extend the audit years through 2030, and for additional funds in the amount not-to-exceed \$2,852,000.00, effective upon signatures of all parties; and

WHEREAS, the annual audit is required per Ohio Revised Code Section 117.11; and

WHEREAS, this project is funded 100% General Fund; and

WHEREAS, it is necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. That the Cuyahoga County Council hereby authorizes an amendment to Contract No. 1725 with Clark, Schaefer, Hackett & Co. for annual audits for Calendar Years 2021-2025 for the period 9/30/2021-12/31/2026 to extend the time period to 12/31/2031, to extend the audit years through 2030, and for additional funds in the amount not-to-exceed \$2,852,000.00, effective upon signatures of all parties.

SECTION 2. That the County Executive is authorized to execute the amendment and all other documents consistent with this Resolution.

SECTION 3. It is necessary that this Resolution become immediately effective for the usual daily operation of the County; the preservation of public peace, health or safety in the County; and any additional reasons set forth in the preamble. Provided that this Resolution receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

SECTION 4. It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by _____, seconded by _____, the foregoing Resolution was duly adopted.

Yeas:

Nays:

County Council President

Date

County Executive

Date

Clerk of Council

Date

First Reading/Referred to Committee: September 8, 2026
Committee(s) Assigned: Finance & Budgeting

Journal _____
_____, 20____

PURCHASE-RELATED TRANSACTIONS

Title	Fiscal Office; Amendment to Existing Contract #1725 with Clark, Schaefer, Hackett & Co.; Auditing Services for an Extended 5-Year Term in the Amount of \$2,852,000.00 for Auditing of 2026-2030 Fiscal Years
Department or Agency Name	Fiscal Office
Requested Action	☐ Contract ☐ Agreement ☐ Lease ☒ Amendment ☐ Revenue Generating ☐ Purchase Order ☐ Other (please specify):

Original (O)/ Amendment (A-#)	Contract No. (If PO, list PO#)	Vendor Name	Time Period	Amount	Date BOC/Council Approved	Approval No.
O	1725	Clark, Schaefer, Hackett & Co.	9/30/2021 – 12/31/2026	\$2,320,000.00	12/7/2021	R2021-0255
A-1	1725	Clark, Schaefer, Hackett & Co.	1/1/2027 – 12/31/2031	\$2,852,000.00	Pending	Pending

Service/Item Description (include quantity if applicable). When submitting an amendment, address any changes to the time period of the agreement, reduction or addition of funds, changes to the existing scope of services, changes to service rates/costs, and retroactive applicability of the changes, if any.

The Fiscal Office is requesting approval to amend Contract #1725 with Clark, Schaefer, Hackett & Co. for the amount of \$2,852,000.00 for an additional 5-year period covering the 2026-2030 fiscal audit periods. The extended term of the contract amendment will be from 1/1/2027 through 12/31/2031 for the actual work/invoicing period.

Indicate whether: ☐ New service/purchase ☒ Existing service/purchase ☐ Replacement for an existing service/purchase (provide details in Service/Item Description section above)

For purchases of furniture, computers, vehicles: ☐ Additional ☐ Replacement
Age of items being replaced: _____ **How will replaced items be disposed of** _____

Project Goals, Outcomes or Purpose (list 3):

The County receives a clean audit opinion.

The County has no significant audit findings.

In the boxes below, list Vendor/Contractor, etc. Name, Street Address, City, State and Zip Code. Beside each vendor/contractor, etc. provide owner, executive director, other (specify). If there are multiple vendors copy this table and complete for each vendor.

Vendor Name and address:	Owner, executive director, other (specify):
Clark, Schaefer, Hackett & Co. 1422 Euclid Ave. Suite 708 Cleveland, Ohio 44115	Kerry Roe President
Vendor Council District:	Project Council District:

If applicable provide the full address or list the municipality(ies) impacted by the project.	

COMPETITIVE PROCUREMENT	NON-COMPETITIVE PROCUREMENT
RQ# _____ ☐ RFB ☐ RFP ☐ RFQ ☐ Informal ☐ Formal Closing Date: _____	Provide a short summary for not using competitive bid process. We currently are using this vendor for their external auditing services and wish to continue to do so. *See Justification for additional information.
The total value of the solicitation:	☐ Exemption
Number of Solicitations (sent/received) /	☐ State Contract, list STS number and expiration date ☐ Government Coop (Joint Purchasing Program/GSA), list number and expiration date
Participation/Goals (%): () DBE () SBE () MBE () WBE. Were goals met by awarded vendor per DEI tab sheet review? ☐ Yes ☐ No, please explain. If no, has this gone to the Administrative Reconsideration Panel? If so, what was the outcome?	☐ Sole Source ☐ Public Notice posted by Department of Purchasing. Enter # of additional responses received from posting ().
Recommended Vendor was low bidder: ☐ Yes ☐ No, please explain:	☐ Government Purchase ☐ Alternative Procurement Process
How did pricing compare among bids received?	☒ Contract Amendment - (list original procurement) RFP done by State Auditor's Office ☐ Other Procurement Method, please describe:

Is Purchase/Services technology related ☒ No ☐ Yes If yes, list date of TAC approval and answer the questions below.		
<table border="1"> <tr> <td>List date of TAC approval</td> <td>Date:</td> </tr> </table> ☐ Check if item on IT Standard List of approved purchase and provide date of TAC approval. ☐ Check if item is ERP related? ☐ No ☐ Yes.	List date of TAC approval	Date:
List date of TAC approval	Date:	
Are the purchases compatible with the new ERP system? ☐ Yes ☐ No, please explain.		

FUNDING SOURCE: Please provide the complete, proper name of each funding source (No acronyms). Include % for each funding source listed.

100% - General Fund

Is funding for this included in the approved budget? ☒ Yes ☐ No (if "no" please explain):

List all Accounting Unit(s) upon which funds will be drawn and amounts if more than one accounting unit.

FS100110 55030

Payment Schedule: ☒ Invoiced ☐ Monthly ☐ Quarterly ☐ One-time ☐ Other (please explain):

Provide status of project.

Is contract/purchase late ☒ No ☐ Yes, In the fields below provide reason for late and timeline of late submission

Reason:

Timeline

Project/Procurement Start Date (date your team started working on this item):

Date documents were requested from vendor:

Date of insurance approval from risk manager:

Date Department of Law approved Contract:

Detail any issues that arose during processing in Infor, such as the item being disapproved and requiring correction:

If late, have services begun? ☐ No ☐ Yes (if yes, please explain)

Have payments been made? ☐ No ☐ Yes (if yes, please explain)

HISTORY (see instructions):

Prior Original (O) and subsequent Amendments (A-#)	Contract No. (If PO, list PO#)	Vendor Name	Time Period	Amount	Date BOC/Council Approved	Approval No.

Department of Purchasing – Required Documents Checklist

Upload as “word” document in OnBase Document Management

RQ# (if applicable)	N/A
PO Code	EXMT
CM Contract #	1725

Late Submittal Required:	Yes ☐	No ☒
Why is the contract being submitted late?		
What is being done to prevent this from reoccurring?		

TAC Approval/Request Item?	Yes ☐	No ☒
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Contract Amendments Reviewed by Purchasing				
			Department Initials	Purchasing
Briefing Memo			CL	Attached
Justification Form			CL	OK
IG#	25-0294-REG 12/31/2029		CL	OK
Annual Non-Competitive Bid Contract Statement (<i>See Contracts Checklist Glossary on the intranet for form requirements</i>).	Date:		N/A	N/A
Debarment/Suspension Verified	Date:	8.10.2026	CL	OK
Auditor's Findings	Date:	8.10.2026	CL	OK
Independent Contractor (I.C.) Form	Date:	7.14.2026	CL	OK
Cover - <i>Master contracts only</i>			N/A	OK
Contract Evaluation – <i>if required provide most recent CM history on contract history table (see pg 2)</i>			CL	OK
TAC/CTO Approval or TAC Request Communication (<i>if required attach and identify relevant page # or meeting approval number</i>)			N/A	N/A
Checklist Verification			CL	OK

Other documentation may be required depending upon your specific item

Glossary of Terms at: <https://intranet.cuyahoga.cc/policies-procedures/procurement-information>

Reviewed by Law	
	Department Initials
Agreement/Contract and Exhibits	CL
Matrix Law Screen shot	CL
COI	N/A
Workers' Compensation Insurance	N/A
Original Executed Contract (containing insurance terms) & all executed amendments	CL

Department of Purchasing – Required Documents Checklist

CONTRACT SPENDING PLAN (revised attached 8/19/2026)

Time Period	Accounting Unit	Budget Edit Group	Activity Code	Amount
1/1/2027 – 12/31/2027	FS100110	Other Expenditures		\$520,000.00
1/1/2028 – 12/31/2028	FS100110	Other Expenditures		\$544,000.00
1/1/2029 – 12/31/2029	FS100110	Other Expenditures		\$568,000.00
1/1/2030 – 12/31/2030	FS100110	Other Expenditures		\$596,000.00
1/1/2031 – 12/31/2031	FS100110	Other Expenditures		\$624,000.00
			TOTAL	\$2,852,000.00

CONTRACT SPENDING PLAN (revised attached 8/18/2026)

Time Period	Accounting Unit	Budget Edit Group	Activity Code	Amount
1/1/2027 – 12/31/2027	FS100110	Other Expenditures		\$520,000.00
1/1/2028 – 12/31/2028	FS100110	Other Expenditures		\$540,000.00
1/1/2029 – 12/31/2029	FS100110	Other Expenditures		\$568,000.00
1/1/2030 – 12/31/2030	FS100110	Other Expenditures		\$596,000.00
1/1/2031 – 12/31/2031	FS100110	Other Expenditures		\$624,000.00
			TOTAL	\$2,852,000.00

(spend plan \$540K vs fee schedule \$544K)

CONTRACT SPENDING PLAN

Time Period	Accounting Unit	Budget Edit Group	Activity Code	Amount
1/1/2026 – 12/31/2026	FS100110	Other Expenditures		\$520,000.00
1/1/2027 – 12/31/2027	FS100110	Other Expenditures		\$540,000.00
1/1/2028 – 12/31/2028	FS100110	Other Expenditures		\$568,000.00
1/1/2029 – 12/31/2029	FS100110	Other Expenditures		\$596,000.00
1/1/2030 – 12/31/2030	FS100110	Other Expenditures		\$624,000.00
1/1/2031 – 12/31/2031				
			TOTAL	\$2,852,000.00

(2026 doubled, not thru amend end date; spend plan \$540K vs fee schedule \$544K)

CONTRACT HISTORY (see Contract Evaluation, if applicable/ to be completed by Department)

CE/AG# (if applicable)	
RQ# (if applicable)	
CM Contract #	1725

Department of Purchasing – Required Documents Checklist

	Original Amount	Amendment Amount (if applicable)	Original Time Period/Amended End Date	BOC/ Resolution Approval Date	BOC/ Resolution Approval #
Original Amount	\$2,320,000.00		9/30/2021 – 12/31/2026	12/7/2021	R2021-0255
Prior Amendment Amounts (list separately) (A-#)		\$			
		\$			
		\$			
Pending Amendment		\$2,852,000.00	1/1/2027 – 12/31/2031	Pending	Pending
Total Amendments		\$2,852,000.00			
Total Contract Amount		\$5,172,000.00			

PURCHASING USE ONLY

Prior Resolutions:	R2021-0255
Current CM#:	1725
Vendor Name: (if applicable include any fka, dba, or aka's)	Clark, Schaefer, Hackett & Co.
Time Period:	9/30/2021-12/30/2026 EXT 12/31/2031
Amount:	Add'l \$2,852,000.00mm
History/Contract Evaluation:	OK
Electronic Language:	☐ Yes If No, ☒ select box to indicate "WET" signature required
Purchasing Notes:	8/19/2026A: 2027 Line entry to be completed once the new year budget has opened, no funds being certified at this time. 8/19/2026: Attach revised checklist as contract spending plan does not total amount of amendment or match the schedule of fees in the amendment, as previously noted. 8/18/2026: Attach revised checklist as contract spending plan does not go through complete extension of amendment through 2031 & doubles the 2026 payment, and does not total amount of amendment or match the schedule of fees in the amendment.
Purchasing Agents Initials and date of approval	OK, ssp 8/19/2026A

Department of Purchasing – Required Documents Checklist

Contract Mgmt & Sourcing - Info | *Cuyahoga Co - Extension Agree | Active Registered Contractors | Junk Email - Samantha Powell - C | +

https://cspprod-frm01.cloud.intel.com:1443/mscm/ContractManager/document/ContractComment%28CUYA%2C172552C45%25 Attachment File

Draw

Cuyahoga County

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
TO SUPPORT THE TOTAL ALL-INCLUSIVE FIXED FEE
FOR AUDIT SERVICES - January 1, 2026 through December 31, 2030 EXTENSION

	Hours	Average Hourly Rate	Total Fixed fee	Amount attributed to MBE/EDBE (if applicable)
Partners	400			
Managers	800			
Supervisory staff				
Staff	2200			
Other (specify): MILE	800			
Total for period ending 2026	4,000	\$ 130.00	\$ 520,000.00	\$ 76,000

	Hours	Average Hourly Rate	Total Fixed fee	Amount attributed to MBE/EDBE (if applicable)
Fiscal period ending 2027	4000	\$ 136.00	\$ 544,000.00	\$ 116,000
Fiscal period ending 2028	4000	\$ 142.00	\$ 568,000.00	\$ 85,200
Fiscal period ending 2029	4000	\$ 149.00	\$ 596,000.00	\$ 89,400
Fiscal period ending 2030	4000	\$ 156.00	\$ 624,000.00	\$ 93,600
Total for fiscal periods 2026 - 2030	20000	\$	\$ 2,852,000.00	\$ 427,800.00

Search

9:12 AM 8/18/2026

AutoSave | Book1 - Excel

File Home Insert Draw Page Layout Formulas Data Review View Automate Add-ins Help Nitro PDF Pro

Font Font Size Paragraph Alignment Number Styles Cells Editing Security Add-ins

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1								42100			\$ 520,000.00																	
2								23100			\$ 544,000.00																	
3								23100			\$ 568,000.00																	
4								89300			\$ 596,000.00																	
5											\$ 624,000.00																	
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Sheet1

Ready | Accessibility: Good to go

9:10 AM 8/18/2026



JUSTIFICATION FOR USE OF NON-COMPETITIVE PROCESS

The County requires submitting departments to provide a business case which includes specific details supporting the contract/purchase being made.

As a consequence, departments need to provide detailed information justifying any purchases to be made non-competitively. The County has developed a justification packet for completion. If submitting a request for a non-competitive purchase, the department must complete this form, and attach it (along with supporting documentation) in the procurement software system.

A review of the contract/purchase request will not be completed without a signed completed justification packet uploaded as an attachment when submitting the contract/purchase request in the procurement software system. It is critically important, and incumbent upon the department to fully and accurately complete the form in order to avoid any lengthy and unnecessary delays in processing the contract/purchase request.

Requestor	Chelsea Lednik
Requestor Phone Number	216-698-2004
Date	08/10/2026
Requisition Number	N/A

OPERATING DEPARTMENT & ACTIVITY: (Choose 1)

The Fiscal Office plans to amend Contract No. 1725 with Clark, Schaefer, Hackett & Co. to extend the time period of the contract for a period of 5 years through 12/31/2031 for external auditing services in the amount of \$2,852,000.00.

Check the appropriate box:

Governmental Purchase - County Code 501.12 (B)(2)(vi)

State Contract Purchase – County Code 501.12(B)(2)(x)

Lower than State Contract Purchase - County Code 501.12(B)(2)(ix)

Cooperative Purchasing - County Code 501.12(B)(2)(ix)

Federal Contracts

Joint Purchasing Programs (includes GSA)

X Contract Amendment

Contract # 1725 RQ#

RFP Exemption – County Code 501.12(B)(2)(xi)

Community Rehabilitation Program (CRP) - O.R.C. 125.60 - O.R.C. 125.607

Public Utility (911 System) - O.R.C. 128.03(F)

Exemption from Aggregation of Contracts -County Code 501.05(C)(2)

Alternative Procurement Process – County Code 501.12(B)(2)(vii)

Federal, State, or Other Grant Application Program (County Code 501.12(B)(2)(viii)

Revised: 11/13/2025

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1. Description of Supplies or Services, amount of purchase; if a contract or an amendment list start date and end date, and/or scope change if an amendment.

This amendment will extend the term of the existing contract #1725 for an additional 5-years of annual fiscal audits beginning fiscal years 1/1/2026 through 12/31/2030. The actual work will be performed through 12/31/2031.

If contract or contract amendment term has begun, please respond to questions 1a. and 1b below:

1a. Why is the contract/amendment being submitted late?

N/A

1b. What is being done to prevent this from reoccurring?

N/A

2. Funding Source(s) including percentage breakdown and the actual fund name(s).

General Fund – 100%

3. Was the specific project funding included in OBM-approved budget for the current year? If not, please explain.

Annual audits have been, and will continue to be, included in the annual budget requirements.

4. Rationale Supporting the Use of the Selected Procurement Method (include state contract # or cooperative purchasing contract # and expiration date)

The Auditor of State performed the RFP and selected the respective vendor to perform the audits as described above.

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5. What other available options and/or vendors were evaluated? If none, include the reasons why (*Attach supporting documentation such as other vendor quotes/pricing*).

I was not provided the listing the state obtained/evaluated related to the RFP they performed originally.

6. What ultimately led you to this product or service? Why was the recommended vendor selected? How was it determined that the anticipated cost is fair and reasonable? (*Attach supporting documentation*).

Vendor is originally selected by the State Auditor's Office.

7. Provide an explanation of unacceptable delays in fulfilling the County's need that would be incurred if award was made through a competitive process. (*Attach supporting documentation*).

N/A

8. Describe what future plans, if any, your department can take to permit competition before any subsequent purchases of the required supplies or services. In none, please explain why.

N/A – State Auditor's Office performs the selection.

CERTIFICATION REQUIREMENTS

I certify that the information contained in and attached to this Justification is accurate and complete to support the recommendation.

I further certify that the attached narrative justification verifies Cuyahoga County's minimum need or schedule requirements and any rationale used to justify the non-competitive request.

Signature of Director:



Date: 8-11-2024

RQ# _____

Procurement software system title:

CONTRACT EVALUATION FORM

Contractor	Clark, Schaefer, Hackett & Co.				
Current Contract History: CE/AG# (if applicable) Infor/Lawson PO#:	1725				
RQ#					
Time Period of Original Contract	9/30/2021 – 12/31/2026				
Background Statement	This is a 5-year contract where the vendor performs annual audits of Cuyahoga County's basic financial statements, prepared using accounting principles, for the fiscal years 2021-2025, with the actual work being performed until 12/31/2026.				
Service Description	Perform annual audits on Cuyahoga County Issue reports based on the annual audits				
Performance Indicators	The performance of annual audits of the fiscal years 2021-2025 and issues based off of the reports of those audits.				
Actual Performance versus performance indicators (include statistics):	The vendor has performed very well and we are satisfied with their services.				
Rating of Overall Performance of Contractor	Superior	Above Average	Average	Below Average	Poor
Select One (X)		X			
Justification of Rating	The vendor has performed very well and we are satisfied with their services.				
Department Contact	Chelsea Lednik				
User Department	Fiscal Office				

Date	7/14/2026
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