



## Minutes

### Audit Committee

Board Room, 1900 Polaris Parkway, Suite 201, Columbus, Ohio 43240

Thursday, December 15, 2022, 9:00 a.m.

**Present:** Sergeant Brice Nihiser, *Chair*; Trooper Derek Malone, *Vice-Chair*; Sergeant (ret.) Michael Kasler; Trooper Cynthia Wilt

**Absent:** Colonel Charles Jones

**Others Present:** Michael Press, *General Counsel*; Brian Fike, *Finance Director*; Holly Carr, *Executive Assistant*; Charmaine Carter, *System Accountant*; Captain Matthew Them, Lieutenant Christian Niemeyer, and Craig Warnimont, *Trustees*; Lisa Skapura and Jon Keenan (remote), *Summit County Internal Audit Department*

### Proceedings:

- At 9:00 a.m., Nihiser called the meeting to order.
- **To approve the minutes of the June 16, 2022 meeting, (motion by Kasler; second by Wilt; motion carried unanimously.)**
- **To select Derek Malone as Chair of the Audit Committee, (motion by Nihiser; second by Kasler; Malone abstained - all others yea; motion carried.)**
- **To select Cynthia Wilt as Vice-Chair of the Audit Committee, (motion by Kasler; second by Malone; Wilt abstained - all others yea; motion carried.)**
- Lisa Skapura from Summit County Internal Audit Department complimented the staff for their work and reported the 2022 internal audit performed by Summit County went exceptionally well.
- Skapura presented the 2022 Performance Audit Report, which focused on purchasing and expenditures, procurement card, and the Medicare health care transition. A small issue was noted regarding the health reimbursement arrangement (HRA), and actions were taken to address the issue during the audit.
- Fike presented the HPRS Accounting Policy & Procedures, which is required to be reviewed annually by the committee and reported only clean-up changes were made.
- **To approve the HPRS Accounting Policy & Procedures as presented by staff, (motion by Wilt; second by Kasler; motion carried unanimously.)**
- Fike presented the Internal Controls Manual.
- Discussion ensued.

- **To approve the Internal Controls Manual as presented by staff, (motion by Wilt; second by Malone; motion carried unanimously.)**
- At 9:24 a.m., Nihiser declared the meeting adjourned.
- The next regular meeting of the Audit Committee is currently scheduled for 9:00 a.m. on February 16, 2023, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**June 15, 2023**

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Approved by Derek Malone, Chair

Date

To review any referenced documents, please contact Holly Carr, [hcarr@ohprs.org](mailto:hcarr@ohprs.org).