



## Minutes

### Audit Committee

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

Thursday, December 21, 2023, 9:00 a.m.

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

**Absent:** None

**Others Present:** Carl Roark, Executive Director; Michael Press, *General Counsel (via Zoom)*; Anthony Bradshaw, *Operations Manager*; Brian Fike, *Finance Director*; Holly Carr, *Executive Assistant*; Captain Matthew Them and Lieutenant Christian Niemeyer, *Trustees*; Samuel Peppers, *Assistant Attorney General*; Lisa Skapura and Jon Keenan (remote), *Summit County Internal Audit Department*

### Proceedings:

- At 9:01 a.m., Malone called the meeting to order.
- **To approve the minutes of the June 15, 2023 meeting, (motion by Nihiser; second by Wilt; motion carried unanimously.)**
- **To select Derek Malone as Chair of the Audit Committee, (motion by Kasler; second by Nihiser; Malone abstained - all others yea; motion carried.)**
- **To select Cynthia Wilt as Vice-Chair of the Audit Committee, (motion by Malone; second by Kasler; Wilt abstained - all others yea; motion carried.)**
- Lisa Skapura from Summit County Internal Audit Department complimented the staff for their work and reported the 2023 internal audit went exceptionally well.
- Skapura presented the 2023 Performance Audit Report, which focused on cost-of-living adjustment (COLA), retroactive pay adjustment, and pension payments. A small issue was noted regarding the cost-of-living adjustment and pension payments, and actions were taken to address the issue during the audit.
- Fike presented the HPRS Internal Controls Manual, which is required to be reviewed annually by the committee and reported no changes were made.
- **To approve the HPRS Internal Controls Manual as presented by staff, (motion by Malone; second by Kasler; motion carried unanimously.)**
- The committee reviewed the latest trustee expense reports and confirmed they are compliant with HPRS policies.

- **Motion: To deem the trustee expense reports reviewed to-date compliant with HPRS policy, (motion by Jones; second by Wilt; motion carried unanimously.)**
- At 9:19 a.m., Malone declared the meeting adjourned.
- The next regular meeting of the Audit Committee is currently scheduled for 9:00 a.m. on February 15, 2024, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**February 15, 2024**

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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).