



## Minutes

### Audit Committee

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

Thursday, June 15, 2023, 9:00 a.m.

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

**Absent:** Colonel Charles Jones

**Others Present:** Carl Roark, Executive Director; Michael Press, *General Counsel*; Anthony Bradshaw, *Operations Manager*; Brian Fike, *Finance Director*; Holly Carr, *Executive Assistant*; Captain Matthew Them and Lieutenant Christian Niemeyer, *Trustees*; Maggie O'Shea, *Assistant Attorney General*; Leigha Moran and Danny Sklenicka, *Rea & Associates*

### Proceedings:

- At 9:00 a.m., Malone called the meeting to order.
- **To approve the minutes of the December 15, 2022 meeting, (motion by Kasler; second by Nihiser; motion carried unanimously.)**
- Press presented the Audit Committee Charter and 2023 Work Plan and advised there were only minor changes.
- **To approve the Audit Committee Charter and 2023 Work Plan as presented, (motion by Malone; second by Kasler; motion carried unanimously.)**
- Leigha Moran and Danny Sklenicka from Rea & Associates reported on the audit of HPRS's December 31, 2022 financial statements and noted the audit resulted in an unmodified opinion.
- Sklenicka noted there were no material weaknesses or significant deficiencies found.
- Fike reported the 2022 HPRS Annual Comprehensive Financial Report was in its final stage and on track to be submitted to the Auditor of State and the Office of Budget and Management by the June 30<sup>th</sup> deadline.
- Fike recommended the re-hiring of Summit County Internal Audit Department for 2023 and presented a proposed scope of work and plan, not to exceed \$20,000. Items they will review include retro pay adjustment, IT security, Cost of Living Adjustment (COLA), and pension payments (not COLA).
- Summit County will present their final report at the December Board meeting.

- **Motion: To recommend the board approve the hiring of Summit County Internal Audit Department to provide audit services in 2023 for an amount not to exceed \$20,000 and to authorize the executive director to enter into an agreement with terms in the best interest of HPRS, (motion by Nihiser; second by Kasler; motion carried unanimously.)**
- Press presented a review of the OAC and ORC including a memo with his findings and recommendations.
- 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 Wilt; second by Nihiser; motion carried unanimously.)**
- At 9:22 a.m., Malone declared the meeting adjourned.
- The next regular meeting of the Audit Committee is currently scheduled for 9:00 a.m. on October 19, 2023, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**December 21, 2023**

Approved by Derek Malone, Chair

Date

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