



## Minutes

### Audit Committee

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

Thursday, February 15, 2024, 9:00 a.m.

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

**Absent:** Colonel Charles Jones

**Others Present:** Carl Roak, *Executive Director*; Michael Press, *General Counsel*; Holly Carr, *Executive Assistant*; Charmaine Carter, *System Accountant*; Major Matthew Them, Lieutenant Christian Niemeyer, *Trustee*, Maggie O'Shea, *Assistant Attorney General*

### Proceedings:

- At 9:07 a.m., Malone called the meeting to order.
- **To approve the minutes of the December 21, 2023 meeting, (motion by Kasler; second by Wilt; motion carried unanimously.)**
- Press presented the Audit Committee Charter and 2024 Work Plan and advised there were only minor changes.
- **To approve the Audit Committee Charter and 2024 Work Plan as presented, (motion by Malone; second by Kasler; motion carried unanimously.)**
- Press recommended the hiring of Summit County Internal Audit Department for 2024 and presented a proposed scope of work and plan, not to exceed \$20,000, to include an overall risk assessment. This assessment will be incorporated into future audits.
- **Motion: To recommend the Board approve the hiring of Summit County Internal Audit Department to provide audit services in 2024 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 Malone; second by Wilt; 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 Kasler; second by Nihiser; motion carried unanimously.)**
- At 9:14 a.m., Malone declared the meeting adjourned.

- The next regular meeting of the Audit Committee is currently scheduled for 9:00 a.m. on April 18, 2024, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**April 18, 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).