



## Minutes

### Audit Committee

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

Thursday, December 19, 2025, 9:00 a.m.

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

**Absent:** Colonel Charles Jones

**Others Present:** Carl Roark, *Executive Director*; Michael Press, *General Counsel*; Anthony Bradshaw, *Chief Operations Officer*; Charmaine Carter, *System Accountant*; Jackie Huntzinger, *Project Manager*; Maggie O'Shea, *Assistant Attorney General*

### Proceedings:

- At 9:00 a.m., Malone called the meeting to order.
- **To approve the minutes of the October 16, 2025 meeting, (motion by Nihiser; second by Kasler; motion carried unanimously.)**
- Lisa Skapura from Summit County Internal Audit Department complimented the staff for their work and reported the 2025 internal audit went exceptionally well.
- Skapura presented the 2025 Performance Audit Report, which focused on purchasing and expenditures, revenue, payroll, ORC compliance, investments, and human resources. Skapura described the issues as minor, and noted that most were corrected immediately, with a management action plan agreed to for the remainder.
- Roark presented the HPRS Accounting Policy and Procedures, which is required to be reviewed annually by the committee, and reported minor changes were made.
- **To recommend the board approve the HPRS Accounting Policy and Procedures 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 Kasler; second by Wilt; motion carried unanimously.)**
- At 9:23 a.m., Malone declared the meeting adjourned.
- The next regular meeting of the Audit Committee is currently scheduled on February 19, 2026, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**April 16, 2026**

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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).