



## Minutes

### Audit Committee

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

Thursday, December 19, 2024, 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*; Anthony Bradshaw, *Operations Manager*; Brian Fike, *Finance Director*; Holly Carr, *Executive Assistant*; Charmaine Carter, *System Accountant*; Lieutenant Christian Niemeyer, Retired Major Darryl Anderson, and Craig Warnimont, *Trustees*; Samuel Peppers and Henrique Geigel, *Assistant Attorney General*; Lisa Skapura and Jon Keenan (remote), *Summit County Internal Audit Department*

### Proceedings:

- At 9:00 a.m., Malone called the meeting to order.
- **To approve the minutes of the October 17, 2024 meeting, (motion by Malone; second by Kasler; motion carried unanimously.)**
- Lisa Skapura from Summit County Internal Audit Department complimented the staff for their work and reported the 2024 internal audit went exceptionally well.
- Skapura presented the 2024 Risk Assessment Report, which focused on Fiduciary Audit Recommendations, Public Exposure, Financial Exposure, Compliance with Laws and Regulations, Employee Turnover, Complexity of Transactions, Existence of Policies and Procedures, Internal Audit Findings, and Financial Audit Findings.
- 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 9:06 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 20, 2025, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**February 20, 2025**

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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).