



## Minutes

### Audit Committee

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

Thursday, December 16, 2021, 9:00 a.m.

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

**Absent:** Colonel Richard Fambro

**Others Present:** Carl Roark, *Executive Director*; Michael Press, *General Counsel*; Brian Fike, *Finance Director*; Holly Carr, *Executive Assistant*; Lisa Skapura, *Summit County Internal Audit Department*; Sergeant Christian Niemeyer, *Trustee*; Maggie O'Shea, *Assistant Attorney General*

### Proceedings:

- At 9:00 a.m., Nihiser called the meeting to order.
- **To approve the minutes of the June 17, 2021 meeting, (motion by Kasler; second by Wilt; motion carried unanimously.)**
- **To select Brice Nihiser as Chair of the Audit Committee, (motion by Kasler; second by Kasler; Nihiser abstained - all others yea; motion carried.)**
- **To select Derek Malone as Vice-Chair of the Audit Committee, (motion by Kasler; second by Wilt; Malone abstained - all others yea; motion carried.)**
- Lisa Skapura from Summit County Internal Audit Department complimented the staff for their work and reported the 2021 internal audit performed by Summit County went exceptionally well.
- Skapura presented the 2021 Performance Audit Report, which focused on benefit eligibility, health care premiums, and investment manager fees. A small issue was noted regarding the records for benefit eligibility, and HPRS policy was updated to address the issue during the audit.
- Fike presented the Internal Controls Manual, which is required to be reviewed annually by the committee and reported no changes were made.
- **To approve the Accounting Policy & Procedures as presented by staff, (motion by Nihiser; second by Malone; 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 Wilt; second by Kasler; motion carried unanimously.)**
- At 9:15 a.m., Nihiser declared the meeting adjourned.
- The next regular meeting of the Audit Committee is currently scheduled for 9:00 a.m. on February 17, 2022, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

*Minutes submitted by Holly Carr, Executive Assistant*

**Signature on File**

**April 21, 2022**

---

Approved by Brice Nihiser, Chair

Date

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