



Minutes

Audit Committee

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

Thursday, December 17, 2020, 9:00 a.m.

Present: Trooper Brice Nihiser, *Chair*; Sergeant Jeremy Mendenhall, *Vice-Chair*; Colonel Richard Fambro; Sergeant (ret.) Michael Kasler; Trooper Cynthia Wilt

Absent: none

Others Present: Carl Roark, *Executive Director*; Michael Press, *General Counsel*; Brian Fike, *Finance Director*; Holly Carr, *Executive Assistant*; Lisa Skapura and Jon Keenan, *Summit County Internal Audit Department*; Major (ret.) Darryl Anderson, *Trustee*; Mary Therese Bridge, *Assistant Attorney General*; Sergeant Kevin Kelley

Proceedings:

- At 9:00 a.m., Nihiser called the meeting to order.
- **To approve the minutes of the June 18, 2019 meeting, (motion by Fambro; second by Kasler; motion carried unanimously.)**
- **To select Brice Nihiser as Chair of the Audit Committee, (motion by Kasler; second by Mendenhall; Brice Nihiser abstained - all others yea; motion carried.)**
- **To select Jeremy Mendenhall as Vice-Chair of the Audit Committee, (motion by Kasler; second by Fambro; Jeremy Mendenhall abstained - all others yea; motion carried.)**
- Lisa Skapura from Summit County Internal Audit Department complimented the staff for their work and reported the 2020 internal audit performed by Summit County went exceptionally well.
- Skapura presented the 2020 Performance Audit Report, which focused on Ohio Revised Code (ORC) Compliance and Investment Managers' Fees and reported no issues were noted.
- Fike presented the Internal Controls Manual, which is required to be reviewed annually by the committee and reported only a few minor clean-up changes were made.
- **To approve the Accounting Policy & Procedures as presented by staff, (motion by Kasler; 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 Wilt; second by Kasler; motion carried unanimously.)**
- At 9:14 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 18, 2021, at 1900 Polaris Parkway, Suite 201, Columbus, Ohio, 43240.

Minutes submitted by Holly Carr, Executive Assistant

Signature on File

June 17, 2021

Approved by Brice Nihiser, Chair

Date

To review any referenced documents, please contact Holly Carr, 614.430.3555 (direct), hcarr@ohprs.org.