



**AGENDA**  
**CUYAHOGA COUNTY COMMITTEE OF THE WHOLE MEETING**  
**TUESDAY, JULY 28, 2015**  
**CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS**  
**C. ELLEN CONNALLY COUNCIL CHAMBERS – 4<sup>TH</sup> FLOOR**  
**4:00 PM**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENT RELATED TO AGENDA**

**4. ITEM REFERRED TO COMMITTEE**

- a) R2015-0116: A Resolution providing for the submission to the electors of the County of Cuyahoga an amendment to Article XI, Section 11.01 of the Charter of Cuyahoga County to ensure the independence of the auditing function by providing that the County Audit Committee consist of the President of Council and four residents of the county with experience in the field of auditing who are to be appointed by the County Executive and confirmed by Council, and declaring the necessity that this Resolution become immediately effective.

**5. MISCELLANEOUS BUSINESS**

**6. PUBLIC COMMENT UNRELATED TO AGENDA**

**7. ADJOURNMENT**

*\*Complimentary parking for the public is available in the attached garage at 900 Prospect. A skywalk extends from the garage to provide additional entry to the Council Chambers from the 5th floor parking level of the garage. Please see the Clerk to obtain a complimentary parking pass.*

*\*\*Council Chambers is equipped with a hearing assistance system. If needed, please see the Clerk to obtain a receiver.*

# County Council of Cuyahoga County, Ohio

## Resolution No. R2015-0116

<p>Sponsored by: <b>Councilmembers Greenspan and Miller</b></p> <p>Co-sponsored by: <b>Councilmember Schron</b></p>	<p><b>A Resolution</b> providing for the submission to the electors of the County of Cuyahoga an amendment to Article XI, Section 11.01 of the Charter of Cuyahoga County to ensure the independence of the auditing function by providing that the County Audit Committee consist of the President of Council and four residents of the county with experience in the field of auditing who are to be appointed by the County Executive and confirmed by Council, and declaring the necessity that this Resolution become immediately effective.</p>
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WHEREAS, Article XII, Section 12.10 of the Charter of Cuyahoga County provides that “Proposed amendments to this Charter shall be submitted to the electors of the County in the manner provided for by the Ohio Constitution”; and

WHEREAS, Article X, Section 4 of the Ohio Constitution provides that the “legislative authority... of any county may by a two-thirds vote of its members” submit by resolution charter amendments to the electors of the county “to be voted upon at the first general election occurring not sooner than sixty days after their submission”; and

WHEREAS, the Association of Local Government Auditors’ Model Legislative Guidelines for Local Government Auditors state “[a]udit committees should be independent of management,” and “[t]o enhance the independence of the [audit] committee, and to enable the auditors to communicate freely, no members of the audit committee should be employees of the entity management;” and

WHEREAS, this Council believes it is in the best interest of the citizens of the County of Cuyahoga to amend the County Charter to change the composition of the County Audit Committee and ensure the independence of the County’s audit function.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:**

**SECTION 1.** Pursuant to Article X, Section 4 of the Ohio Constitution and Article XII, Section 12.10 of the Charter of the County of Cuyahoga, this Council hereby authorizes and directs that there shall be submitted to a vote of qualified electors of the County of Cuyahoga, at the general election to be held on Tuesday, the 3<sup>rd</sup> day of November, 2015, the question of amending Article XI, Section 11.01 of the Charter of the County of Cuyahoga, the respective text to be as set forth herein, with boldfaced text being added and stricken text being deleted as follows:

## ARTICLE XI – INTERNAL AUDITING

### SECTION 11.01 COUNTY AUDIT COMMITTEE

The County Audit Committee shall provide internal auditing to assist the County Executive, Fiscal Officer, the Council, and other county officers and departments, institutions, boards, commissions, authorities, organizations, and agencies of the County government funded in whole or in part by County funds in providing taxpayers of the County with efficient and effective services. **To ensure the independence of the auditing function** ~~The County Audit Committee shall consist of the Fiscal Officer, who shall serve as chair of the committee, the County Executive, the President of Council~~ **or a member of Council appointed by the President of Council** and ~~two~~ **four** residents of the County **with experience in the field of auditing, accounting, government operations, or financial reporting who shall be** appointed by the County Executive and confirmed by Council for **staggered four year** terms ~~ending one year, and two years, ending at the end of each calendar year~~, following the end of the term of the office of the ~~then~~ County Executive. **The County Executive and Fiscal Officer shall serve as non-voting, ex officio members. The County Audit Committee shall elect a chairperson at the first regular meeting in each calendar year.** Upon a vacancy of an appointed position on the County Audit Committee, the County Executive shall appoint a replacement to fill the incomplete term, subject to confirmation by Council. An appointed member of the County Audit Committee may be removed by a vote of a majority of the County Audit Committee, subject to the approval of County Council. The County Audit Committee shall meet at least quarterly and shall oversee internal and external audits.

**SECTION 2.** Pursuant to Article X, Section 4 of the Ohio Constitution, and Article XII, Section 12.10 of the Charter of the County of Cuyahoga, this Council hereby directs that the proposed amendment to Article XI, Section 11.01 shall be submitted to the Board of Elections of Cuyahoga County, and the question to be submitted on the ballot shall be as follows:

### PROPOSED AMENDMENT TO COUNTY CHARTER

**Shall Article XI, Section 11.01 of the Charter of the County of Cuyahoga be amended to ensure the independence of the county's auditing function by providing that the County Audit Committee consist of the President of Council and four residents of the county with experience in the field of auditing, accounting, government operations, or financial reporting who are to be appointed by the County Executive and confirmed by Council?**

**SECTION 3.** If the foregoing proposal receives the affirmative vote of a majority of the electors voting thereon, the existing provisions of Article XI, to the extent that they are inconsistent herewith, shall be and the same are hereby repealed effective as of the date on which such amendment becomes effective.

**SECTION 4.** The Clerk of this Council is directed to certify a copy of this Resolution to the Board of Elections no earlier than one hundred twenty (120) days and not later than sixty (60) days before the November 3, 2015 election. The Clerk is further

directed to take all other actions required by law relative to the submission of said amendment for said election, including, if required by law, mailing or otherwise distributing a copy of said proposed amendment to each of the electors of the County as far as may be reasonably possible prior to thirty (30) days before said election.

**SECTION 5.** It is necessary that this Resolution become immediately effective to enable the Clerk of Council to perform her duties in time for the amendment to be properly placed on the November 3, 2015 election. Provided that this Resolution receives the affirmative vote of eight (8) members of Council, it shall become immediately effective.

**SECTION 6.** It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the foregoing Resolution was duly adopted.

Yeas:

Nays:

\_\_\_\_\_  
County Council President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Date

First Reading/Referred to Committee: June 23, 2015

Committee(s) Assigned: Council Operations & Intergovernmental Relations

Committee Report/Second Reading/Referred to Committee: July 14, 2015

Committee(s) Assigned: Committee of the Whole

Additional Sponsorship Requested: July 22, 2015

Journal \_\_\_\_\_  
\_\_\_\_\_, 2015