

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
AUGUST 26, 2020**

The Interagency Internal Audit Authority (IIAA) met virtually at 8:31 a.m., August 26, 2020, in the 1st Floor Hearing Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Chair Steve Darr, Vice Chair Nicole Prorock, Jon Alexander, Tom Lynch, and Lois Jarman

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: Cathy-Perry Jones

FCPS Staff: Melissa Rollison

FCG Staff: Melanie Thom

Contractors:

SC&H: Matt Simons and Ed Mikhail

CLA: Cheri King

Mr. Steve Darr, Chair, called the virtual IIAA open meeting of August 26, 2020, to order at 9:00am.

Approval of Agenda – August 26, 2020

Mr. Tom Lynch made a motion to accept and approve the agenda for the August 26, 2020 meeting as presented, seconded by Ms. Nicole Prorock. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

Approval of Open Meeting Minutes – July 15, 2020

Mr. Tom Lynch made a motion to approve the open meeting minutes of July 15, 2020, seconded by Mr. Jon Alexander. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

Approval of Closed Meeting Minutes – July 15, 2020

Mr. Tom Lynch made a motion to approve the closed meeting minutes of July 15, 2020, seconded by Ms. Nicole Prorock. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

Status of Assignments

CLA:

FCG Receipts Transactions – Ms. Griffis said this audit planning phase has been completed and a draft report was completed and emailed to the IIAA review and approval. She said she has reviewed the draft and is ready for a vote from the IIAA to move forward into the testing phase of this audit.

Ms. Lois Jarman made a motion to accept and approve the planning phase report #20-04 Frederick County Government Receipts Transactions and to post as public document to the website and also to move into the testing phase of Task Order #20-04, Frederick County Government Receipts Transactions, seconded by Ms. Nicole Prorock. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

FCG Sub Recipient Monitoring Grants – Ms. Griffis said CLA is continuing to assist the County's Finance Division with these COVID-19 related grants. She said it was agreed that once CLA reached a certain dollar amount that we would need to approval from the Finance Division to continue working. Ms. Griffis did obtain that approval and said Finance was very pleased with the work CLA has been providing to them. Ms. Melanie Thom said that they have increased the award and will be needing CLA's services to continue for quite a bit longer.

FCG/FCC/FCPS Financial Transactions – Ms. Griffis said she has drafted the task orders for the Financial Transactions audits to be completed at all entities. She said a different member of their team will be leading these audits. Ms. Griffis said she is ready for the IIAA approval and vote to issue these task orders.

Ms. Nicole Prorock made a motion to accept and approve Task Order #21-02, Frederick County Government Financial Transactions and to issue to CLA, seconded by Mr. Tom Lynch. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

Mr. Tom Lynch made a motion to accept and approve Task Order #21-03, Frederick County Public Schools Financial Transactions and to issue to CLA, seconded by Ms. Lois Jarman. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

Mr. Tom Lynch made a motion to accept and approve Task Order #21-04, Frederick Community College Financial Transactions and to issue to CLA, seconded by Ms. Nicole Prorock. All present voted in favor (Shaun Jones and Steve McKay absent). The motion passes.

SC&H:

FCPS Timesheet Controls – Ms. Griffis said this audit is in the testing phase. Mr. Ed Mikhail said they were a little on hold as they were waiting on the fieldwork documentation.

FCG DFRS Matrix Funding – Ms. Griffis said this audit has also been well underway. Mr. Ed Mikhail said he has received the majority of the supporting document to validate the matrix. He said he hopes to complete the testing by the end of this week if they receive the rest of the documentation and then to meet with management next week.

Special Projects and Other Work:

Towing (see follow up below)

Follow Ups:

- FCG Towing – Ms. Griffis said she waiting on some information from the Tow Oversight Committee and then will be able to possible close out the audit and follow up. She said the rotations look fairly good and it is a much better system and clears a lot of items from the original audit.
- FCG CIP – Ms. Griffis said the County Attorney’s Office is getting and will be reviewing the last of the policies and procedures.
- FCG PII – Ms. Griffis said concerns have fallen to the way side and halted after planning due to the same issues coming up from the external PII. She said the County has hired someone to help with the PII and records retention; FCPS PII still in process.
- FCPS School Activity Funds – Ms. Griffis said she received the new drafted handbook last week and has been looking through it. She said this should be closed out in the coming month.
- Fleet Services – Ms. Griffis said she has been provided some new information from the new Director. She said she is in the process of reviewing.
- Ambulance Billing - Ms. Griffis there a few minor open items and should be able to close out by the end of the year.

Risk Assessments

The IAA had discussions about the priority of the proposed audits and agreed to have Ms. Griffis make a few edits, then the IAA will review and approve through email voting.

Fraud Hotline

There were no fraud hotlines issues reported by each entity.

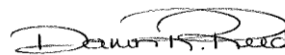
Other Business

Annual Report – Ms. Griffis said the annual report for FY20 will be started by Ms. Dawn Reed next month.

Audit Manual – Ms. Griffis said the audit manual is being updated by Ms. Dawn Reed and will be reviewed in the next week or two.

At 10:19am, Mr. Steve Darr made a motion to end and adjourn the meeting.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator