

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
MARCH 17, 2021**

The Interagency Internal Audit Authority (IIAA) met virtually at 8:00 a.m. Those present were:

IIAA Members: Chair Steve Darr, Nicole Prorock, Tom Lynch, and Sue Johnson (Absent: Steve McKay & Jon Alexander)

IA Staff: Tricia Reaver, Dawn Reed

FCC Staff: Cathy Perry-Jones

FCPS Staff: Amanda Baugher and Melissa Rollison

FCG Staff: Erin White

Contractors:

SC&H: Matt Simons, Ed Mikhail, Sam Fitzgerald, and Lucas Ward

CLA: Cheri King

Mr. Steve Darr, Chair, called the virtual IIAA open meeting of March 17, 2021, to order at 8:00 a.m.

Approval of Agenda – March 17, 2021

Mr. Tom Lynch made a motion to accept and approve the agenda for the March 17, 2021 meeting as presented, seconded by Ms. Nicole Prorock. All present voted in favor (Steve McKay and Jon Alexander absent). The motion passes.

Approval of Open Meeting Minutes – February 17, 2021

Mr. Tom Lynch made a motion to approve the open meeting minutes of February 17, 2021, seconded by Ms. Nicole Prorock. All present voted in favor (Steve McKay and Jon Alexander absent). The motion passes.

Status of Assignments

CLA:

FCG Receipts Transactions – Mrs. Reaver said that fieldwork is in process. She said they've pulled samples and are gathering all of the sample items from the different divisions and departments that they've requested from and working with treasury to tie out any information they may need. Mrs. Reaver mentioned this is a little bit of a lengthy process, gathering all the support that they need.

FCG Sub Recipient Monitoring Grants – Mrs. Reaver said this grant is coming to a close, at least for this first round. Ms. Cheri King, CLA, said they are still waiting on some additional documentation to finalize their December 2020 submissions. Mrs. Erin White, FCG Finance, said there will be a new round of grants, but they are still waiting. She said the legislation is written but they are still waiting for guidance from Treasury.

FCG/FCC/FCPS Financial Transactions – Mrs. Reaver said CLA will be doing these audits for all three entities, the first one being FCPS. She said they are within the testing phase with FCPS and gathering information from the data analytic software. Mrs. Reaver said FCPS is furthest along in the process, with FCC being next. She said the County hasn't been kicked off, but looking to schedule the kick off meeting which might occur later today. Mrs. Reaver mentioned the one for the County might drag out a bit due to our Finance division being backed up with all of the grants going on right now. Mr. Steve Darr asked for timeline for all three of these audits. Mrs. Cheri King said FCPS is waiting on responses back and hopes to have the draft report for the April meeting. She said FCC draft report should be in May. Mrs. Reaver said

the County audit could be looking at June/July timeline for the draft report. Mr. Darr requested to have all three drafted by end of June or at least as close as possible to being complete.

SC&H:

FCPS Timesheet Controls – Mrs. Reaver said this report was pushed back and awaiting management responses and expects to have that report for next month’s meeting for a vote. Mrs. Amanda Baugher, FCPS, confirmed.

FCG/FCC/FCPS Network Security – Mrs. Reaver said all three entities have been kicked off, the furthest along being the County. She said they are finishing up some testing items on FCG. Mrs. Reaver said the next up is FCC which is in the testing phase process and FCPS which is wrapping up the planning phase. Mr. Sam Fitzgerald, SC&H, confirmed and mentioned a little delay with FCPS, but still see to be on track for the deadline.

FCG Fixed Asset Inventories, Accountability & Surplus – Mrs. Reaver said we are still in the planning phase but a meeting is scheduled for tomorrow with the finance team to kick work off.

FCG IIT tabletop/roundtable facilitation for disaster recovery plan – Mr. Matt Simons, SC&H, said Mr. Anthony DiGiulian, SC&H, is working with the County’s IIT Division to finalize the scoping of this facilitation exercise and actually has a meeting with them today. He said he would keep everyone up to date. Mrs. Reaver said she expects to have a task order of that plan so we can see what they are doing.

Special Projects and Other Work:

DFRS Cost Analysis/Staffing Mix – Mrs. Reaver said she is still holding off on doing anything with this until we hear from the external contractor that the budget department had contracted with. She said the budget office did confirm they are expecting a report in May.

Follow Ups:

- FCG CIP – Mrs. Reaver said the updated County policies and procedures are with the County Attorney’s Office and the Director of Procurement and Contracting will be providing copies once finalized.
- FCPS PII – Mrs. Reaver said she is still waiting for FCPS to work on the last couple open items.
- FCG PII – Mrs. Reaver said the County is still working on updating the policies and procedures and expects to have that draft spring of 2021.
- Fleet Services - Mrs. Reaver said she will be revisiting in April as she has received more documentation and has a plan in place with the new director to move forward.
- Ambulance Billing – Mrs. Reaver said she is just waiting for them to restart their meeting, whether live or virtual.

Risk Assessments

FCG/FCPS/FCC - Mrs. Reaver said she has received feedback from a few people, Tom Lynch, Jon Alexander, Nicole Prorock, and Sue Johnson. The IIAA went through all comments and questions each had. Mr. Steve Darr requested the risk assessments have two (2) additional columns added. One for the year the risk was added and the other for an arrow up or down showing if the risk was moved up or moved down on the assessment. After lengthy discussions and edits suggested, it was agreed that the risk assessments would be finalized at the April meeting and Mrs. Reaver would gather other edits and have updated versions out to members in advance of the April meeting for their review.

Other Business

Open Seat – Mrs. Dawn Reed said we received Shaun Jones letter of interest and resume to continue for a 2nd term on the IIAA and he was actually the only one we have received to date. She said the ad closes this Friday, April 19th. Mrs. Reed said we are already scheduled for the County Council agenda for their April 6, 2021 meeting.

Mr. Tom Lynch made a motion to recommend Mr. Shaun Jones as a public member of the IIAA and to fulfill his 2nd term on the condition we receive no other letters of interest between now and when the ad closes on Friday, March 19, 2021, seconded by Ms. Sue Johnson. All present voted in favor (Jon Alexander and Steve McKay absent). The motion passes.

Mrs. Reed said that we have already placed the 2nd ad for the next open seat (which closes April 2nd) that will be available this June 30, 2021 and that we are also on the County Council agenda for that nomination for their May 18, 2021 meeting.

Fraud Hotline

FCG – None to report.

FCC – None to report.

FCPS – None to report.

Audit Manual – Mrs. Reaver said she plans to have the audit manual for the May meeting.

At 9:50 a.m., Mr. Tom Lynch made a motion to adjourn the 3/17/21 meeting, seconded by Mr. Steve Darr. All present voted in favor (Jon Alexander and Steve McKay absent). The motion passes.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit