

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
JUNE 15, 2022**

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

IIAA Members: Chair Jon Alexander, Vice Chair Nicole Prorock, Shaun Jones, Dr. April Miller, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stakes

FCPS Staff: Melissa Rollison

FCG Staff: Dan Lewis, Melanie Thom and Lori Depies

Contractors:

SC&H: Matt Simons and Sam Fitzgerald

CLA: Sean Walker, Cheri Amoss, Zachary Vincent, and Josh McClain

SB & Company: None

Approval of Agenda – June 15, 2022

Mr. Shaun Jones made a motion to accept and approve the agenda for June 15, 2022, seconded by Mrs. Nicole Prorock. All those present voted in favor (Steve McKay absent). The motion passes.

Approval of Open Meeting Minutes – May 18, 2022

Mrs. Sue Johnson made a motion to accept and approve the IIAA open meeting minutes of May 18, 2022, as submitted, seconded by Mr. Shaun Jones. All those present voted in favor (Steve McKay absent). The motion passes.

Status of Assignments

CLA:

FCG Hotel Rental Tax – Mrs. Reaver said the report has been drafted and reviewed by and all is included the packet for a vote today.

Mr. Shaun Jones made a motion to accept, approve, and issue as a public document, Audit Report #21-09, Frederick County Government Hotel Rental Tax, seconded by Mrs. Nicole Prorock. All those present voted in favor (Steve McKay absent). The motion passes.

FCG Pension Plan – Mrs. Reaver said we kicked this off last week and have already started collecting information from our HR and pension team. She said the County has already sent over some of the pension information to CLA through the SharePoint site created. Pension testing has been scheduled for the week of July 18th.

SC&H:

FCC Fixed Assets and Inventories, Accountability and Surplus - Mrs. Reaver said this project is in the testing phase. SC&H has met with each department and is putting together a testing plan for each. Mrs. Reaver said the next step will be to schedule the on-site tests.

FCG Fuel Contractor – Mrs. Reaver said this is in progress and the County is constantly getting data over to SC&H. She said testing is well underway.

FCPS School Construction (new task order) – Mrs. Reaver said the draft task order is included in the packet and is ready for a vote. She said she has edited the objectives in the task order per the comments and suggestions she received from the Authority in last month's meeting.

Mrs. Nicole Prorock made a motion to accept, approve, and issue to SC&H, Task Order #22-06, Frederick County Public School Capital Projects/School Construction, seconded by Mrs. Sue Johnson. All those present voted in favor (Steve McKay absent). The motion passes.

Special Projects and Other Work:

FCPS School Activity Funds – Mrs. Reaver said we will be discussing with Mrs. Melissa Rollison, FCPS, about moving forward with the middle schools or if FCPS will be taking them over. She said we could go back to testing after the fiscal year end close, in July or August.

FCG Non-County Agency Review – Mrs. Reaver said she is reviewing the non-county agency funding for one of the city's divisions. She said she has received background information in addition to the questions she sent out back in April, however, still has more follow up questions to ask. Mrs. Reaver said she will be working with the CAO's Office on some of those items and questions. She said this is information gathering at this point for the CAO's Office for the some of the funding we have provided in the past for the city, for what used to be the Community Action Agency and is now the Department of Health and Human Services.

Follow Ups:

Mrs. Reaver said she has listed out all the follow ups for the Authority. She said we are going to be keeping track of each follow up item and have on each line item, the dating on when we expect some of the finalization. Mrs. Reaver said they do drop off once we close them out.

Fraud Hotline

FCPS – Mrs. Reaver said they had none.
FCC – Mrs. Reaver said they had none.
FCG – Mrs. Reaver said one they had none.

Mrs. Reaver said the County hotline link has been updated on our website and she will be sending it out for our bi-annual announcement.

Other Business

Annual Financial Reviews - Mrs. Reaver said she has been working on these for all three entities, the County, FCPS, and FCC. She expects to have this summary to the Authority at next month's meeting.

IAA Membership - Mr. Shaun Jones informed the IAA that he will be resigning his seat after the July meeting. He said he will be moving over the Frederick County line into Carroll County and according to our Charter Government, will not be able to continue to volunteer for a Frederick County Board or Commission.

Mrs. Reaver said we will now have two open seats as Mr. Steve Darr's seat has not been able to be filled. She said she will be reaching out to the Frederick County Chamber and other organizations as well. Mrs. Reaver asked the IAA to continue to keep their eyes open for anyone that might be interested.

IAA Meetings - Mrs. Reaver said we plan to keep this format for the meetings as it works well with everyone. She said we will continue to have it open for any IAA members to attend in person if they want to come in and join us or any County employee that might be in the office that day may join us as well. Mrs. Reaver said the next meeting is scheduled for July 20, 2022.

Mrs. Reaver said Mr. Jon Alexander's term will expire on June 30, 2022. She said we have received his resume and letter of interest to continue to serve on the IAA for his first full term. Mrs. Reaver said this was the only application received and now the IAA can vote his nomination and if approved, Mrs. Dawn Reed will forward to the County Council to be placed on their agenda for his confirmation.

Mrs. Nicole Prorock made a motion to accept Mr. Jon Alexander's letter of interest to continue to serve on the IAA for his first full term and to forward his nomination to the County Council for their confirmation, seconded by Mrs. Sue Johnson. All those present voted in favor (Mr. Steve McKay absent). The motion passes.

At 8:36 a.m., Mr. Jon Alexander ended and adjourned the June 15, 2022, IAA meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit