

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
DECEMBER 21, 2022**

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

IAA Members: Chair Jon Alexander, Vice Chair Nicole Prorock, Steve McKay, Dr. April Miller, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: None

FCPS Staff: Melissa Rollison and Amanda Baugher

FCG Staff: Lori Depies, Erin White, Dan Lewis, and Bob Goff

Contractors:

SC&H: Matt Simons and Sam Fitzgerald

CLA: Sean Walker and Cheri Amoss

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:02am.

Approval of Agenda – December 21, 2022

Mrs. Nicole Prorock made a motion to accept and approve the agenda for December 21, 2022, seconded by Mrs. Sue Johnson. All those present voted in favor (Emeka Enworom absent). The motion passes.

Approval of Open Meeting Minutes – November 16, 2022

Mrs. Sue Johnson made a motion to accept and approve the IAA open meeting minutes of November 16, 2022, as submitted, seconded by Mr. Steve McKay. All those present voted in favor, with Nicole Prorock abstaining (Emeka Enworom absent). The motion passes.

Status of Assignments:

- CliftonLarsonAllen

- o FCG Pension Plan – Final draft report received, reviewed, and included in packet for discussion and vote

Mr. Steve McKay made a motion to accept and approve the Frederick County Government Employees Retirement Plan and Retirement Benefit Calculations Audit Report, seconded by Dr. April Miller. All those present voted in favor (Emeka Enworom absent). The motion passes.

- SC&H

- o FCC Assets, Accountability, Inventories & Surplus – Final draft report received, reviewed, and included in packet for discussion and vote.

Mr. Steve McKay made a motion to accept and approve the Frederick Community College Asset Inventories, Accountability and Surplus Audit Report, seconded by Mrs. Nicole Prorock. All those present voted in favor (Emeka Enworom absent). The motion passes.

- o FCG Fuel Contractor - Report is in draft with FCG for review and management responses.
- o FCPS School Construction – In testing phase, received most testing PBC items and starting work.
- o FCG Health Permitting - Reviewing flowcharts with process owners and finalizing planning phase.

- Special Projects & Work

- o FCPS School Activity Funds work – FCPS has requested testing 1 middle school in January or February 2023.
- o FCG Non-County Agency Review - Memorandum drafted to County, awaiting response from City as employee is out on family medical leave through January.
- o Upcoming Task Orders – 1) FCG Grants, 2) FCG HR on-boarding/off-boarding (TO in draft), 3) FCPS Assets & Inventories (TO in draft).

- Miscellaneous Follow-ups

- o The Director pointed the IAA to review the list provided of follow up status

Fraud Hotline

- FCPS: None
- FCG: None/ Risk Assessment items that have come up that are being vetted
- FCC: None

Other Business

- Risk Assessment meetings
- IIAA Meeting 2023 calendar provided to members, format discussion & next meeting discussion; format to remain the same.
- Member terms and open seat. One current open seat to be filled

Next Meeting

January 18, 2023

At 9:01am, Mr. Jon Alexander ended and adjourned the December 21, 2022, IIAA meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit