

**INTERAGENCY INTERNAL AUDIT AUTHORITY  
OPEN SESSION MINUTES  
FEBRUARY 15, 2023**

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, Emeka Enworom, Ellis Barber, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: None

FCPS Staff: Melissa Rollison and Amanda Baugher

FCG Staff: Lori Depies, Leslie Barnes-Keating, Erin White, and Jeremy Endlich

Contractors:

SC&H: Matt Simons, Sam Fitzgerald, and Lindsay Puccio

CLA: Sean Walker

SB & Company: Chris Lehman

**Chair Jon Alexander called the meeting to order at 8:01am.**

**Approval of Agenda** – February 15, 2023

**Mrs. Nicole Prorock made a motion to accept and approve the agenda for February 15, 2023, seconded by Mr. Ellis Barber. All those present voted in favor (Steve McKay absent). The motion passes.**

**Approval of Open Meeting Minutes** – January 18, 2023

**Mr. Ellis Barber made a motion to accept and approve the IIAA open meeting minutes of January 18, 2023, as submitted, seconded by Mrs. Nicole Prorock. All those present voted in favor (Steve McKay absent). The motion passes.**

**Status of Assignments:**

- **SC&H**

- o Final Draft Report #22-04: Frederick County Government Fuel Contractor Compliance Review – For discussion and IIAA vote.

**Mrs. Sue Johnson made a motion to accept and approve Audit Report #22-04, Frederick County Government Fuel Contractor Compliance Review with one edit on timeline to management response 1.2, and to post as a public document to the website, seconded by Mrs. Nicole Prorock. All those present voted in favor (Steve McKay absent). The motion passes.**

- o FCPS School Construction - Testing work is ongoing.
- o FCG Health Permitting - Testing commenced, finalizing flowchart data.
- o FCG HR On-Boarding/Off-Boarding - Kick of meeting was held February 8<sup>th</sup>, planning phase underway.
- o FCPS Assets & Inventories - Planning for kick off meeting week of February 13<sup>th</sup>.

- **Special Projects & Work**

- o School Activity Funds work - Will be testing 1 middle school in February at FCPS' request.
- o FCG Non-County Agency Review – City information obtained June 13<sup>th</sup>, IA questions July 11<sup>th</sup>. Memorandum drafted to County, awaiting response from City as employee is out on family medical leave through January. Follow up occurred on January 3<sup>rd</sup>, January 24<sup>th</sup>, and February 1<sup>st</sup>. Will be releasing report with explanation to non-response from the City.
- o Upcoming TOs - 1) FCG IT Systems and Infrastructure inventory and flowchart; 2) FCC Financial Operations and Systems Flowchart, Systems and Staffing Analysis; 3) FCG Grants.

- **Miscellaneous Follow-ups**

The Director pointed the IIAA to review the list provided of follow up status and noted that one has been closed and will drop from the list (FCG Financial Transactions). Also noted others were followed up as memos were released requested responses by end of February.

**Fraud Hotline**

- FCPS: None
- FCG: None
- FCC: None

**Other Business**

- Risk Assessment meetings & Risk Assessment Review Schedule
- Annual Financial Report Review and Schedule
- 2023 meeting calendar / meeting format and next meeting; format to remain the same
- Member terms and open seat. One current open seat to be filled. Mrs. Nicole Prorock's term will expire June 30, 2023, and she is eligible for a 2<sup>nd</sup> full 4-year term. Director to reach out to Frederick County Chamber to inquire about current CPAs residing in Frederick County, interested in volunteering.

**Next Meeting**

March 15, 2023 – after IIAA discussion and availability, this meeting may need to be rescheduled.

**At 8:59am, Mr. Jon Alexander ended and adjourned the February 15, 2023, IIAA meeting.**

Respectfully Submitted,



Dawn Reed  
Coordinator, Internal Audit