

**INTERAGENCY INTERNAL AUDIT AUTHORITY  
OPEN SESSION MINUTES  
September 17, 2014**

The Interagency Internal Audit Authority (IAA) met at 8:00 a.m., September 17, 2014, in the Elections Board Conference Room, Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IAA Members: Steve Darr (Chair), Shaun Jones (Vice Chair), Bob Kimble, Commissioner Blaine Young, Doris White, and Colleen Cusimano

IA Staff: Dawn Reed

FCC Staff: Tricia Griffis

FCPS Staff: None

FCG Staff: None

Contractors: None

External Auditors/Guests: None

Mr. Steve Darr called the IAA open meeting of September 17, 2014 to order at 8:05am.

Approval of Open Minutes

**Ms. Doris White made a motion to approve the open meeting minutes of August 20, 2014, as written and submitted, seconded by Mr. Bob Kimble. All those present were in favor and the motion passed unanimously, with Mr. Steve Darr abstaining.**

Status of Assignments

- **Cotton & Co: FCC Timesheet Controls** – Ms. Dawn Reed updated the IAA on the status of the FCC Timesheet Control Audit. She said the audit was on hold until a memo was approved to send to Mr. Gillespie with questions regarding the cost estimate and staffing mix they had previously submitted. Ms. Reed said the next task order is also on hold until we receive Cotton’s response and Mr. Darr agreed to hold on the task order. She said once the memo is signed, we can issue and move forward. Mr. Steve Darr signed the memo and it will be issued that day.
- **Cotton & Co: FCG, Fire & Rescue Financial Transactions Audit** – Ms. Reed said Cotton’s monthly status report was included in the packet and from what she is noticing is many emails back and forth between Mr. Mark Devers of Cotton and Ms. Pat Guide of Procurement. Mr. Darr asked Ms. Reed to follow-up to see if Cotton was on track for the third revised date; will we be getting a draft report by September 26<sup>th</sup>? Mr. Darr asked if it was due to the Director position not being filled at this time. Ms. Reed said there may have been some of those concerns in the last month and that Ms. Tricia Griffis believed that it may be due to the lack of the management skills performing this audit. Ms. Reed said she has not seen any emails between Mr. Dever and Mr. Bob Baker, Financial Manager, F&R. She said it was previously suggested that a conference call take place with Mr. Steve Darr, Mr. Shaun Jones, and Cotton & Co. to clarify some of these issues.
- **Special Projects:** None.
- **Misc. Follow-ups:** Ms. Reed said Mr. Rob Reilly, Finance Manager, FCPS, requested a 30-day extension for their responses on Audit Report #14-02, Purchasing Operations, which was given. Ms. Reed said we should have FCPS’ responses at next month’s meeting.

Other Business

- **RFP** – Ms. Dawn Reed said the first pre-proposal meeting was held on September 2, 2014. She said proposals are due to Procurement and Contracting on September 24<sup>th</sup> and on September 25<sup>th</sup> those proposals will be distributed to the evaluation team.

- **Hotel Rental Tax Audit** – Mandated audit every two years. It was noted by the IIAA that the Hotel Rental Tax will be late in getting issued due to not having a Director in place. Mr. Shaun Jones said the last Hotel Rental Tax Audit that was issued was in great detail and didn't see a problem with delaying the audit for another year and suggested we request from the BoCC, a one year extension.
- **IIAA Resolution** – Ms. Reed said that Mr. John Mathias, County Attorney, will present the IIAA recommended Resolution changes to the BoCC on September 25<sup>th</sup> at their next worksession.
- **IIAA Vacancy** – Ms. Reed said we received one applicant, Mr. Eric Wu, for the open public position on the Authority. It was agreed that Mr. Shaun Jones and Mr. Bob Kimble will interview Mr. Wu and that Ms. Reed will coordinate and schedule that interview.
- **Fraud Hotline** – None. Ms. Griffis said that the President of FCC decided not to move forward on their hotline at this time. She said she will discuss this with her to see if she is fully aware of the benefits of the hotline.

**Mr. Steve Darr made a motion to end and adjourn the open session of the meeting and go into a closed session (see closed minutes), seconded by Ms. Colleen Cusimano. All those present were in favor, and the motion passed unanimously.**

The open meeting adjourned at 8:40am.

Respectfully Submitted,



Dawn Reed  
Administrative Coordinator