

**INTERAGENCY INTERNAL AUDIT AUTHORITY  
OPEN SESSION MINUTES  
October 15, 2014**

The Interagency Internal Audit Authority (IAAA) met at 8:00 a.m., October 15, 2014, in the lower level conference room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

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

IA Staff: Dan Mankel and Dawn Reed

FCC Staff: Tricia Griffis

FCPS Staff: None

FCG Staff: None

Contractors: None

External Auditors/Guests: None

Mr. Steve Darr called the IAAA open meeting of October 15, 2014 to order at 8:05am.

Approval of Open Minutes

**Mr. Bob Kimble made a motion to approve the open meeting minutes of September 17, 2014, as written and submitted, seconded by Mr. Shaun Jones. All those present were in favor and the motion passed unanimously.**

Status of Assignments

- **Cotton & Co: FCC Timesheet Controls** – Mr. Dan Mankel said the task order was issued to continue services. Ms. Dawn Reed stated that the task order was actually still in the Budget Office and is expected to be signed today. She said once we receive it from the Budget Office, it will be issued formally to Cotton to begin the testing phase of this audit.
- **Cotton & Co: FCG, Fire & Rescue Financial Transactions Audit** – Mr. Mankel said Cotton has been going back and forth with our Procurement and Contracting Department (Pat Guise) trying to get samples. He said he isn't sure why this is taking so long and that he is getting copied on all email correspondence. Mr. Mankel said he isn't certain where they are in this process; he said their status report indicates all of this.
- **Misc. Follow-ups:** Mr. Mankel said we received follow-up responses from Rob Reilly, FCPS, from their Purchasing Operations Audit. However, their responses were not adequate nor did they didn't include the supporting documentation requested. Mr. Mankel said another follow-up memo was issued requesting this information by October 31, 2014.

FY16 Base Budget

Mr. Mankel said our base budget is due to the Budget Office by November 3, 2014. He said some of the numbers may change but not very much. Mr. Mankel said we are still waiting on some salary and fringe information which will fall into the next round which will be the Program Budget. He said they still have Ms. Tricia Griffis' salary in the base budget and they still have Ms. Reed at the part time salary. Mr. Mankel said there is still the question of how much will be put back into our budget once Ms. Kelly Hammond retires from the County. Ms. Reed will issue a motion through email to approve the FY16 Base Budget and submit to the Budget Office by November 3, 2014.

Risk Assessment

Mr. Mankel said by the end of this month, we will have interviewed every County Director to get their ideas of what risks they have. He said the risk assessment should be overdue, however, all meetings have been scheduled. Mr. Mankel said there will not be any ramifications for the risk assessment being issued late and noting that it is up to date. He said going forward, we will be meeting with Directors on a quarterly basis for their risk assessment as opposed to annually. Mr. Mankel said the biggest issue so far with the Division is the new Charter Government and how it will impact certain aspects of each Division and the new ERP Program. He said he will submit a draft to the IAAA at the November meeting.

Special Projects

Mr. Mankel said we would like to begin work on two special projects: towing and director termination procedures. He said while both of these projects have been previously discussed by the IIAA, there is no record of official vote to issue these task orders. Mr. Mankel said he has widened the scope of the Director Termination Task Order to now include Directors and Managers. Mr. Steve Darr requested to extend the ending date for the sample range of the towing project to September 30, 2014.

**Mr. Bob Kimble motioned to approve and issue the Towing task order as an Internal Audit special project, with an amended extension date for the sample range to September 30, 2014 and increase the project hours to 250, seconded by Mr. Shaun Jones. All those present were in favor, and the motion passed unanimously.**

**Mr. Bob Kimble motioned to approve and issue the Director Termination Procedures task order as an Internal Audit special project, amended to now include managers, to start with July 1, 2013 through current date, and to amend the hours to 200 total (not per termination), seconded by Mr. Shaun Jones. All those present were in favor, and the motion passed unanimously.**

Other Business

- **RFP** – Mr. Mankel said we are meeting this afternoon to review score sheets and create the short list.
- **IIAA Resolution** – Ms. Reed said the IIAA Resolution changes went before the BoCC on September 25, 2014, and was approved that same day.
- **IIAA Vacancy** – Mr. Kimble said along with Mr. Jones and Mr. Mankel, they interviewed Mr. Eric Wu and collectively thought he would be a good fit for the third open public member vacancy. He said they would like to recommend Mr. Wu for this appointment.

**Mr. Shaun Jones made a motion to approve Mr. Eric Wu for the open third public member vacancy on the IIAA and submit the recommendation to the BoCC for their final acceptance and approval, seconded by Mr. Bob Kimble. All those present were in favor, and the motion passed unanimously.**

- **Fraud Hotline** – None.

**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 8:50am.

Respectfully Submitted,



Dawn Reed  
Administrative Coordinator