

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
April 16, 2014**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., April 16, 2014, in the 3rd Floor Meeting Room, Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

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

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: None

FCPS Staff: None

FCG Staff: Erin White

Contractors: None

External Auditors: None

Guests: Mr. Bob Burrell

Mr. Steven Darr called the IIAA open meeting of April 16, 2014 to order at 8:03am. At this time, Mr. Darr stated that we had two guests in attendance and they introduced themselves. Ms. Erin White, Director of Finance, FCG and Mr. Ed Burrell, interested applicant for the public member vacancy on the IIAA.

Approval of Open Minutes

Ms. Doris White made a motion to approve the open meeting minutes of March 19, 2014, as written and submitted, seconded by Mr. Shaun Jones. All those present were in favor and the motion passed unanimously.

Status of Assignments

Mr. Darr asked Ms. Tricia Griffis if she was able to get information regarding the Peer Review. He said due to the Sheriff's Audit of the Property and Evidence Room, would we still be required to have a Peer Review. Ms. Griffis said that there is actually three audits overall and that she had spoken with ALGA, asking if those three audits would cause a Peer Review. She said his response was that he doesn't feel that is even worth having one or paying the money for one, due to the fact that we are not doing anymore audits ourselves and are using contracted services. Ms. Griffis said she would ask him to provide that same information in writing.

Ms. Griffis said the first status of assignments is the Audit Recommendation Log. She said it was requested that we start providing that log to the IIAA at the monthly meetings. Ms. Griffis said our log has been updated so that it only shows the open recommendations. She said at this time there is only two audits with open recommendations and once the FCSO Property and Evidence Audit is released we will update the log to reflect those recommendations as well as the SC&H DFRS Apparatus and Maintenance Audit. Mr. Darr requested that a heading be placed on the log going forward.

Ms. Griffis said we will discuss the FCSO Property and Evidence Audit in the closed session and take action at that time.

Ms. Griffis said the next item is the SC&H Audit of Funding for Replacement/Maintenance of F&R Apparatus. She said we did receive the responses from Fleet Services so we are just a couple of days late. Ms. Griffis said she has reviewed their responses and had a meeting with DFRS to review their responses. She said some changes were made and she suggested that more input from Fleet Services was needed as well. Ms. Griffis said once she has finished she will submit to SC&H for their review of the responses so that they can finalize the report. Ms. Griffis said she would send the IIAA all of the final responses and the approval of this audit could possibly be an email action item for vote so that it doesn't have to wait another month.

Wireless IT and Network Security Controls - Ms. Griffis said Cotton and Company has completed the vulnerability testing and noted that everything looks good. She said they were going to skip their word driving at Montevue, but she convinced them that it needed to be done because that is our Health Department and they house a large amount of personal information. Ms. Griffis said they didn't find any major risks or beaches within the Health Department. Ms. Griffis said she is ok with them skipping the Adult Detention Center because there really isn't a whole lot over there, but they did do the Sheriff's Department. She said she believes Cotton and Company should be wrapping up this report soon.

Special Projects

Ms. Griffis said the Inventory Analysis (DFRS station visits) is in process. She said at first there seemed to be a little bit of "push back" but once she was able to communicate with them and make clear why she was there, they have been very receptive and willing to help. Ms. Griffis said she is finding some really good recommendations coming out of this review.

Ms. Griffis said she is starting to become involved in another special project/issue that is with Procurement regarding the tow companies.

Ms. Griffis said included in the packet is a draft memo regarding the interpreter issues at FCPS and FCC which we will discuss further in the closed session if needed. She said the memo is just the final wrap up of what occurred.

Ms. Griffis said she also has on her radar a special project dealing with Juror Funds. She said it was looked at a few years ago by the Internal Audit Department, but there might be a need to look at it again. She said there are some cash funds that are kept at the Courthouse for Juror per diem.

Ms. Griffis said we will discuss the Director Turnover Procedures in the closed meeting.

Follow-Ups

Ms. Griffis said we just discussed the follow ups earlier with the Audit Recommendations Log. The DUSWM audit report from 2009 was old and outdated so we have closed that report and the report from 2012 on Commercial Water and Sewer Capacity Fees has also been closed. The report on FCC's External-Facing IT Security Controls, Ms. Griffis said we have received their responses and backup and that report should be closed out by next month.

Ms. Griffis said the 2013 Summary of Monitoring Results is included in the packet and noted that there really wasn't much to the report as there wasn't anything that was performed internally. She suggested that the report not be necessary unless we have more internal audits that we are performing.

IIAA Vacancy

At this time, Mr. Darr asked if anyone had any questions for Mr. Ed Burrell they could ask now in the open session and then the IIAA will vote on his recommendation in the closed session.

Status of Hotlines

None

Other Business

Ms. Griffis said she included the recommended FY 2015 Operating Budget for their information. She said there is no need for any action as this is the final County approved budget for FY 2015.

Audit Manual – Ms. Griffis said the Audit Manual has been updated and is finalized for the IIAA review and approval. The IIAA recommended that the word “non-audit” be changed to “non-attest” throughout the entire manual.

Ms. Colleen Cusimano made a motion to accept and approve the Audit Manual after the requested change of wording be made, seconded by Mr. Bob Kimble. All those present were in favor and the motion passed unanimously.

Mr. Bob Kimble made a motion to end and adjourn the open session of the meeting, seconded by Ms. Doris White. All those present were in favor and the motion passed unanimously.

The open meeting adjourned at 8:50am.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator