

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
JULY 15, 2015**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., July 15, 2015, in the 3rd Floor Meeting Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Steve Darr (Chair), Shaun Jones (Vice Chair), Bob Kimble, Bud Otis, and Colleen Cusimano.

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: None

FCPS Staff: Rob Reilly

FCG Staff: Erin White

Contractors: None

External Auditors/Guests: None

Mr. Steve Darr called the IIAA open meeting of July 15, 2015 to order at 8:05am.

Approval of Open Minutes

Mr. Shaun Jones made a motion to approve the open meeting minutes of June 24, 2015, as written and submitted, seconded by Mr. Bud Otis. All those present were in favor. The motion passed unanimously.

Status of Assignments

CLA, Hotel Rental Tax Audit: Ms. Tricia Griffis said she expects a draft next week. She said the hold-up was with one hotel that changed management companies; they were having trouble obtaining information from the old management company. Ms. Griffis said she would send out the draft in email to all IIAA members.

LOSAP: Ms. Griffis said an approval from the IIAA is needed to issue a task order for this audit, which will be done in closed session.

PCard: Ms. Griffis said the P-Card Testing Phase Task Order will need a vote in closed session.

Management Turnover: Ms. Griffis said the draft report will also need a vote for finalization.

FCG and FCPS Payroll and Timesheet Controls: Ms. Griffis said both of these task orders will need IIAA approval in closed session.

Ms. Griffis said she has follow up memos that will go out this month to F&R for the Repair and Maintenance of Apparatus Audit and well as to IIT for the Internet Security Audit. She said she will be working with Mr. Rick Little as Ms. Sherry Weakly has retired from her position as Director of IIT. Ms. Griffis said FCPS Purchasing Audit follow up will also be sent out this month.

IIAA Resolution

Ms. Griffis said the IIAA Resolution has been placed on hold because of communications with the County's Chief Administrative Officer, Mr. Doug Browning. She said there is a statement in the Resolution regarding personnel staff that

was questioned and would like to discuss and have clarification from the IIAA. Ms. Griffis said she would like to include a sentence about Internal Audit completing non-attest projects along with financial and performance audits.

Special Projects

Ms. Griffis said the Towing Special Project has been finalized and was sent out. Ms. Griffis said she is still waiting to hear from FCC regarding the Overtime Analysis Project. Ms. Griffis said the Permitting Project will be discussed in the closed session. Ms. Griffis said the Mail Room Procedures is really a managerial decision and after pulling the general ledger, we are not finding an aggregate of anything material. Ms. Griffis said that a request was made to review the ambulance billing and a memo was included in the packet for review.

Risk Assessment

Ms. Griffis said the Risk Assessment will be discussed in the closed session.

Fraud Hotline

FCC: Still no decision at this time.

FCPS: None

FCG: None; Ms. Griffis will release a letter regarding an earlier complaint regarding the County Council and the County Email Protocol.

Other Business

Ms. Griffis said she has scheduled a meeting with SB & Company to discuss some issues with the annual financial audits and control deficiencies not being noted. She said Mr. Steve Darr will also be attending that meeting and will have an update at the next IIAA meeting.

The IIAA agreed to not hold an August meeting. The next meeting will be September 16, 2015.

At 8:55am: Mr. Steve Darr made a motion to go into a closed session (see closed minutes), in accordance with Maryland Annotated Code Government Article §10-508 (a) to conduct an Administrative Function, seconded by Mr. Shaun Jones. All those present were in favor, and the motion passed unanimously.

The open meeting adjourned at 8:55am.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator