

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
NOVEMBER 18, 2015**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., November 18, 2015, in the 1st Floor County Council Conference Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Steve Darr (Chair), Shaun Jones (Vice Chair), Bob Kimble, Eric Wu, Council President Bud Otis, and Timothy Wesolek

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: William Grutzkuhn

FCPS Staff: None

FCG Staff: Janice Spiegel

Contractors: None

External Auditors/Guests: None

Mr. Steve Darr called the IIAA open meeting of November 18, 2015 to order at 8:08am.

Approval of Open Minutes

Mr. Bud Otis made a motion to approve the open meeting minutes of October 20, 2015, as written and submitted, seconded by Mr. Shaun Jones. All those present were in favor. The motion passed unanimously.

Status of Assignments

Hotel Rental Tax Audit: Ms. Tricia Griffis said CLA has completed the Hotel Rental Tax Audit and it has been posted on the website. She said a copy was also sent to the County Executive's Office.

LOSAP: Ms. Griffis said LOSAP is coming to a completion as CLA is drafting the report and resolving a few open questions. She said CLA is at budget on this project. However, they are planning to write off anything over budget.

FCG Management Turnover: Ms. Griffis said the Management Turnover Report was also released as final and posted on the website. She said SC&H did write-off a small amount of the budget on this project.

FCC Receivables: Ms. Griffis said she will be working on a task order to issue to CLA for this project. She said she wanted to issue this task order to CLA mainly because their team is a financial auditing team and because they were the external financial auditors at FCC a few years back. Ms. Griffis said this will be a full audit as opposed to an agreed upon procedures project.

FCG P-Card: Ms. Griffis said SC&H has drafted the report and will come to a close. She expects to have that report final for a December vote but will email earlier for review.

FCG and FCPS Payroll and Timesheet Controls: Ms. Griffis said the FCG and FCPS Payroll and Timesheet Controls Agreed Upon Procedures are well in process. She said FCPS is a little further along than FCG and could probably have draft reports as early as January.

Ms. Griffis said the next task order that she will issue to SC&H is the Emergency Communication Center Management Staffing and Overtime Analysis. She expects that task order to be ready for a December meeting vote.

Follow-Ups: Ms. Griffis said has followed up with DFRS on all three of their projects. She said there are still many items on hold and are open but have been scheduled to be complete around the March 2016 timeframe.

Ms. Griffis said the FCG IIT Security Network follow up will be issued in February 2016.

Ms. Griffis said the FCPS Purchasing Audit follow up has one recommendation open and that is expected to be implemented by June 2016 due to an upgrade with their PeopleSoft System. She said she will follow up at that time.

IIAA Resolution

Mr. Steve Darr made a motion to move the IIAA Resolution discussions to a closed session in accordance with Maryland Annotated Code General Provisions Article §3-305 (b) (1) to discuss (i) and (ii). See below.

Risk Assessment

Ms. Griffis said information requested from the last meeting has been included in this month's packet for review.

Fraud Hotline

FCG: None

FCPS: None

Other Business

Ms. Griffis said the FY17 budget process has begun and she has included the program budget in the packet for the IIAA review and approval for submission.

At 9:10am: Mr. Steve Darr made a motion to go into a closed session, in accordance with Maryland Annotated Code General Provisions Article §3-305 (b) (1) to discuss (i) the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom it has jurisdiction; or (ii) Any other personnel matter that affects one or more specific individuals. Also, in accordance with Maryland Annotated Code General Provisions Article §3-305 (b) to discuss an Administrative Function. This motion was seconded by Mr. Bob Kimble. All those present were in favor, and the motion passed unanimously.

The open meeting ended at 9:10am (for closed session).

Respectfully Submitted,



Dawn Reed
Administrative Coordinator