

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

The Interagency Internal Audit Authority (IIAA) met at 8:30 a.m., February, 2015, in the 3<sup>rd</sup> 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, Eric Wu, Council President Bud Otis, Doris White, and Colleen Cusimano.

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: None

FCPS Staff: None

FCG Staff: None

Contractors: Mr. Sean Walker, CLA

External Auditors/Guests: None

Mr. Steve Darr called the IIAA open meeting of February 18, 2015 to order at 8:40am.

Approval of Open Minutes

**Mr. Shaun Jones made a motion to approve the open meeting minutes of January 21, 2015, as written and submitted, seconded by Ms. Doris White. All those present were in favor, and the motion passed unanimously.**

Status of Assignments

- **Cotton & Co: FCC Timesheet Controls:** Ms. Tricia Griffis said that a draft was issued last Tuesday and was emailed out to the IIAA members. She said she had reviewed the report and asked for some changes from Cotton & Company which they have addressed and corrected.

**Mr. Shaun Jones made a motion to accept and approve Cotton and Company's internal draft of FCC Payroll and Overtime Timesheet Controls as written and submitted, seconded by Mr. Eric Wu. All those present were in favor and the motion passed unanimously.**

- **Cotton & Co: FCG, Fire & Rescue Financial Transactions Audit:** Ms. Griffis said this audit report does include management's response and is ready for final approval and posting.

**Mr. Bob Kimble made a motion to accept and approve Cotton and Company's final draft audit report on Frederick County Fire and Rescue Financial Transactions as written and submitted, seconded by Ms. Colleen Cusimano. All those present were in favor and the motion passed unanimously.**

- **Council Budget Project: Budget Analysis Task Order and Staffing/Organizational Chart Task Order:** Ms. Griffis said she would like to issue these task orders to Clifton, Larson, Allen, LLP (CLA). She said these will also need to be approved by the County Council as well because it is their funding which will be used to pay for these tasks and audit reports.

**Mr. Shaun Jones made a motion to approve the County Council Budget Analysis Task Order and issue to CLA, seconded by Mr. Bob Kimble. All those present were in favor and the motion passed unanimously.**

**Ms. Doris White made a motion to approve the County Council Staffing/Organizational Chart Task Order and issue to CLA, seconded by Mr. Bud Otis. All those present were in favor and the motion passed unanimously.**

- **Hotel Rental Tax:** Ms. Griffis said this task order will be issued to CLA as well. She said this audit report will be for FY13 & FY14.

**Mr. Bob Kimble made a motion to approve the Hotel Rental Tax Audit Task Order and issue to CLA, seconded by Mr. Doris White. All those present were in favor and the motion passed unanimously.**

- **P-Card Audit:** Ms. Griffis said this audit was requested after some risks came to light with the P-Card Program. She said this task order is for the planning phase only and will be issued to SC&H Group, Inc. (SC&H).

**Mr. Bob Kimble made a motion to approve the P-Card Audit Planning Task Order and issue to SC&H, seconded by Ms. Colleen Cusimano. All those present were in favor and the motion passed unanimously.**

- **Misc. Follow-ups:** Ms. Griffis said the F&R Apparatus Repair and Maintenance follow-up was sent out. She said she received F&R's responses and noted that they are still implementing a lot of their policies and procedures and therefore will be following-up again in another six months to look for the finalized policy. Ms. Griffis said she will email those responses to the IIAA after she reviews.

Ms. Griffis said a follow-up went out to IIT for the Network Security Controls. She said Ms. Sherry Weakly will be responding with IT's responses by the end of February. She said we should have that follow-up completed by the next meeting.

#### IIAA Resolution

Ms. Griffis said the Resolution was updated and some changes were made at the last meeting. She said Mr. Steve Darr also had some changes to the Resolution and a vote on those changes needs to take place in order to submit the IIAA Resolution to the County Attorney for review and then onto the County Council for approval and adoption.

**Mr. Shaun Jones made a motion to accept the recommended changes to the IIAA Resolution, seconded by Ms. Colleen Cusimano. All those present were in favor and the motion passed unanimously.**

#### Special Projects

- **Towing:** Ms. Griffis said the towing special project is still in process and she was able to complete a lot of work yesterday. She said there is a lot of call logs and date to go through and sort. Ms. Griffis said the first phase of this project is almost complete (about 40%). She anticipates having more work done by the next meeting. The IIAA suggested a best practices type project to get things finalized with towing.
- **Director Turnover:** Ms. Griffis said she would like to forward this special project to SC&H to perform as Agreed Upon Procedures. She said she believes there is enough there to work on and she would like to have time to complete her other projects that are currently in process. Ms. Griffis said an email vote can be done once she updates this to a task order for SC&H.
- **FCC Overtime Analysis:** Ms. Griffis said she does not believe there is an overtime problem at FCC, rather, an under budget issue. She said she has reached out to FCC to see if they want her to move forward and hasn't heard back as of yet. Ms. Griffis said at this point, she doesn't think this task order will go further as SC&H did some overlap work in this area.
- **FCSO Request:** Ms. Griffis said the Sheriff's Office had requested a look at the fee collections at the Courthouse. She said after conducting a scaled-back look at their policy and procedures, she put a memo together, which she email to the IIAA members. Ms. Griffis said there were 10 recommendations and IT is already looking at a system to put into place for the Courthouse. She said the report was given to Sgt. Richard Rochford and he was in agreement with all of the recommendations.
- **Detention Center Overtime Analysis:** Ms. Griffis said this project is about ready for finalization, approximately 85% complete. She said a memo with recommendations should be issued to FCSO Lt. Jennifer Swope by next week.
- **DFRS Policies/Procedures:** Ms. Griffis said she has been working with and helping DFRS with the recommendations on policy and procedure based on follow-up from the audit work that was done. She said things have been wrapping up and are being sorted out and therefore doesn't anticipate needing to spend as much time assisting DFRS as in the past.

#### Other Business

- **Risk Assessment:** Ms. Griffis said she would pick up with the risk assessment meetings once these current projects are complete and out.

#### Fraud Hotline

FCG – None  
FCPS – None  
FCC – N/A

**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 Mr. Shaun Jones. All those present were in favor, and the motion passed unanimously.**

The open meeting adjourned at 10:00am.

Respectfully Submitted,



Dawn Reed  
Administrative Coordinator