

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
March 25, 2015**

The Interagency Internal Audit Authority (IIAA) met at 8:30 a.m., March 25, 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), Eric Wu, Doris White, and Colleen Cusimano.

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: None

FCPS Staff: None

FCG Staff: Mr. Reagan Cherney

Contractors: None

External Auditors/Guests: None

Mr. Steve Darr called the IIAA open meeting of March 25, 2015 to order at 8:40am.

Approval of Open Minutes

Ms. Doris White made a motion to approve the open meeting minutes of February 18, 2015, 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:** Ms. Tricia Griffis said the FCC Timesheet Controls with management responses is included in the packet and she is pleased with the final document. She mentioned that Cotton and Company's contract will be ending March 31, 2015, and therefore a vote is needed to accept and approve the final report.

Mr. Shaun Jones made a motion to accept and approve Cotton and Company's final draft of FCC Payroll and Overtime Timesheet Controls, granting Ms. Tricia Griffis authority to revise management's response to recommendation 3A, seconded by Ms. Doris White. All those present were in favor and the motion passed unanimously.

- **CliftonLarsonAllen; County Council Budget Analysis:** Ms. Griffis said the budget analysis has begun and we have been able to get CLA access to the networks so they are able to pull reports from our PeopleSoft reporting system. She said the budget office is providing them with some information at this time as well. Ms. Griffis said we can discuss further in a closed session.
- **CliftonLarsonAllen; Hotel Rental Tax Audit:** Ms. Griffis said a planning meeting was held last week and CLA has started work on this audit and is expecting CLA to start going out to the hotels. She said a completion date of June 15, 2015 is expected for an internal draft.
- **SC&H; P-Card Audit:** Ms. Griffis said a planning meeting has occurred and SC&H has started work on this audit. She said interviews have been scheduled for SC&H to meet with the Director of Finance, the Director of Procurement & Contracting as well as two other employees of that department.
- **SC&H; Management Turnover:** Ms. Griffis said she has provided SC&H with a draft task order for this audit so they can begin to prepare their response to the task order. She said the IIAA will need to vote to issue this task order to SC&H.

Ms. Colleen Cusimano made a motion to approve the Management Turnover Task Order and issue to SC&H, seconded by Ms. Doris White. All those present were in favor and the motion passed unanimously.

- **Misc. Follow-ups:** Ms. Griffis said the DRFS Apparatus and Maintenance follow-up will be sent out in July and if needed, we can talk more about that in a closed session. Ms. Griffis said the IIT Network Security second follow-up is scheduled for September 2015. Ms. Griffis said there are still two points out on the FCPS Purchasing Audit that was done in 2013. She said Rob Reilly is supposed to get those documents to us as soon as he can.

IIAA Resolution

Ms. Griffis said the IIAA Resolution is still with the County Attorney's Office and is waiting for their review. She said once it is reviewed it will be sent to the County Council for their approval and adoption.

Special Projects

- **Towing:** Ms. Griffis said not much work has been done on the towing but is expecting to pick back up and plans to scale down on the objectives of this special project.
- **FCC Overtime Analysis:** Ms. Griffis said this special project is on hold as she is waiting on FCC payroll department to get back with information she requested.
- **FCSO Courthouse Fees Collections:** Ms. Griffis said this special project is complete and a memo was issued March 4, 2015.
- **Detention Center Overtime Analysis:** Ms. Griffis said this analysis is complete and is ready for the IIAA approval vote. She said Lt. Swope has agreed with all of the recommendations. Mr. Steve Darr suggested that the IIAA members review this document and be ready to vote for approval at the April meeting.
- **County Council Permitting Task Order:** Ms. Griffis said the permitting notification letter has been issued and work can begin on this special project.
- **DUSWM PIA Letter:** Ms. Griffis said at the request of the Director of DUSWM and the County Executive, she was asked to look at the Public Improvements Agreement (old vs. new) and place an observation between the two. She said she will send the IIAA a copy of that memo.

Other Business

Ms. Griffis said she passed out the Annual Audit Report for the IIAA's information. She said it outlines all of the audit reports and the number of recommendations (made & accepted) as well as the non-audit results which are the follow-ups and the special projects. Ms. Griffis said all together in FY14, we had 46 audit recommendations and 10 special project recommendations. Ms. Griffis said an IIAA approval is needed to post this report to the website. Mr. Darr said he wanted the IIAA members to review the report and be prepared to vote at the April meeting.

Fraud Hotline

FCG – None

FCPS – None

FCC – N/A; Ms. Griffis said she is going to follow-up with FCC to see if they will be using our hotline or using one of their own.

Mr. Steve Darr suggested the IIAA meetings return to their normal 8:00am start time. All were in agreement and beginning with the April meeting, the start time will be 8:00am.

Ms. Colleen Cusimano 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. Doris White. All those present were in favor, and the motion passed unanimously.

The open meeting adjourned at 9:40am.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator