

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

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., April 15, 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), Eric Wu, Bob Kimble, Bud Otis, Doris White, and Colleen Cusimano.

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: None

FCPS Staff: None

FCG Staff: None

Contractors: None

External Auditors/Guests: None

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

Approval of Open Minutes

**Ms. Doris White made a motion to approve the open meeting minutes of March 25, 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 report was finalized and has an addendum to include with the report, which has an updated management's response. She said the report was posted to the Internal Audit Website.
- **CliftonLarsonAllen; County Council Budget Analysis:** Ms. Griffis said she has stepped away from this audit and CLA is reporting to the County Council and working with Ragen Cherney. She said a draft budget will be released by the County Executive later today.
- **CliftonLarsonAllen; Hotel Rental Tax Audit:** Ms. Griffis said a planning meeting was held and work on this audit has begun. She said a meeting was also held with the County Attorney's Office to review the current tax laws. Ms. Griffis said CLA will be going out to all of the hotels within the next week or two.
- **SC&H; P-Card Audit:** Ms. Griffis said the planning work is in process on this audit. She said SC&H had already completed their flow chart and it looks good. Ms. Griffis said a draft report is expected by June 15, 2015.
- **SC&H; Management Turnover:** Ms. Griffis said SC&H has submitted their response to the issued task order. She said it has their objectives and their approach, along with their cost estimate. Ms. Griffis said the task order has been approved by the Budget Office. However she would like to get an IIAA agreement on the acceptance of their response to the task order. The IIAA agreed to accept SC&H's response and cost estimate.
- **Misc. Follow-ups:** Ms. Griffis said there are not any audit reports that need to be followed up on until June/July. She said she will continue to follow up on the audits at that time.

IIAA Resolution

Ms. Griffis said the IIAA Resolution is still with John Mathias in the County Attorney's Office. She said Mr. Richard McCain will be updating the IIAA Resolution and updating it as a bill in the County Code. Ms. Griffis will follow up with Mr. McCain. She said the current resolution will remain in effect until the updated version is officially adopted into code.

Special Projects

- **Towing:** Ms. Griffis said we are coming to an end and said that a list of her questions has been sent to them. She said she attended their quarterly oversight committee meeting which was beneficial to her understanding of towing practices. Ms. Griffis said she hopes to have a draft report to the IIAA at the May meeting as long as they submit their responses timely.
- **FCC Overtime Analysis:** Ms. Griffis said this is still currently on hold.
- **FCSO Courthouse Fees Collections:** Ms. Griffis said this is completed.

- **Detention Center Overtime Analysis:** Ms. Griffis said she updated the memo per last month's meeting and is included in the packet and a vote is needed for issuance.

**Mr. Shaun Jones made a motion to accept and issue a memorandum to the Frederick County Sheriff's Office regarding the Detention Center Overtime Analysis, seconded by Ms. Colleen Cusimano. All those present were in favor, and the motion passed unanimously.**

- **DFRS:** Ms. Griffis said she will be setting up a meeting with Mr. Chip Jewell to follow up on their request for an audit on LOSAP Program.
- **County Council Permitting Task Order:** Ms. Griffis said a notification letter was sent out and she did have a planning meeting with Mr. Gary Hessong last week.

Other Business

Ms. Griffis said a request came from the County Executive's Office to look into the mail room operations between Frederick County Government and Frederick County Public Schools. She said she will look into the entire mail room process over the next couple of weeks, however, this would be considered a very low risk. It was agreed to review at the June meeting.

Ms. Griffis said the FY14 Annual Audit Report has been completed and is ready for the IIAA acceptance and vote to issue (post to web).

**Mr. Bud Otis made a motion to approve and issue (post to web) the FY14 Annual Audit Report, seconded by Ms. Colleen Cusimano. All those present were in favor, and the motion passed unanimously.**

Fraud Hotline

FCG – None

FCPS – None

FCC – N/A; Ms. Griffis said FCC is still undecided.

**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. Bob Kimble. All those present were in favor, and the motion passed unanimously.**

The open meeting adjourned at 9:15am.

Respectfully Submitted,



Dawn Reed  
Administrative Coordinator