

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
JANUARY 20, 2016**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., January 20, 2016, in the 2nd Floor Winchester 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, Timothy Wesolek, and Colleen Cusimano

IA Staff: Tricia Griffis

FCC Staff: None

FCPS Staff: None

FCG Staff: None

Contractors: Chris Patrick, (SC&H), Ryan Kohan (SC&H)

External Auditors/Guests: None

Mr. Shaun M. Jones, Vice Chair, called the IIAA open meeting of January 20, 2016, to order at 8:00am.

Approval of Open & Closed Meeting Minutes – December 16, 2015

Mr. Timothy Wesolek made a motion to approve the open meeting minutes of December 16, 2015, as written and submitted, seconded by Ms. Colleen Cusimano. All those present were in favor. The motion passed unanimously.

Mr. Bob Kimble made a motion to approve the closed meeting minutes of December 16, 2015, as written and submitted, seconded by Mr. Bud Otis. All those present were in favor. The motion passed unanimously.

Status of Assignments

LOSAP: Ms. Tricia Griffis said CLA will layer this with the actual procedure followed by the findings due to it being an “agreed upon procedures” as opposed to an actual audit report. She said she would like to get a memo from Chip for his response and what they are doing not to correct some of these findings. Ms. Griffis said we can discuss further in the closed session, however, an email vote will be required once everyone has time to review in its entirety.

FCC Receivables: Ms. Griffis said a task order was sent to CLA and they do plan on taking on this task and is currently working on their response for this task order.

FCG P-Card Audit: Ms. Griffis said SC&H is in attendance today and can answer any questions or concerns the IIAA may have before a vote takes place on the final P-Card Audit.

Mr. Bob Kimble made a motion to accept and approve for public release, the Frederick County Government P-Card Audit, seconded by Ms. Colleen Cusimano. All those present were in favor. The motion passed unanimously and will be posted to the Internal Audit Website.

FCG Payroll and Timesheet Controls AUP: Ms. Griffis said she will let Chris Patrick go over the status of this project. Mr. Patrick said he has a draft report which is currently going through their internal management review process. He said there were a couple of areas that are still open and will work toward closing them once they receive all of the requested information from the County’s IT Division and the Payroll Department. Mr. Patrick said he expects to have a final draft to the IIAA within the next two weeks.

FCPS Payroll and Timesheet Controls AUP: Ms. Griffis said a draft was sent out to the IIAA yesterday for review and at this point, she said we are still waiting on management’s responses. She said once we receive them, an email vote will be required by the IIAA members.

ECC: Ms. Griffis said a task order was approved through an email vote and will now be issued to SC&H and will be scheduling meeting to get that work started.

Misc. Follow-ups: Ms. Griffis said the audit recommendations log has been updated to reflect the P-Card Audit recommendations. Ms. Griffis said follow up letters were sent out in the past two weeks. She said one was sent to IT regarding the IT Internet Security (2nd follow up); a meeting is scheduled for February 3, 2016 and a response is requested by the end of February. The second follow up was sent to DFRS on the Financial Transactions Review Audit and their response is requested by the end of February as well.

Fraud Hotline

FCG: None.

FCPS: None.

FCC: Will be utilizing a third party and has reached out to FCPS to get information on the company they are using.

Other Business

IIAA Resolution: Ms. Griffis said a meeting is scheduled tomorrow with County Executive Gardner to discuss the IIAA Resolution and the County Organizational Chart

Risk Assessment: Ms. Griffis said the Risk Assessment was approved and she has updated the wording to the cover letters and they will be sent out to all entities by the end of the week.

At 9:04am: Mr. Steve Darr made a motion to go into a closed session, in accordance with Maryland Annotated Code General Provisions Article §3-305 (b) to discuss an Administrative Function. This motion was seconded by Ms. Colleen Cusimano. All those present were in favor, and the motion passed unanimously.

The open meeting ended at 9:04am (for closed session).

Respectfully Submitted,



Dawn Reed
Administrative Coordinator