

**INTERAGENCY INTERNAL AUDIT AUTHORITY  
OPEN SESSION MINUTES  
March 15, 2017**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., March 15, 2017, in the 2<sup>nd</sup> Floor Winchester Conference Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Vice Chair Shaun Jones, Bob Kimble, Bud Otis, David Bufter, and Colleen Cusimano

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: Bill Grutzkuhn

FCPS Staff: Amanda Laughner and Melissa Rollins

FCG Staff: Erin White

Contractors: Matt Simons and Ryan Kohan

External Auditors/Guests: None

Mr. Shaun Jones, Vice Chair, called the IIAA open meeting of March 15, 2017, to order at 8:01am.

Approval of Open Meeting Minutes – February 15, 2017

**Mr. David Bufter made a motion to approve the open meeting minutes of February 15, 2017, seconded by Mr. Shaun Jones. Those present voted in favor (Steve Darr, Eric Wu, and Colleen Cusimano absent for vote). The motion passes.**

Status of Assignments

CLA:

Capital Improvements Project – Ms. Griffis said the planning phase is finalized and testing has begun. She said they began testing last week at DUSWM and DPW test work is this week.

Hotel Rental Tax – Ms. Griffis said we have emailed the draft task order and their response is being handed out. Ms. Griffis also mentioned discussing switching contractors for this audit. Mr. Shaun Jones said that he is not favor of this due to the fact the contractor is already familiar with this audit and feels the knowledge base and the cost savings is beneficial by using the same contractor. Mr. Jones said he would like to inquire if the IIAA has the authority to have this audit changed from doing every two years to possibly doing every three or four years. It was agreed that the IIAA will discuss at the next meeting.

**Mr. Bob Kimble made a motion to approve Task Order FCG-17-09, Frederick County Government Hotel Rental Tax Audit and issue to CliftonLarsonAllen, LLP, seconded by Mr. David Bufter. Those present voted in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

SC&H:

Personally Identifiable Information (PII) Planning Phase Audits (FCG, FCC, FCPS) - Ms. Griffis said our SC&H contractors are here today if the IIAA has any questions for them. She said the first thing she would like to do is get approval on the FCG, FCC, and FCPS task orders for the testing phase of the PII audits.

**Mr. Bud Otis made a motion to approve Task Order FCG-17-08, Frederick County Government Personally Identifiable Information Testing Phase and to issue to SC&H, seconded by Mr. Bob Kimble. Those present voted in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

**Mr. Bud Otis made a motion to approve Task Order FCC-17-07, Frederick Community College Personally Identifiable Information Testing Phase and to issue to SC&H, seconded by Ms. Colleen Cusimano. Those present voted in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

**Mr. Bob Kimble made a motion to approve Task Order FCPS-17-06, Frederick County Public Schools Personally Identifiable Information Testing Phase and to issue to SC&H, seconded by Ms. Colleen Cusimano. Those present voted in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

Audit Reports

Ms. Griffis called for a vote on the three Personally Identifiable Information Planning Survey and Risk Assessments.

**Mr. Bud Otis made a motion to approve Rpt. FCG-17-01, Frederick County Government Personally Identifiable Information Planning Survey and Risk Assessment as a confidential report, seconded by Mr. Bob Kimble. Those present vote in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

**Mr. Bud Otis made a motion to approve Rpt. FCC-17-02, Frederick Community College Personally Identifiable Information Planning Survey and Risk Assessment as a confidential report, seconded by Mr. David Bufter. Those present voted in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

**Mr. Bud Otis made a motion to approve Rpt. FCPS-17-03, Frederick County Public School Personally Identifiable Information Planning Survey and Risk Assessment as a confidential report, seconded by Mr. David Bufter. Those present voted in favor (Steve Darr and Eric Wu absent for vote). The motion passes.**

Water & Sewer Billing System/Processes – Ms. Griffis said the planning phase is underway, there have been meetings at DUSWM and the fieldwork is in process.

Misc. Follow Ups:

Ms. Griffis said the IIT follow only has a few open items that are still being resolved and should be completed by the end of July. She said the Fire & Rescue Inventory special project is, along with LOSAP, waiting on the new volunteer software program to be completed before we can close this out. Ms. Griffis said the FCG terminations is being reviewed for finalization. She said the towing special project along with the FCG P-Card audit is closed. Ms. Griffis said the FCG Payroll and Timesheet audit was just sent their first follow up memo.

FCPS Risk Assessment:

Ms. Griffis said the FCC Risk Assessment is included in the packet and ready to be discussed and reviewed. The IIAA, along with Ms. Colleen Cusimano discussed and reviewed the FCPS Risk Assessment for low, medium, and high risk placements. It was agreed that FCG will be discussed and reviewed at the next meeting.

Fraud Hotline

FCG: 1 (concerns over hiring when position not needed); forwarded complaint to Human Resources.

FCPS: None

FCC: None

Other Business

Ms. Griffis said she will be reviewing the financial audits from each entity and will relay the information and findings to the IIAA.

It was discussed that the Internal Audit budget be reviewed for a contingency bump or a possible increase in the budget itself for Fiscal Year 2019.

**At 9:55am: Mr. Shaun Jones made a motion to end and adjourn the March 15, 2017 IIAA Meeting.**

Respectfully Submitted,



Dawn Reed  
Administrative Coordinator