

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
OCTOBER 7, 2020**

The Interagency Internal Audit Authority (IIAA) met virtually at 9:10am (broadcasted live on FCG and recorded for later viewing), October 7, 2020, in the 1st Floor Hearing Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Chair Steve Darr, Vice Chair Nicole Prorock, Jon Alexander, and Tom Lynch

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: None

FCPS Staff: Melissa Rollison and Amanda Baugher

FCG Staff: Lori Depies

Contractors:

SC&H: Matt Simons, Ed Mikhail, and Anthony DiGiulian

CLA: Sean Walker

Mr. Steve Darr, Chair, called the virtual IIAA open meeting of October 7, 2020, to order at 9:10am.

Mr. Steve Darr began the meeting by acknowledging Mr. Shaun Jones for volunteering his time to help battle the wildfires out West. Mr. Darr thanked him for his service, dedication and commitment. The entire IIAA wished him well and a safe return home.

Approval of Agenda – October 7, 2020

Mr. Tom Lynch made a motion to accept and approve the agenda for the October 7, 2020 meeting as presented, seconded by Ms. Nicole Prorock. All present voted in favor (Shaun Jones, Steve McKay, and Lois Jarman absent). The motion passes.

Approval of Open Meeting Minutes – August 26, 2020

Mr. Tom Lynch made a motion to approve the open meeting minutes of August 26, 2020, seconded by Mr. Jon Alexander. All present voted in favor (Shaun Jones, Steve McKay, and Lois Jarman absent). The motion passes.

Status of Assignments

CLA:
FCG Receipts Transactions – Mrs. Reaver said the last audit planning phase meeting has been completed and gone through. However, this audit has been on a bit of hold due the FCG COVID-19 Sub-recipient Grants Monitoring Audit for the Finance Division. She said the help with the Finance Division is very important right now. Mrs. Reaver said that CLA plans to get back into the testing phase sometime next month.

FCG Sub Recipient Monitoring Grants – Mrs. Reaver said CLA is continuing to assist the County's Finance Division with the COVID-19 related grants. She said the Finance Division has reached out that they still support the use of CLA and will be increasing the dollar amount for this work.

FCG/FCC/FCPS Financial Transactions – Mrs. Reaver said the task orders for the Financial Transactions audits have been voted on for all entities and work is ready to begin. She said a different member/manager of CLA's team will be leading these audits. Mrs. Reaver said FCG will begin once the sub-monitoring work slows down, FCPS will start once the fiscal year audit is complete, and FCC is slated to begin the week of October 19th (scheduled with Kara Rueckemann already).

SC&H:

FCPS Timesheet Controls – Mrs. Reaver said the testing phase of this audit is underway. She said Mr. Ed Mikhail, Mr. Matt Simons, and their team is working on the drafting process now. Mr. Ed Mikhail said that he has reached out to Amanda Baugher, FCPS, to answer any follow up questions and wrap up testing.

FCG DFRS Matrix Funding – Mrs. Reaver said the report has been drafted and is in her hands for review and will have her feed back to SC&H tomorrow. She said she will schedule a meeting with DFRS next week as they requested.

FCG/FCC/FCPS Network Security – Mrs. Reaver said these three are the next task orders to be issued and we are kicking off with the County. She said the task order has been written and is currently with our IIT team for their feedback and/or any additions they would like to add to the task order. Mrs. Reaver said an IIAA email vote will be conducted once she has the SC&H response to the final task order and to please be looking out for it next week. She said we will then move onto FCPS and has reached out to the leadership there (Leslie, Amanda, and Melissa) for their feedback on beginning this audit.

Special Projects and Other Work:

Towing (see follow up below) pretty much finished up and we are closing this audit.

Follow Ups:

- FCG Towing – Mrs. Reaver said this audit is pretty much finished up and we will be closing this audit. She said Mrs. Dawn Reed will be sending out close out letter next week.
- FCG CIP – Mrs. Reaver said she just received an email from the County's Procurement and Contracting Division along with some discussion with the County's Attorney's office regarding some of the procedures surrounding this. She said it looks as if they are continuing to review and work on and she believes this audit will be able to be closed out as well.
- FCG PII – Mrs. Reaver said the County Executive's Office, through the CAO's Office, has brought in a temporary professional to complete the PII policies and procedures. Mrs. Reaver said this individual is working on the county wide record retention policy as well. She said she is confident she will be able to close out this audit by the middle of next year. Mrs. Reaver said FCC is closed already and FCPS is almost finished and she will check back as she is looking to close them out as well.
- FCPS School Activity Funds – Mrs. Reaver said this audit will be closed out as all information has been provided. She said the next one is scheduled for 2021/2022.
- Fleet Services – Mrs. Reaver said she is working with the new division director in Fleet and gathering all information needed to for review.
- Ambulance Billing - Mrs. Reaver said she is waiting for a couple of minor open items and does not expect it to be too much longer.

Risk Assessments

Mrs. Reaver said all risk assessments were voted on by email and have been released. She said she is already into the next year and currently very busy meeting with FCG and is beginning to schedule FCC and FCPS next. Mrs. Reaver mentioned that the PII professional along with the County's new HIPPA compliance officer is attending the risk assessment meetings (FCG only) with her.

Fraud Hotline

Mrs. Reaver said there were no fraud hotline issues reported for FCC.

Mrs. Reaver said FCPS had one come in after the packets went out and it was an HR matter that has been followed up and closed by FCPS already. Mrs. Reaver said we should see it on their next quarterly report.

Mrs. Reaver said the County had one come in yesterday, brought up in a risk assessment by one of the divisions and requested it to be a formal hotline matter. She said they are concerned with some of the Division of Fire & Rescue Services' (DFRS) past audits. Mrs. Reaver said the hotline complaint stated they wanted to see DFRS have an independent, professional analysis performed on call volume, station locations, call response times, different apparatus, and staffing.

Other Business

Annual Report – Mrs. Reaver said Mrs. Dawn Reed has been working on the FY20 Annual Report and it will be completed for the December meeting.

Audit Manual – Mrs. Reaver said the audit manual has been updated and is with her for review and edits.

At 9:59am, Mr. Steve Darr made a motion to end and adjourn the meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit