

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
OCTOBER 19, 2022**

The Interagency Internal Audit Authority (IIAA) met virtually at 8:00 a.m. Those present were:

IIAA Members: Chair Jon Alexander, Vice Chair Nicole Prorock, Emeka Enworom, Dr. April Miller, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stakes

FCPS Staff: Melissa Rollison and Amanda Baugher

FCG Staff: Lori Depies, Erin White, and Dan Lewis

Contractors:

SC&H: Matt Simons, Sam Fitzgerald, and Charles Ward

CLA: Sean Walker

SB & Company: Bill Seymour

Public Guests: None

Chair Jon Alexander called the meeting to order at 8:06am.

Approval of Open Meeting Minutes – September 21, 2022

Mrs. Sue Johnson made a motion to accept and approve the IIAA open meeting minutes of September 21, 2022, with edits, seconded by Mrs. Nicole Prorock. All those present voted in favor with Mr. Emeka Enworom abstaining (Steve McKay absent). The motion passes.

Approval of Closed Meeting Minutes – September 21, 2022

Mrs. Sue Johnson made a motion to accept and approve the IIAA closed meeting minutes of September 21, 2022, as submitted, seconded by Dr. April Miller. All those present voted in favor with Mr. Emeka Enworom abstaining (Steve McKay absent). The motion passes.

Approval of Agenda – September 21, 2022

Mrs. Sue Johnson made a motion to accept and approve the agenda for September 21, 2022, seconded by Mrs. Nicole Prorock. All those present voted in favor (Steve McKay absent). The motion passes.

Status of Assignments

CLA:

FCG Pension Plan – Mrs. Reaver said the CLA team is working through questions with the County's pension administrator, and CLA is drafting the report. Mr. Sean Walker said they should have a draft by the November meeting. However, Mrs. Reaver noted that due to timing, a draft would most likely be for review and not yet for vote to include management responses.

SC&H:

FCC Fixed Assets and Inventories, Accountability and Surplus – Mrs. Reaver said this audit report has been drafted, she has reviewed it, and now it is with FCC for their review. She said she requested their responses by November 2nd and then it should be ready to include in the November packets.

FCG Fuel Contractor – Mrs. Reaver said she was hoping to have a draft report to the IIAA this month, however, more information has been gathered, which SC&H just received. She said they are now testing the additional information received, however are due further follow up, which she is expecting by Friday. Once received and tested they will meet with Fleet, Procurement and Contracting, Finance, the CFO, and the County Attorney's Office to go over results. She said she is hoping to have a draft report for vote at the November meeting.

FCPS School Construction – Mrs. Reaver said a meeting was held with FCPS to go over the flow charts. The flow charts are with FCPS for further review. She said the audit program for the testing phase was received and is currently working on the testing phase budget with SC&H. Mrs. Reaver said she will have an idea of what that budget will be at the next meeting. Mr. Matt Simons, SC&H, said he appreciates all the effort from the County and from FCPS for this audit as it is a comprehensive and technical audit.

FCG Health Department Permitting – Mrs. Reaver said this audit is currently in the planning phase and SC&H is working on flow charts. She said we have a meeting with the County's Planning and Permitting group to discuss the flow from their perspective and what recommendations or issues they might have to assist with the audit process. Mr. Matt Simons, SC&H, said they are still early in the planning/discovery phase.

Special Projects and Other Work:

FCPS School Activity Funds – Mrs. Reaver said she along with Mrs. Dawn Reed have been going out to the high schools testing the school activity funds. She said there are two high schools left to test, and everything is going well. Mrs. Reaver said this test work will complete the fiscal year 2022 financials for the school system and making sure the administrative secretaries and the staff at each of the high schools are treating the school activity funds with care under FCPS' School Activity Funds policies and procedures.

FCG Non-County Agency Review – Mrs. Reaver said this project is in draft memorandum which has been reviewed within the County. Mrs. Reaver said she is waiting to finalize the draft until the City's liaison to the audit returns from family medical leave.

FCG Senior Services Division Grants Concerns – Mrs. Reaver said this is the memorandum discussed in closed session last month due to personnel issues included in the discussion and memorandum. She said the memorandum is now drafted and has been reviewed by the County CFO, the Finance Division Director, the Finance grants team and by the Division Director of Senior Services. Mrs. Reaver said the memorandum has been approved internally. She is asking the IIAA for their vote to issue as a confidential document due to personnel matters noted.

Sue Johnson made a motion to accept the report with minor grammatical edits and the spelling out of acronyms, and to issue as a confidential document, seconded by Dr. April Miller. All those present voted in favor (Steve McKay absent). The motion passes.

Mrs. Reaver said the next task order we are looking to draft may be ready for the December meeting and will be an audit on grants county-wide. She said we are also looking to have an audit performed on County Human Resources on-boarding and off-boarding processes. Mrs. Reaver also noted that we will be putting a task order together early next year on FCPS assets and inventories.

Follow Ups:

Mrs. Reaver said the list of follow ups is on the status narrative and those are moving along, especially the Capital Projects, which is the oldest one. She said it was presented to Council on September 6th and is moving along in the approval process. Mrs. Reaver said she has listed out the details of the follow ups such as requested response dates, close out dates and timelines.

Fraud Hotline

FCPS – Mrs. Reaver said she had one call which she believed is the same call FCPS received on their hotline to Lighthouse. She will allow FCPS to look into the issue and discuss the matter with FCPS.

FCC – Mrs. Reaver said they had none.

FCG – Mrs. Reaver said they had none.

Other Business

Member Terms and Open Seat – Mrs. Reaver said we still have one open seat left for a public member. She said Mr. Emeka Enworom was confirmed by the County Council October 3rd.

Risk Assessment Meetings – Mrs. Reaver said she is busy with the risk assessment meetings right now with FCG Divisions and has a good number of meetings booked with FCPS for January and FCC will follow.

IIAA Meeting Format – Mrs. Reaver said the meeting format will remain the same and that anyone that wishes to join us at Winchester Hall may do so for any meeting.

At 8:50am, Mr. Jon Alexander ended and adjourned the October 19, 2022, IIAA meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit