

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
MARCH 15, 2023**

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, Steve McKay, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stake

FCPS Staff: Melissa Rollison and Amanda Baugher

FCG Staff: Lori Depies, Erin White, and Melanie Thom

Contractors:

SC&H: Matt Simons, Sam Fitzgerald, and Anthony DiGuilian

CLA: Cheri Amoss

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:05am.

Approval of Agenda – March 15, 2023

Mrs. Nicole Prorock made a motion to accept and approve the agenda for March 15, 2023, seconded by Mrs. Sue Johnson. All those present voted in favor (Emeka Enworom and Ellis Barber absent). The motion passes.

Approval of Open Meeting Minutes – February 15, 2023

Mr. Steve McKay made a motion to accept and approve the IIAA open meeting minutes of February 15, 2023, as submitted, seconded by Mrs. Sue Johnson. All those present voted in favor (Emeka Enworom and Ellis Barber absent). The motion passes.

Status of Assignments:

- **CliftonLarsonAllen**
 - o Potential TO – FCC Financial Operations and Systems Flowchart, Systems and Staffing Analysis
 - o Potential TO – FCG P-Cards
- **SC&H**
 - o FCPS School Construction - Testing work is wrapping up on one school testing and beginning on another. Report drafting has started.
 - o FCG Health Permitting - Testing commenced, SC&H is pulling analytics.
 - o FCG HR On-Boarding/Off-Boarding - Planning phase underway, meetings are ongoing.
 - o FCPS Assets & Inventories – Under planning and discovery phase, meetings have been scheduled.
 - o FCG IIT Flowchart - Task order has been drafted, being vetted by the County and should be ready for IIAA vote through email or at the April meeting.
 - o FCG IIT Security Assessment – (State of MD requested). Task order drafted, being vetted by the County and should be ready for IIAA vote through email or at the April meeting.
- **Special Projects & Work**
 - o School Activity Funds work – Completed testing of 1 middle school.
 - o FCG Non-County Agency Review – City information obtained June 13th and three follow ups occurred, January 3rd, January 24th, and February 1st. Internal Audit will be releasing report with explanation of non-response from the City week of March 20th.
 - o Upcoming TOs - 1) FCC Financial Operations and Systems Flowchart, Systems and Staffing Analysis (in discussion); 2) FCG P-Cards (in discussion); 3) FCG Grants (for summer/fall).
- **Miscellaneous Follow-ups**
 - o The Director pointed the IIAA to review the list provided of follow up status and noted that some have been closed and will drop from the list. Noted that some follow ups have been extended or requested an extension.

Fraud Hotline

- FCPS - None
- FCG - None
- FCC - None

Other Business

- Risk Assessment meetings & Risk Assessment Review Schedule – All meetings completed. FCG ready for review and comment; plan to discuss/vote at April meeting. FCPS risk assessment will be drafted for review for April or May meeting as schedule allows, FCC risk assessment drafted for review for May meeting.
- Annual Financial Report Review and Schedule – currently on hold for finalized audit items.
- 2023 meeting calendar / meeting format and next meeting - format to remain same.
- Member terms and open seat - One current open seat to be filled. Mrs. Nicole Prorock's term will expire June 30, 2023, and is eligible for a 2nd full 4-year term.

Next Meeting

- April 19, 2023

At 8:57am, Mr. Jon Alexander adjourned the March 15, 2023, IIAA meeting.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read "Dawn Reed", with a stylized flourish above the name.

Dawn Reed
Coordinator, Internal Audit