

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
APRIL 19, 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, Emeka Enworom, Steve McKay, Ellis Barber, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stake

FCPS Staff: Melissa Rollison

FCG Staff: Leslie Barnes-Keating, Dan Lewis, and Melanie Thom

Contractors:

SC&H: Sam Fitzgerald, Charles Ward, and Lindsay Puccio

CLA: Sean Walker

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:02am.

Approval of Agenda – April 19, 2023

Mrs. Nicole Prorock made a motion to accept and approve the agenda for April 19, 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 – March 15, 2023

Mrs. Nicole Prorock made a motion to accept and approve the IIAA open meeting minutes of March 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:

- Potential TO - FCC Financial Operations and Systems Flowchart, Systems and Staffing Analysis. Will be removed, FCC will be putting out a RFP for this work as it does not fall under our contract rates.
- Potential TO – FCG P-Cards.

- SC&H

- FCPS School Construction - Testing on-going. Begin drafting.
- FCG Health Permitting - Testing ongoing.
- FCG HR On-Boarding/Off-Boarding - Planning phase underway and the flowchart work has started.
- FCPS Assets & Inventories – Under planning phase, meetings are completed, and the flowchart work has started.
- FCG IIT Flowchart – Draft task order is included and ready for a vote.

Mrs. Sue Johnson made a motion to accept and approve task order #23-04, Frederick County Government IIT Infrastructure Flowchart, and to issue to SC&H, seconded by Mrs. Nicole Prorock. All those present voted in favor. The motion passes.

- FCG IIT Security Assessment – (State of MD requested). Draft task order being reviewed by the State as they had requested this audit. Will vote in May meeting.

- Special Projects & Work

- School Activity Funds work – FCPS has reached out to CLA to perform this work going forward.
- Upcoming TOs - 1) FCC Financial Operations and Systems Flowchart, Systems and Staffing Analysis (discussed earlier; will be removed); 2) FCG P-Cards (in discussion); 3) FCG Grants (will be looked at under new risk assessment ordering).

- Miscellaneous Follow-ups

- 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 is ready for a vote. FCPS risk assessment is drafted and out for review and comment by the IIAA; vote in May meeting. FCC is drafted and out for review and comment by the IIAA; vote in May meeting.

Mr. Steve McKay made a motion to approve the Frederick County Government Fiscal Year 2024 Risk Assessment Plan with the edits discussed, seconded by Mrs. Nicole Prorock. All those present voted in favor. The motion passes.

- Annual Financial Disclosures – Please complete if you haven't done so.
- 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, which she has submitted her letter of interest to serve another term.

Next Meeting

- May 17, 2023

At 8:54am, Mr. Jon Alexander adjourned the April 19, 2023, IIAA meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit