

APPROVED BY IIAA 1/17/24

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES DECEMBER 20, 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, and Dr. John Molesworth

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Barbara Larson

FCPS Staff: Heather Clabaugh, Amanda Baugher and Melissa Rollison

FCC Staff: John Peterson, Leslie Barnes-Keating, Dan Lewis, Erin White, Dr. Barbara Brookmeyer, Barry Glotfelty, Nick Hetrick, and Greg Smith

Contractors:

SC&H: Matt Simons, Anthony DiGiulian, Lindsay Puccio, Andrew Ryan, Samantha Prugh, and Umair Sharafat

CLA: Cheri Amoss

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:04am.

Approval of Agenda – December 20, 2023

Mr. John Alexander pointed out that this meeting will include a closed session at the end of the open session.

Nicole Prorock made a motion to accept and approve the agenda for December 20, 2023, seconded by Steve McKay. All those present voted in favor (Sue Johnson absent). The motion passes.

Approval of Open Meeting Minutes – November 15, 2023

Steve McKay made a motion to accept and approve the IIAA open meeting minutes of November 15, 2023, as submitted, seconded by Nicole Prorock. All those present voted in favor (Sue Johnson absent). The motion passes.

Approval of Closed Meeting Minutes – November 15, 2023

Nicole Prorock made a motion to accept and approve the IIAA open meeting minutes of November 15, 2023, as submitted, seconded by Steve McKay. All those present voted in favor (Sue Johnson absent). The motion passes.

Status of Assignments:

- **CLA**
 - o FCG P-Cards – Test work is being completed and report drafting to begin in January 2024.
- **SC&H**
 - o FCG IIT Security Assessment – Report is in final draft and ready for IIAA vote.

Nicole Prorock made a motion to accept, approve, and issue as a confidential document, Audit Report #23-05, Frederick County Government IIT CIS Security Assessment, seconded by Emeka Enworom. All those present voted in favor (Sue Johnson absent). The motion passes.

- o FCG Health Permitting – Report is in final draft and ready for IIAA vote.

Steve McKay made a motion to accept, approve, and issue as a public document, Audit Report #23-01, Frederick County Government Health Department Permitting, seconded by Dr. John Molesworth. All those present voted in favor (Sue Johnson absent). The motion passes.

- o FCG HR On-Boarding/Off-Boarding – Test work is being completed and the report drafting began the week of December 11, 2023.
- o FCPS Assets & Inventories – Report is in final draft and ready for IIAA vote.

Nicole Prorock made a motion to accept, approve, and issue as a public document, Audit Report #23-03, Frederick County Public Schools Assets and Inventories, Accountability and Surplus, seconded by Dr. John Molesworth. All those present voted in favor (Sue Johnson absent). The motion passes.

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- FCG IIT Flowchart – Report is in final draft and ready for IAA vote.

Emeka Enworom made a motion to accept, approve, and issue as a confidential document, Audit Report #23-04, Frederick County Government IIT Infrastructure Flowchart, seconded by Nicole Prorock. All those present voted in favor (Sue Johnson absent). The motion passes.

- Miscellaneous Follow-ups

- The Director pointed the IAA 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.
- The following audits have been closed:
 - FCG Pension Calculations
 - FCG CCRC and Montevue
 - FCG Incident Response and Disaster Recovery
 - FCC Procurement & Contracting

Fraud Hotline

- FCPS – 1; awaiting BOE review of Lighthouse report.
- FCG – 1; Parks and Recreation.
- FCC – 1 (will be discussed in closed session).

Risk Assessments

- FCG Nov/Dec: Meetings started the week of 10/23 (24 divisions/departments completed as of 12/20/23).
- FCC: Meetings being scheduled for February.
- FCPS: Meeting with Finance Leadership Team was held 12/15/23; departmental meetings being scheduled for January/February.

Other Business

- Meeting format to remain the same. 2024 calendar of meeting dates will be emailed, and the format will remain the same, virtual.
- One member seat still open.

Next Meeting

- January 17, 2024

Closed Session

At 9:05am, the IAA voted to enter a closed session to discuss a Frederick Community College hotline matter regarding personnel issues.

Dr. John Molesworth made a motion to go into a closed session in accordance with Maryland Annotated Code Government Article §3-305 (b)(1) “To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals.” The topic for this closed session is to discuss a Frederick Community College Hotline Matters. This motion was seconded by Nicole Prorock. All those present voted in favor (Sue Johnson and Steve McKay absent). The motion passes.

At 9:26am, Dr. John Molesworth made a motion to end the closed session and return to an open session, seconded by Nicole Prorock. All those present voted in favor (Sue Johnson and Steve McKay absent). The motion passes.

At 9:27am, Mr. Jon Alexander adjourned the December 20, 2023, IAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit