

APPROVED BY IIAA 6/18/24

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES MAY 14, 2024

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

IIAA Members: Chair Jon Alexander, Patrick Wheeler, Steve McKay, Dr. John Molesworth, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stake

FCPS Staff: Heather Clabaugh, Amanda Baugher and Melissa Rollison

FCG Staff: John Peterson, Leslie Barnes-Keating, Dan Lewis, Erin White, and Robin Inskeep

Contractors:

SC&H: Andrew Ryan

CLA: Jonathan Griffin

SB & Company: Chris Lehman

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

Approval of Agenda – May 14, 2024

Steve McKay made a motion to accept and approve the agenda for May 14, 2024, seconded by Dr. John Molesworth. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

Approval of Open Meeting Minutes – April 17, 2024

Sue Johnson made a motion to accept and approve the IIAA open meeting minutes of April 17, 2024, as submitted, seconded by Dr. John Molesworth. All those present voted in favor, with Jon Alexander abstaining (Nicole Prorock and Emeka Enworom absent). The motion passes.

Approval of Closed Meeting Minutes – April 17, 2024

Sue Johnson made a motion to accept and approve the IIAA closed meeting minutes of April 17, 2024, as submitted, seconded by Dr. John Molesworth. All those present voted in favor, with Jon Alexander abstaining (Nicole Prorock and Emeka Enworom absent). The motion passes.

Status of Assignments:

- **CLA**
 - o FCG P-Cards – Draft report received & reviewed; with Procurement and Contracting for their review and responses which are due June 6, 2024. Draft expected for review at the June meeting.
 - o FCG MHA Grants Monitoring – Work is continuing with the Finance Division.
 - o FCC Accounts Payable & Disbursements – Audit is now in testing phase.

- **SC&H**
 - o FCG DFRS Overtime and Staffing – Working on narratives from planning phase in preparation for the testing phase.
 - o FCG IIT State Assessment Checklist – Kickoff meeting was held on May 1, 2024, and walkthroughs have been scheduled.

Special Projects:

- o Parks and Recreation – Drafting memo in process.
- o Agriculture Innovation Grants – Reviewed application criteria and sat in on selection process; provided recommendations to staff and selection committee.

Miscellaneous Follow-ups

- o The Director pointed the IIAA to review the list provided of follow up status as some items have been closed and will drop from the list and some have been extended or requested an extension.

Fraud Hotline

- o FCG – None.
- o FCC – None.
- o FCPS – 1; with Board of Education for their review first.

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Risk Assessments

- FCG – updated draft included in packet and ready for vote.

Sue Johnson made a motion to accept and approve the Fiscal Year 2024/2025 Frederick County Risk Assessment Plan, seconded by Patrick Wheeler. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

- FCPS - draft included in packet for review and comments/edits; will update as comments are received and email to members. Draft will be ready for June meeting.
- FCC – Draft ready for review in June meeting.

Other Business

- Upcoming RFP for 2025 contracts – Draft included in packet and ready for vote.

Patrick Wheeler made a motion to accept and approve the Fiscal Year 2025 Request for Proposal and submit to Procurement and Contracting for advertisement, seconded by Sue Johnson. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

- Audit Manual – Complete; need to verify all “yellow book” updates and links. No action is required, just for information and review.
- Meeting format to remain the same; virtual.
- Member term update – The next member term will be Emeka Enworom, set to expire June 30, 2025. He is eligible to serve his first full term if he chooses.

Next Meeting

- June 18 or 20, 2024

At 8:42am, Jon Alexander adjourned the May 14, 2024, IIAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit