

Approved by IIAA 7/17/24

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES JUNE 18, 2024

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, Dr. John Molesworth, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Barbara Larson

FCPS Staff: None

FCG Staff: John Peterson, Erin White, Robin Inskeep, Nick Hetrick, and Gregory Smith

Contractors:

SC&H: Matt Simons, Anthony DiGiulian, Lindsay Puccio, Andrew Ryan

CLA: Sean Walker

SB & Company: Chris Lehman

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

Approval of Agenda – June 18, 2024

Nicole Prorock made a motion to accept and approve the agenda for June 18, 2024, seconded by Dr. John Molesworth. All those present voted in favor (Emeka Enworom and Patrick Wheeler absent). The motion passes.

Approval of Open Meeting Minutes – May 14, 2024

Dr. John Molesworth made a motion to accept and approve the IIAA open meeting minutes of May 14, 2024, as submitted, seconded by Sue Johnson. All those present voted in favor, with Nicole Prorock abstaining (Emeka Enworom and Patrick Wheeler absent). The motion passes.

Status of Assignments:

CLA

- FCG P-Cards – Draft report received & reviewed. Procurement and Contracting has provided responses. Report included for vote.

Nicole Prorock made a motion to accept, approve, and post as public document, Audit Report #23-06, Frederick County Government P-Cards, seconded by Emeka Enworom. All those present voted in favor (Patrick Wheeler absent). The motion passes.

- FCG MHA Grants Monitoring – Work is continuing with the Finance Division. They are working on a plan to transition back to MHA.
- FCC Accounts Payable & Disbursements – Currently in test work phase.

SC&H

- FCG DFRS Overtime and Staffing – Received narratives from planning phase; included in packet for review (no vote required). Preparing for testing phase of audit.
- FCG IIT State Assessment Checklist – Draft memorandum complete and included in packet, ready for vote.

Steve McKay made a motion to accept and approve as a confidential document, contingent upon SC&H finalizing review procedures, Audit Report #24-04, Frederick County Government IIT State Security Checklist, seconded by Dr. John Molesworth. All those present voted in favor (Patrick Wheeler absent). The motion passes.

Special Projects:

- Parks and Recreation – Drafting memo complete and included in packet for vote.

Dr. John Molesworth made a motion to accept and approved as a confidential document, Special Project Memo Parks and Recreation, seconded by Steve McKay. All those present voted in favor (Patrick Wheeler absent). The motion passes.

- Agriculture Innovation Grants – Draft memo complete and included in packet for vote.

Sue Johnson made a motion to accept and approve as a public document, Special Project Memo Agriculture Innovation, seconded by Emeka Enworom. All those present voted in favor (Patrick Wheeler absent). The motion passes.

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Miscellaneous Follow-ups

- 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

- FCG – 1
- FCC – None.
- FCPS – None.

Risk Assessments

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

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

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

Nicole Prorock made a motion to accept and approve with the discussed edits, the Fiscal Year 2024/2025 Frederick Community Collete Risk Assessment Plan, seconded by Steve McKay. All those present voted in favor with Sue Johnson abstaining (Patrick Wheeler absent). The motion passes.

Other Business

- Status of RFP for 2025 contracts – Nicole Prorock will replace Patrick Wheeler on the Evaluation Team. Pre-proposal conference was held June 5, 2024. Next is solicitation opening on July 16, 2024.
- Audit Manual – Complete; need to verify all “yellow book” updates and links. No action is required, just for information and review.
- Annual Financial Review is almost complete and will be sent to the IIAA once completed and posted to the IA website.
- IIAA Code/Membership – The IIAA discussed reviewing the code for possible changes to the membership in-County residency requirement. Will discuss further, possible vote in July meeting.
- Meeting format to remain the same; virtual.
- Member term update – Patrick Wheeler will be resigning his public seat effective June 30, 2024. We will be advertising in the Frederick News Post as well as on the FCG website. 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

- July 17, 2024

At 9:18am, Jon Alexander adjourned the June 18, 2024, IIAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit