

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES SEPTEMBER 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 and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Scott McVicker and Amy Stake

FCPS Staff: Amanda Baugher and Melissa Rollison

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

Contractors:

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

CLA: Sean Walker, Cheri Amoss and Jonathan Griffin

SB & Company: Chris Lehman

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

Approval of Agenda – September 18, 2024

Nicole Prorock made a motion to accept and approve the agenda for September 18, 2024, seconded by Sue Johnson. All those present voted in favor (Steve McKay and Dr. John Molesworth absent). The motion passes.

Approval of Open Meeting Minutes – July 17, 2024

Nicole Prorock made a motion to accept and approve the IIAA open meeting minutes of July 17, 2024, as submitted, seconded by Sue Johnson. All those present voted in favor (Steve McKay and Dr. John Molesworth absent). The motion passes.

Status of Assignments:

CLA

- FCG Finance and MHA – All work completed, and everything turned over to County Finance Division.
- FCC Accounts Payable and Disbursements – Final draft is included in packet and ready for IIAA vote. Due to one recusal, the IIAA will vote on this report via e-mail. If 100% participation does not occur, the report will be voted upon in the October meeting.
- FCG Hotel Rental Tax – Task Order drafted and ready for IIAA vote.

Sue Johnson made a motion to approve Task Order #25-02, Frederick County Government Hotel Rental Tax, and issue to CLA, seconded by Nicole Prorock. All those present voted in favor (Steve McKay and Dr. John Molesworth absent). The motion passes.

SC&H

- FCG DFRS Overtime and Staffing – Audit is in testing phase and work is continuing.
- FCG Grants – Audit planning phase has begun, and background meeting was held week of September 9th.

- Special Projects:

- FCG Ag Programming – A kickoff meeting is scheduled for October; will be reviewing programs to check on application processes and how they may relate to each other. Will also be assisting with Ag Innovation Grants.

- 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; risk area regarding controls over cash.
- FCC – None.
- FCPS – None.

Approved by IIAA 11/20/24

Risk Assessments

- Started to gather information to schedule meetings. FCG will be scheduled for November and December 2024 and FCC and FCPS will be scheduled for January and February 2025.

IIAA Code/Membership

- Draft IIAA code updated and included in packet for IIAA vote to send to County Council for codification.

Sue Johnson made a motion to update Bill No. 18-12 with an edit to Section 1-2-135 (A) (4) to include “Maryland,” and to submit to the Frederick County Council for codification, seconded by Nicole Prorock. All those present voted in favor (Steve McKay and Dr. John Molesworth absent). The motion passes.

Other Business

- Annual Report – Included in packet and ready for IIAA vote.

Sue Johnson made a motion to approve, with an edit to the table of contents, the Internal Audit FY 24 Annual Report and to post as a public document, seconded by Nicole Prorock. All those present voted in favor (Steve McKay and Dr. John Molesworth absent). The motion passes.

- Status of RFP for 2025 contracts – Contractors have been selected and award letters sent out. The IIAA selected three contractors for this RFP process, SC&H, CLA, and UHY
- 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 – 1 public open seat; will be advertised in FNP and on County website under Boards and Commissions.

Next Meeting

- October 16, 2024

At 8:49am, Jon Alexander adjourned the September 18, 2024, IIAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit