

Approved by IIAA 12/18/24

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES NOVEMBER 20, 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, Carolyn Kimberlin, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Scott McVicker and Amy Stake

FCPS Staff: Heather Clabaugh, Amanda Baugher, and Melissa Rollison

FCG Staff:

Contractors:

SC&H: Lindsay Puccio and Andrew Ryan

CLA: Cheri Amoss

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:07am

Approval of Agenda – November 20, 2024

Nicole Prorock made a motion to accept and approve the agenda for November 20, 2024, seconded by Sue Johnson. All those present voted in favor (Steve McKay absent). The motion passes.

Approval of Open Meeting Minutes – September 18, 2024

Sue Johnson made a motion to accept and approve the IIAA open meeting minutes of September 18, 2024, as submitted, seconded by Emeka Enworom. All those present voted in favor (Steve McKay absent). The motion passes.

Status of Assignments:

CLA

- FCC Accounts Payable and Disbursements – Final draft is included in packet and ready for IIAA vote.

Nicole Prorock made a motion to accept, approve, and issue as a public document, Audit Report #24-03, Frederick Community College Accounts Payable and Disbursements, seconded by Emeka Enworom. All those present voted in favor (Steve McKay absent) with Sue Johnson abstaining from the vote. The motion passes.

- FCG Hotel Rental Tax – Planning and preliminary work has begun; hotel letters were sent out on November 18th.

SC&H

- FCG DFRS Overtime and Staffing – Currently drafting observations and recommendations.
- FCG Grants – Currently in planning phase and gathering information.

Special Projects:

- FCG Ag Programming – Critical Farms, reviewing documentation of process.
- FCG Ag Innovation Grants – Planning to sit in on selection process as follow up to special project (scheduled for December 2024).

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 – None.
- FCC – None.
- FCPS – None.

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Risk Assessments

- FCG risk assessment meetings have been scheduled now through January 2025 and FCC and FCPS are being scheduled for January and February 2025.

IIAA Code/Membership

- Draft IIAA code updated and sent to IIAA liaison Council Person Steve McKay, who will present to County Council for vote and codification.

Other Business

- Audit Manual – IIAA to review and provide comments to Director.
- 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

- December 18, 2024.

At 8:53am, Jon Alexander adjourned the November 20, 2024, IIAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit