

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
November 19, 2014**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., November 19, 2014, in the 2nd floor Winchester Conference Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Steve Darr (Chair), Shaun Jones (Vice Chair), Bob Kimble, Commissioner Blaine Young, and Doris White

IA Staff: Dawn Reed

FCC Staff: Tricia Griffis

FCPS Staff: None

FCG Staff: None

Contractors: Jean Davis, Cotton & Company

External Auditors/Guests: None

Mr. Steve Darr called the IIAA open meeting of November 19, 2014 to order at 8:05am.

Approval of Open Minutes

Mr. Bob Kimble made a motion to approve the open meeting minutes of October 15, 2014, with a minor grammar edit, seconded by Ms. Doris White. All those present were in favor and the motion passed unanimously.

Status of Assignments

- **Cotton & Co: FCC Timesheet Controls** – Ms. Dawn Reed said the task order was issued and an entrance conference was held on November 5, 2014, and testing work has begun with no issues to report. Ms. Jean Davis was present to give an update also. Ms. Davis said they are more than half way done with the test work and has interviewed about 25 departments. She said she expects to have an internal draft complete by the end of January 2015.
- **Cotton & Co: FCG, Fire & Rescue Financial Transactions Audit** – Ms. Jean Davis said they are done with testing and had planned a meeting with Mr. Dan Mankel. However, that meeting didn't get scheduled and Ms. Davis said F&R has not been presented with the final findings and recommendations yet. Ms. Griffis said she would schedule a meeting with Mr. Mark Devers and Mr. Mike Gillespie to discuss the final internal draft and any recommendations. Ms. Davis said she expects that Cotton will be able to submit a final internal draft to the IIAA by the December meeting.
- **Misc. Follow-ups**: Ms. Dawn Reed said she received all of the supporting documentation from Rob Reilly, FCPS, and has updated the recommendations log accordingly. She said there are still some recommendations that are in process that FCPS expects to have completed by February 2015, so the audit will remain open and a close-out memo will not be issued until we receive their implementation date.

FY16 Base Budget

Ms. Dawn Reed said the FY16 Base Budget was submitted November 3, 2014, and was approved by the Budget Office. She said FY16 Program Budgets are now due December 1, 2014. Ms. Tricia Griffis will be working on the Program Budgets for submittal.

Risk Assessment

Ms. Dawn Reed said she did contact all the Division Directors and cancelled the risk assessment meetings and notified them that Internal Audit would be rescheduling once the new Director begins.

Special Projects

Ms. Dawn Reed said all Special Projects for the Internal Audit Division have been temporarily put on hold until the new Director begins. Ms. Griffis did mention that FCC has requested an overtime analysis audit and she will draft a task order for that project within the next month.

Other Business

- **RFP** – Ms. Griffis said interviews will take place today with the five firms that were selected and hopes to have a selection made by the end of the day.
- **IIAA Vacancy** – Ms. Dawn Reed said the BoCC did confirm and approve the appointment of Mr. Eric Wu as a public member of the IIAA. She said Ms. Joyce Grossnickle will send out the confirmation and welcome letter and that Mr. Wu will be able to attend the December meeting.
- **Fraud Hotline** – None.

Mr. Steve Darr made a motion to end and adjourn the open session of the meeting and go into a closed session (see closed minutes), seconded by Commissioner Blaine Young. All those present were in favor, and the motion passed unanimously.

The open meeting adjourned at 8:45am.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator