

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

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., February 19, 2014, in the 3<sup>rd</sup> Floor Meeting Room, Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

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

IA Staff: Tricia Griffis.

FCC Staff: None.

FCPS Staff: None.

FCG Staff: None.

Contractors: None.

External Auditors: Chris Lehman (SB & Company).

Mr. Steven Darr called the IIAA open meeting of February 19, 2014 to order at 8:11 am.

Approval of Open Minutes

**Ms. Doris White made a motion to approve the open meeting minutes of January 15, 2014, as written and submitted, seconded by Mr. Bob Kimble. All those present were in favor and the motion passed unanimously.**

Status of Assignments

Ms. Tricia Griffis said the first item is the Sheriff's Office Evidence and Property Room. She said Ms. Kelly Hammond has completed the audit and we did receive it from her on Monday, January 17, 2014. Ms. Griffis said she will review the audit and will submit the internal draft to the IIAA for their approval and then onto the Sheriff's Department for their responses.

Ms. Griffis said the next item is the replacement and maintenance apparatus for Fire & Rescue. She said a meeting was held on February 7, 2014 with Fire & Rescue to discuss and review the draft. Ms. Griffis said there were some comments and changes for SC&H which they have corrected and returned the report to her last Tuesday. Ms. Griffis said she has given Fire & Rescue until March 30, 2014, for their comments and responses to the recommendations and said she hopes to have the report finalized for the March IIAA meeting.

Cotton and Company's audit, Review of IT Wireless Network and Controls – Ms. Griffis said they are in process and last week, she was able to walk around with them while they conducted “war driving” (checking various buildings to see what wireless hits & pings are coming through the system). Ms. Griffis said there were still a few more buildings that Cotton & Co. needed to check.

Ms. Griffis said she has completed an analysis of the Sheriff's Department Overtime. Ms. Griffis said she has also put together a task order for FCC timesheet controls (to be given to Cotton & Co.) and a task order for Fire & Rescue financial transactions (to be given to SC&H). She said she will discuss these issues in the closed session of this meeting. Ms. Griffis said she has also included the Risk Assessment in this packet and will continue to include in the packet each month due to its ongoing changes and updates.

Follow-Ups

Ms. Griffis said she closed out two audits; the first one was the FCPS PeopleSoft HRMS Security Audit and the second one was the P-Card Audit. She said all documentation was received, has been reviewed, and no further action was necessary. Ms. Griffis said both of these audits are now considered closed.

Status of Hotlines

None

Other Business

Ms. Griffis said she is almost finished reviewing and updating the Audit Manual and will submit a draft with track changes to the IIAA for action at the March meeting. She said it has taken a little longer than expected because she is eliminating the OPMs and actually implementing them into the audit manual itself. Ms. Griffis said she also decided to add in explanations for using the external contractors.

Ms. Griffis said due to fact that we are now using contractors for most of our audit work and are not doing any internally, we may not need a peer review done this year. She said this was brought to her attention by Ms. Kelly Hammond. Ms. Griffis said she would reach out and contact ALGA for verification on this matter and would have an analysis for the IIAA at the March meeting.

**Mr. Shaun Jones made a motion to end the open session of the meeting, seconded by Ms. Doris White. All those present were in favor and the motion passed unanimously.**

The open meeting adjourned at 9:03am.

Respectfully Submitted,



Dawn Reed  
Administrative Coordinator