

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
July 16, 2014**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., July 16, 2014, in the Elections Board Conference Room, Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

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

IA Staff: Tricia Griffis and Dawn Reed

FCC Staff: None

FCPS Staff: None

FCG Staff: None

Contractors: None

External Auditors/Guests: None

Mr. Steven Darr called the IIAA open meeting of July 16, 2014 to order at 8:10am.

Approval of Open Minutes

Mr. Bob Kimble made a motion to approve the open meeting minutes of May 21, 2014, as written and submitted, seconded by Ms. Doris White. All those present were in favor and the motion passed unanimously.

Status of Assignments

Ms. Tricia Griffis said the first item is the status of the Sheriff's Evidence and Property Room Audit. She said she has received very brief responses to the recommendations in a one page letter. She will be meeting with them next week to see if they can be a little more specific in responding to each individual recommendation. Ms. Griffis said if they aren't willing to respond sufficiently or implement these recommendations, then she suggested either a management letter be written or the IIAA can decide to rest with these recommendations.

Ms. Griffis said the next item is the FCG Network IT and Security Controls Audit. She said this audit is in its final form and was sent to the IIAA members yesterday. Ms. Griffis said Cotton & Co. is processing this audit through their quality control department and will not be sending the actual final out until next week pending IIAA approval. She said this approval can be taken through an email vote later this week after all the IIAA members have reviewed the final report which has IT responses included.

Ms. Griffis said the FCC Timesheet Controls Audit is in the drafting phase of the report; their monthly status report is included in the packet. She said once she receives that draft, we can review and vote at that time. Ms. Griffis said she doesn't think she should review the draft as she will be an FCC employee at that time.

Ms. Griffis said the F&R Financial Transactions Audit status report will be handed out now. She said the audit is taking a while longer due to Cotton & Co. not receiving some responses and samples from our AP and Finance Departments in a timely manner. Ms. Griffis said this audit will not be drafted before her resignation and will have to be ongoing, through to the next Director. Ms. Griffis said Mr. Bob Baker of F&R has met with Cotton & Co. and is familiar with this audit. Ms. Griffis recommended and the IIAA agreed that the audit work should continue even with the absence of an Internal Audit Director.

Special Projects

Ms. Griffis said the F&R Inventory Analysis has been finalized and approved by the IIAA through an email vote.

Ms. Griffis said the F&R Overtime which was sent to the IIAA in draft form yesterday. She said this also can be approved through an email vote if more time is needed to review.

Follow-Ups

Ms. Griffis said she went through the responses and information that FCC provided on the External-Facing IT audit and sent a follow-up memo to them with a list of questions. She is waiting for their response at this time. Once she receives, she can issue a close out letter.

Ms. Griffis said a follow-up memo is due and will be issued to FCPS regarding their Purchasing Operations Audit.

Status of Hotlines

FCG had none. FCC now uses our hotline and they as well did not have any reports. FCPS uses an outside third-party and they had no reports in the last quarter.

Other Business

Ms. Griffis said the work plan was provided so that you could see what is included by each entity (complete/in process). Ms. Griffis said she has updated the work plan on a monthly basis so you can see what she believes should be the direction for the next audits. She said this updated work plan should be used to create the Annual Risk Assessment.

Ms. Griffis said she is continuing to contact Mr. John Mathias regarding the IIAA Resolution.

Ms. Griffis said the RFP was sent to the IIAA for their review and Mr. Shaun Jones had some comments and edits. She said we can discuss further in a closed session.

Mr. Steve Darr made a motion to end and adjourn 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 8:45am.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator