

**INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
May 20, 2015**

The Interagency Internal Audit Authority (IIAA) met at 8:00 a.m., May 20, 2015, in the 3rd Floor Meeting Room of Winchester Hall, 12 E. Church Street, Frederick, Maryland. Those present were:

IIAA Members: Shaun Jones (Vice Chair), Bob Kimble, Bud Otis, 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. Shaun Jones called the IIAA open meeting of May 20, 2015 to order at 8:05am.

Approval of Open Minutes

Ms. Doris White made a motion to approve the open meeting minutes of April 15, 2015, as written and submitted, seconded by Ms. Colleen Cusimano . All those present were in favor, and the motion passed unanimously.

Status of Assignments

- **CliftonLarsonAllen; County Council Budget Analysis:** Ms. Griffis said this analysis was terminated mid-process by the County Council. She said the County Council is working with CLA to get the final billing correct.
- **CliftonLarsonAllen; Hotel Rental Tax Audit:** Ms. Griffis said CLA is in progress and hotel testing has begun. She said CLA is in the middle of scheduling to test specific hotels and to test their night audit reports. Ms. Griffis said CLA went to the Tourism Council to do some in-house testing there as well.
- **SC&H; P-Card Audit:** Ms. Griffis said SC&H is almost finished with their draft report for the planning phase. She said from this planning phase they will be moving forward with the testing phase due to the high volume of P-Card usage throughout the County.
- **SC&H; Management Turnover:** Ms. Griffis said SC&H is finished with the in-house testing as it relates to the procedures/process when an employee is terminated or resigns. She said they will now be moving onto the testing of budget to actual and the G/L details.
- Ms. Griffis said Payroll and Timesheet Controls has been an issued raised by both the County and FCPS. She said she will be drafting task orders for the IIAA to approve and issue to SC&H.
- **Misc. Follow-ups:** Ms. Griffis said there are no follow-ups to address at this time. She said there will be some coming up within the next few months.

IIAA Resolution

Ms. Griffis said this is the form that the County Attorney's Office believes that the new resolution should go into. She said they took all of the wording from the resolution that the IIAA had approved and put it into this format. Ms. Griffis said she would like the IIAA to review again and approve for the County Attorney's Office to move forward to officially adopt into code.

Special Projects

- **Towing:** Ms. Griffis said has drafted a report but is still waiting on some information from the Emergency Communications Center. She said they have a meeting scheduled next week and will be prepared to present a draft memo next month.
- **FCC Overtime Analysis:** Ms. Griffis said this project has picked back up as she has heard from Dana McDonald at FCC. She said she received some more direction as to where they want to go and is now waiting to hear from Mr. Bill Krutzkuhn for further direction and clarification.
- **Permitting:** Ms. Griffis said she has scratched the surface as to the direction she was given last month by the IIAA. She said she has started the review by application to issuance for the specific timeframes. She said she looked for significant changes in increase. Ms.

Griffis said a review of other jurisdictions showed a timeline of approximately two weeks. Ms. Griffis said she also looked at issuance to close and no significant changes were noted there as well. She said she expects to have a draft prepared to present next month.

- **Mail Room Procedures:** Ms. Griffis said we have received the MOU between the County and FCPS and will start to look at the G/L detail for each division/department.

IAA

Ms. Griffis said Mr. Bob Kimble's appointment is up for reappointment. She said we did receive two letters of interest, one being from Mr. Kimble and the other from Mr. Ed Burrell. After review, Mr. Shaun Jones said he is ready to make a motion for the reappointment.

Ms. Doris White made a motion to reappoint Mr. Bob Kimble to the IAA to fulfill his first of possible two full terms, and to recommend confirmation by the County Council, seconded by Ms. Colleen Cusimano. All those present were in favor, with Mr. Bob Kimble abstaining. The motion passed unanimously.

Mr. Shaun Jones asked if a letter of recommendation could be drafted for Mr. Steve Darr to sign.

Ms. Griffis said next month we will have to nominate and vote for the IAA Chair and Vice Chair. She also said she would like to request a meeting date change for June. Currently it is scheduled for June 17th and would like to move to June 24th. All were in agreement. Ms. Griffis wanted to point out that June will be Ms. Doris White's last meeting.

Risk Assessment

Ms. Griffis said all risk assessment meeting, except for about four, have been completed and she plans to present the IAA with some new task orders next month. She said she will also present the risk assessment at next month's meeting as well.

Fraud Hotline

Ms. Griffis said we had a call and a letter but apparently it was from the same person. She said the concern was that a County Council member used an all county email to send out a press release. Ms. Griffis said she did talk to the County Attorney and it was determined that they see nothing wrong but recommended forwarding this complaint to the Ethics Commission. Ms. Griffis said a "closeout" letter will be issued.

Ms. Griffis said FCC is still unsure about utilizing our fraud hotline or a third party company and asked Ms. Doris White to bring this to the attention of the Board of Trustees for further determination.

Other Business

Ms. Griffis said the FY14 Annual Review of FCG, FCC and FCPS Financial Reports is enclosed. She said the report noted that there weren't any past judgments, material weaknesses, or significant deficiencies or control deficiencies at the three entities.

Mr. Bob Kimble made a motion to end and adjourn the open session of the meeting and go into a closed session (see closed minutes), seconded by Ms. Colleen Cusimano. All those present were in favor, and the motion passed unanimously.

The open meeting adjourned at 9:15am.

Respectfully Submitted,



Dawn Reed
Administrative Coordinator