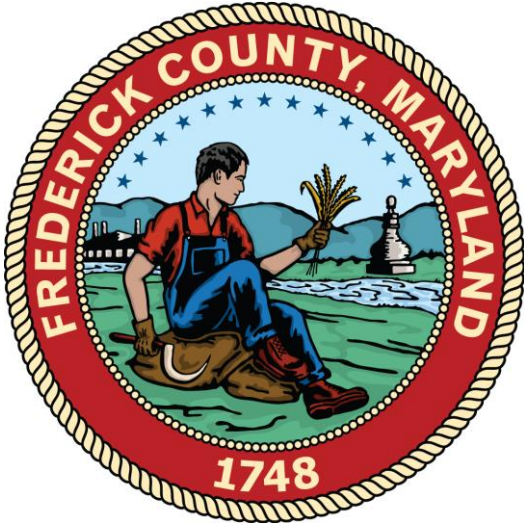


**FREDERICK COUNTY  
INTERAGENCY INTERNAL AUDIT AUTHORITY**

**FISCAL YEAR 2022 ANNUAL REPORT  
(July 1, 2021 – June 30, 2022)  
September 21, 2022**



## **TABLE OF CONTENTS**

I.	INTRODUCTION.....	2
II.	AUTHORITY AND RESPONSIBILITIES.....	3
III.	SUMMARY OF AUDIT RESULTS.....	4
IV.	SUMMARY OF NON-AUDIT RESULTS.....	9
V.	IIAA MEMBERS AND AUDIT STAFF.....	14

# I. Introduction

We are pleased to present the Interagency Internal Audit Authority's (IIAA) annual report on the accomplishments of the Internal Audit Division during Fiscal Year 2022 (FY22; period July 1, 2021 – June 30, 2022). The Internal Audit Division (IAD), consisting of a Director and a Coordinator, reports to the IIAA, established by County Resolution in 1978 and codified into the Frederick County Charter on June 16, 2018, as Bill No. 18-12, and operates independently from the entities we audit. Our reports help to improve management internal controls and provide accountability to the taxpayers serving as a vital deterrent against fraud, waste, and abuse.

The focus of our audits, attestation engagements and special projects is to identify areas where fraud, waste, abuse, lack of controls and inefficiencies can or could occur within the County. Most of our audits, attestation engagements and special projects results in more effective and efficient use of staff time and improved internal controls. Cost savings in these cases are not always quantifiable. During fiscal year (FY) 22, the IIAA made a total of thirty-eight (38) audit and attest and non-attest recommendations and/or analytic areas or findings across the County, FCC, and FCPS through the finalization of engagement reports. By June 30, 2022, the IIAA had also conducted four (4) special projects, thirteen (13) follow-up reports and one (1) financial review for the FCG, FCC, and FCPS entities.

Since being awarded contracts, first in 2014, through the County procurement and contracting department, by means of a request for proposal process, the IIAA utilizes two contractors, SC&H Group, Inc. (SC&H) and CliftonLarsonAllen, LLP (CLA). These firms were hired to conduct audits and other tasks under the direction of the Director of Internal Audit and the IIAA. In addition to those audits, special projects are conducted by the department itself. Both firms were awarded new contracts on November 12, 2019, which began on January 1, 2020, for a duration of two years with options for three possible 1-year extensions.

Our reports, unless confidential, are available to the public. If you would like to obtain copies of any of the reports, please visit our website at <http://www.co.frederick.md.us/index.aspx?nid=1191> or call Dawn Reed, Coordinator, at 301-600-1154.



Tricia A. Reaver, CPA  
Director, Internal Audit Division



Interagency Internal Audit Authority  
Jon Alexander, CPA, IIAA Chair

## II. Authority and Responsibilities

**Authority:** The Interagency Internal Audit Authority (IIAA) was authorized by the Board of County Commissioners of Frederick County, Maryland, Resolution No. 78-08 (amended Resolution No. 14-24) and now codified as Bill No. 18-12 to direct a broad comprehensive program of internal auditing within the County, Frederick County Public Schools (FCPS), and Frederick Community College (FCC). In accomplishing its activities, the IIAA and the Internal Audit Division (IAD) are authorized to order the production of all records and materials necessary to perform audits, attest and non-attest functions of any commission or agency that receives county funds.

**Responsibilities:** The IIAA is responsible for:

- Providing for the establishment of an internal audit staff.
- Approving an annual budget request for the IAD for submission to the County Executive.
- Approving an annual strategic plan outlining major risk areas and a working plan to provide audit coverage of major risk areas.
- Approving a detailed annual work plan reflecting each audit planned and corresponding budgeted hours.
- Assisting in review and selection of externally contracted internal audit contractors through a competitive bid process.
- Establishing policies for the audit, attestation engagement and special project activity as well as providing counsel and direction regarding its technical and administrative functions and managing the work of contracted externally utilized internal auditors.
- Authorizing the distribution of reports on the results of audit and attest examinations and special projects, including recommendations for improvement of management controls.
- Assessing the adequacy of the action proposed or taken by management to correct deficient conditions.
- Reviewing and approving/disapproving special requests for audit, attest or special project services received from the County, FCPS, FCC or other government/entity personnel or officials.

The IAD is responsible for administration of the internal audit function under the direction of the IIAA which includes:

- Preparing the annual budget request, performing the annual risk assessment, preparing the annual audit work plan, preparing annual reports and performing review of all county-wide audits.
- Performing audits and special projects and managing contractor audit, attestation engagements and special projects in accordance with work plans as approved by the IIAA and in accordance with *Government Auditing Standards*, where applicable, issued by the Comptroller General of the United States.
- Managing the externally contracted internal audit contractors, based on contract terms, on a daily basis.
- Preparing reports, including findings and recommendations for corrective action, and management letters.
- Conducting non-audit services that do not impair independence, such as following-up on prior audit recommendations; investigating allegations of fraud, waste, or abuse; annual audit reviews; and providing limited technical advice with special projects and professional committees.

The IAD is no longer subject to peer reviews by the Association of Local Government Auditors (ALGA) due to the outsourcing of our formal audit reports and the use of professional contractors. The contractors are instead subject to peer review at this time.

### III. Summary of Audit Results

We issued the following eight (8) reports in FY22 with a total of thirty-eight (38) recommendations and/or analytic areas or findings with management agreeing to implement most of the recommendations made.

**Report #20-04**, Frederick County Government (FCG) Receipts Transactions. This audit was conducted by our outside contractor, Clifton, Larson, Allen, and was issued on March 16, 2022. FCG collects cash, check, and credit card payments in a number of locations entity wide. An entity wide audit and transaction location inventory has never been done to review policies, procedures and controls surrounding the safeguarding of these transactions. The County is widespread with multiple divisions and departments housing receipts transactions. This audit evaluated the FCG receipts collection points for efficiencies, internal controls, documentation, monitoring, and best practices on a sample basis based on risk.

The objectives of the audit were as follows:

- Gain an understanding of the policies and procedures related to County cash receipts and collection points.
- Evaluate risk and internal controls related to cash receipts and collection points.
- Identify specific testing plan objectives to address the high-risk areas.

- Perform detail testing of transactions for the high-risk and moderate-risk departments within the County for the audit period July 1, 2019, through June 30, 2020.
- Obtain a complete population of cash receipts from the General Ledger system (Infor).
- Test a sample of 40 cash receipt transactions for each high-risk departments identified in phase I. These departments included Parks and Recreation, Frederick County Public Library, Division of Solid Waste and Recycling, and Treasury.
- Test a sample of 10 cash receipt transactions for each moderate-risk departments identified in phase I. These departments included Senior Services, Animal Control, Transit, Division of Water and Sewer Utilities, Sherriff's Office, and Office of Economic Development

Specifically, for all cash receipt transaction testing, the contractor ensured that:

- There was adequate segregation of duties present in the review & approval process.
- Transactions were appropriately supported and recorded in the general ledger.
- Transactions were appropriately coded to the general ledger accounts
- Cash and check deposits were made timely.

The audit procedures resulted in two (2) finding areas.

**Report #21-02**, Frederick County Government (FCG) Financial Transactions. This audit was conducted by our outside contractor, Clifton, Larson, Allen, and was issued on February 16, 2022, as informational only, to perform data analytics over the financial transactions of FCG.

The objectives of the audit were to gain an understanding of FCG's basic financial system and reports to identify risk areas. The audit then moved to testing where data was collected and analyzed from higher risk-based data sets. The overall objectives of the audit were to utilize data analytic software to test entire populations of data sets by converting, matching and joining data to make information uniform and comparable. The audit resulted in seven (7) major observation areas.

The objectives of the data analytics were as follows:

- Gain an understanding of types of data sets available at FCG and internal controls as it relates to data entry.
- Evaluate the data sets obtained to determine the completeness of the populations.
- Perform data analytics to determine if there are any anomalies that indicate an internal control weakness. Procedures were performed over the following data sets:
  - General ledger entries
  - General disbursements
  - Purchase card disbursements
  - Vendor master file
  - Payroll disbursements

Within the audit report each of these 5 (five) areas were analyzed and results provided with seven (7) major observation areas.

**Report #21-04**, Frederick Community College (FCC) Financial Transactions: This audit was conducted by our outside contractor, Clifton, Larson, Allen, and was issued on October 20, 2021, as informational only, to perform data analytics over the financial transactions of FCC. Data Analytics were conducted over financial transactions, focusing on five key areas of journal entries, general disbursements, purchase card disbursements, vendor master file and payroll disbursements. The analysis identified, explored and quantified trends, grouping, and outliers that FCC may find useful in developing and enhancing controls or planning monitoring procedures. The overall objectives of the audit were to utilize data analytic software to test entire populations of data sets by converting, matching and joining data to make information uniform and comparable. The audit resulted in three (3) major observation areas.

The objectives of the data analytics were as follows:

- Gain an understanding of types of data sets available at FCC and internal controls as it relates to data entry.
- Evaluate the data sets obtained to determine the completeness of the populations.
- Perform data analytics to determine if there are any anomalies that could result in internal control weaknesses. Procedures were performed over the following data sets:
  - General ledger entries
  - General disbursements
  - Purchase card disbursements
  - Vendor master file
  - Payroll disbursements

Within the audit report each of these 5 (five) areas were analyzed and results provided with three (3) major observation areas.

**Report #21-06**, Frederick County Public School (FCPS) Network Security and Remote Access. This audit was conducted by our outside contractor, SC&H, and was issued on September 15, 2021. FCPS transitioned to a mostly remote work environment in a short period of time due to the COVID-19 pandemic. Therefore, security risks related to network security and secure remote access was heightened. The main objective of this audit was to ensure that FCPS has sufficient policies and procedures in place surrounding certain components of network security and remote access ability for employees as described in the overall objective section of this task order. Ensuring the IT department has covered major threats and risks in setting up the environment is crucial to the operations of FCPS for the safety of and protection of FCPS funds as well as secure information held by FCPS departments.

The objectives of the audit were to:

- Evaluate the policies and procedures surrounding remote access management (including faculty, administration, vendor and student access), mobile security, training, data encryption at-rest and in-transit, data loss protection (DLP) strategy and management, perimeter defense (firewalls), logical network access controls, security audit capabilities (system logs and audit trails) and network monitoring.

- Determine if remote connection and access is securely designed, implemented, and managed based on current control environment.
- Perform tests of design and effectiveness, where applicable, over internal mobile security and remote access control environment. Ensure network monitoring and response is taking place timely, specific to remote access and mobile connections.

The audit procedures resulted in three (3) recommendations.

**Report #21-08**, Frederick County Government (FCG) Asset Inventories, Accountability and Surplus. This audit was conducted by our outside contractor, SC&H, and was issued on January 19, 2022. This audit reviewed policies, procedures and internal controls across divisions and/or departments in the collection of fixed asset inventory data, taking annual inventories, the safe keeping of assets, and capturing information for financial purposes. This audit also reviewed internal controls in place over the proper disposal and/or surplus of those assets once they are no longer needed.

The objectives of the overall audit were to:

- Evaluate the policies and procedures surrounding fixed assets across county divisions and departments, including additions, inventory, safe-keeping, disposal and surplus and financial record-keeping.
- Obtaining an inventory of fixed assets across the county.
- Determine the county's identified assets held and in what divisions and departments.
- Determine methodologies used for taking fixed asset inventories and gathering data for financial reporting on county fixed assets.
- Determine steps taken by the county to keep fixed assets safe from theft or misuse (including the purchase, receipt and inventory tagging processes).
- Determine county procurement rules and regulations for disposal and surplus of fixed assets.
- Perform test-work on county fixed asset inventories.
- Perform test-work on the disposal and surplus of county fixed assets.

The objectives of the testing phase were to:

- Assess whether fixed assets are identified and recorded within the appropriate system of record.
- Ensure fixed assets are assigned means of identification and tracked.
- Verify the annual fixed asset inventory review is completed, reviewed, and updated timely.
- Assess how fixed assets are physically safeguarded and secured.
- Ensure fixed asset disposals and surplus procedures adhere to the Purchasing Rules and Regulations Policy.

The audit procedures resulted in seventeen (17) recommendations.

**Report #21-09**, Frederick County Government (FCG) Hotel Rental Tax. This audit was conducted by our outside contractor, Clifton, Larson, Allen, and was issued on June 15, 2022.



Audit services were provided in accordance with Frederick County, Maryland Code of Ordinances #1-8-161 through 1-8-168 regarding the County Hotel Rental Tax for fiscal years 2017 through 2020 and Code of Ordinances #1-6-68 regarding Human Trafficking for fiscal year 2020 (as this ordinance did not take effect until FY20).

The objectives of the overall engagement were to:

- Determine on a sample basis that local hotels have appropriately calculated and collected the tax.
- Determine that monthly tax collections reported by individual hotels agree with amounts utilized by the County to calculate payments due to the Tourism Council.
- Determine the accuracy of the County's calculation of administrative fees and debt service amounts charged in accordance with the Ordinance and MOU.
- Determine that the County payments to the Tourism Council were accurate and agree with the amounts recorded in the Tourism Council's financial ledgers, tracing a sample of payments to the Tourism Council's bank account.
- Determine that the Tourism Council properly recorded the debt payments and set aside the required minimum for the Visitor's Center each fiscal year in their general ledger.
- Determine that the Tourism Council is appropriately utilizing funding for the TRIPP programs and that program participants are eligible, and funds are dispersed appropriately to those participants.
- Determine that the hotels are in accordance with Code 1-6-68 on a sample basis by test and inquiry with both the hotels and the Human Relations department.

The audit procedures resulted in four (4) finding areas.

**Report #22-01**, Frederick County Public Schools (FCPS) Classical Charter School. This audit was conducted by our outside contractor, Clifton, Larson, Allen, and was issued on May 18, 2022.

The audit objectives were to evaluate the accounting, financial reporting, and compliance with guidelines established by FCPS. We reviewed FCCS Charter, Accounting and Financial Report Requirements for Charter Schools, and FCCS's Bylaws. The audit scope focused on accounting and financial reporting matters, and this performance audit did not consider other areas such as instruction, curriculum, enrollment, or personnel.

The objectives of the overall audit were to:

- Obtain an understanding of the Charter and Accounting and Financial Reporting Requirements for Charter Schools as set forth by FCPS.
- Review FCCS meeting minutes for fiscal years 2017 through 2021.
- Determine if FCCS has complied with the Charter as it relates to finance as well as the Accounting and Financial Reporting Requirements set forth by FCPS, including the FCPS cash disbursement guidelines.
- Determine if FCCS has complied specifically with procurement and contracting practices as required by FCPS, state and federal regulations.
- Review and evaluate the annual audited financial statements for fiscal years 2017 through 2021.
- Review and evaluate the annual federal 990 for fiscal years 2017 through 2021.

- Perform, on a sample basis, cash disbursement testing under a risk-based approach for fiscal years 2017 through 2021. Disbursements testing should focus on the following areas:
  - Reimbursements and refunds
  - Procurement and contracting regulations
  - Professional fees
  - Board, employee and board or employee relative payments or payments to entities owned by board members, employees or relatives of board members or employees
- Perform cash receipts testing under a risk-based approach for fiscal years FY17 through FY21.
- Perform testing on the FCCS bank accounts with a specific focus on the following:
  - Signatures and approvals
  - Bank confirmations of all accounts in existence with the FCCS name or subnames
  - General confirmations and bank reconciliation testing
- Provide recommendations for findings and general accounting and auditing practices.

The audit procedures resulted in two (2) finding areas.

**Report #22-02**, Frederick County Government (FCG) ERP System (INFOR) Internal Control Review. Our contractor SC&H conducted a planning survey and risk assessment only for this review to determine needs for further testwork. Results of the review were released via memorandum issued on March 16, 2022.

The following planning phase objectives were developed by the Director and approved by the IIAA:

- Review user concerns over process and system level operations by interviewing divisions and departments, concentrating on Finance, HR, and IIT.
- Review process and information technology (IT) level operating functions (input of data through reporting) of Infor over general financial management (journal entries, accounts payable, accounts receivable, time entry and employee management), determining how tasks are entered into the system with related risks and controls along with noted mitigating controls.
- Review functions surrounding report confidentiality, integrity, and availability.
- Assess system level controls surrounding daily functions to determine if they contain weaknesses/gaps.
- Review segregation of duties within the system and their roles of approval and access.

The review resulted in a memorandum to the County noting that issues identified by the Contractor mirrored issues already identified by the County. The Contractor concluded with three (3) recommendations to the County.

## **IV. Summary of Non-Audit Results**

The primary non-audit services the Internal Audit Division (IAD) provides are non-attest engagements/agreements, special projects and follow-up reviews of audits containing recommendations<sup>1</sup>. Follow ups are conducted approximately six months to one year after the audit reports are issued and depending upon management responses to implementation time frames. In FY22, the Division conducted four (4) special projects, thirteen (13) follow-up reports and one (1) financial review.

### Special Project FCG:SP22A, Frederick County Government Weed Control; Issued 8/24/21

The Internal Audit Division (IAD) performed a review of basic internal control procedures within the program surrounding access, security, environmental response and time entry. The IAD completed the following tasks in this review of controls:

- Determined that the program building is County owned.
- Determined that the program employees are within the County timekeeping and pay system.
- Reviewed security camera angles of the program building in which weed control is housed.
- Reviewed security access to the program building in which weed control is housed.
- Reviewed employee timesheets over a 2-year period, noting input trends.
- Determined if the program falls under the review of the Office of Sustainability and Environmental Resources (OSER)

The basic review of specified controls resulted in seven (7) recommendations.

### Special Project FCPS:SP22B, Frederick County Public Schools Activity Funds; Initiated 1/3/22

The IAD was contacted by FCPS to assist with the annual review of school activity funds. As of the date of this report the IAD has completed July 1, 2021, through December 31, 2021, testing on all FCPS high schools and one (1) middle school. The IAD reported issues noted and recommendations to FCPS for each school separately via FCPS Google forms in April 2022.

The IAD will complete the FY22 (January 2022 through June 2022) high school testing in the fall of 2022. Multiple observations and recommendations were made to FCPS in April 2022.

---

<sup>1</sup> The Internal Audit Division also conducts hotline investigations of complaints that are submitted to the fraud hotline with the County, FCPS and FCC. FCPS has implemented a third-party monitoring company hotline and FCC does not have a formal hotline or monitoring agency in place. Thirteen (13) hotline complaints were received in FY22 across the three entities that were determined to be non-sufficient and closed or were investigated internally, resolved between the entity or division and closed or in on-going review.

Special Project FCPS:SP22C, Frederick County Public Schools Leave; Risk Identified 1/26/22

This project was to review policies and procedures surrounding leave and leave accrual for FCPS to identify if risks exist to cause the need for a future audit on the annual risk assessment. The review and discovery of documentation was for informational purposes only and did not result in a written report. Risks were identified and a FCPS leave accrual audit has been placed on the annual risk assessment within the high-risk category.

Special Project FCG:SP22D, Frederick County Government Non-County Agency Funds (FCAA)

During annual risk assessment meetings, a risk was identified for funding provided to the City of Frederick through non-county agency funding. After reviewing the City of Frederick's FY21 Single Audit, findings were noted concerning one of the agencies that the County provides funding to. The IAD is currently working with the City to obtain transparent reporting and identification on the use of funds for the City's Health and Human Services Division, specifically where the County has provided funds. The IAD will draft a report with recommendations once all information is obtained from the City. This project is currently still in progress and will extend into FY2023.

Follow up to Report #SP19B, FCG DFRS Fleet Cost Comparison

The IAD performed a follow up to the FY19 non-attest special project of FCG DFRS Fleet Cost Comparison, in which ten (10) recommendations were made. The special project was performed to assist in the understanding of cost differential in County Fleet Services and outside vendors. A few recommendations remain outstanding and the IAD will continue following up monthly with both DFRS and Fleet Services.

Follow up to Report #17-04, FCG Capital Projects

On September 26, 2017, we issued audit report #17-04 that contained seven (7) recommendations to test risk and control gaps noted within Frederick County Government (FCG) in relation to capital improvement projects and contract management internal controls. An updated draft of the policies and procedures has been completed and vetted through the County Attorney's Office. The draft document is currently waiting for the County Council's review and approval. The finalization of updated policies and procedures will close out this follow up report. Close out is expected in FY23.

Follow up to Report #17-06/20-01, FCG Personally Identifiable Information

The IAD performed a follow up to the FY17 audit, in which fourteen (14) recommendations were made to the overall control environment and twenty-two (22) departmental recommendations within the Frederick County Government as it relates to PII. All recommendations were implemented, and this audit is now considered closed.

#### Follow up to Report #17-08, FCPS Personally Identifiable Information

The IAD worked on the completion of this follow up in FY22. The remaining open recommendations surrounded updated policies and procedures and other miscellaneous open questions with FCPS. At the time of this report there are five (5) recommendations with open questions. Close out is expected in FY23.

#### Follow up to Report #18-06, FCG Ambulance Billing

The IAD performed a follow up to the FY18 audit which seven (7) recommendations were made relating to the ambulance billing services, its policies and procedures, as well as internal controls surrounding the program as a whole, including patient billing, reconciliations, collection procedures, allocations to volunteer companies and oversight and review functions. All seven (7) recommendations were implemented, and this audit is now considered closed.

#### Follow up to Report #19-01, FCG Incident Response and Disaster Recovery

The IAD performed a follow up to the FY19 audit, that resulted in three (3) reports being issued. On July 17, 2019, we issued a review of the Disaster Recovery Plan which resulted in four (4) observations made. On September 18, 2019, we issued an audit report that contained nine (9) recommendations relating to the County's Incident Response Plan. On September 18, 2019, we also issued a review of procurement and contracting on Information Technology purchases which resulted in two (2) observations made. The objectives of the audit were to understand the plans that FCG has in place in relation to incident response and disaster recovery. This work would then relate the plans in place to current best practices amongst state and local governmental entities as well as general overall standards in incident response and disaster recovery internal controls surrounding the plans. Close out expected in FY23.

#### Follow up to Report #19-02, Frederick Community College (FCC) Procurement & Contracting

The IAD performed a follow up to the FY20 audit of FCC's Procurement and Contracting in which four (4) findings and recommendations relating to their purchasing and contracting policies, procedures and practices. The IAD is currently awaiting one final outstanding recommendation for the closing of this follow up. Close out is expected in FY23.

#### Follow up to Report #19-03, FCG CCRC/Montevue

The IAD performed a follow up to the FY20 audit, which nine (9) recommendations were issued as well as a separate confidential memorandum that contained three (3) additional management considerations. The performance audit was conducted to understand the Management Agreement and any other agreements in place between the County and Aurora and if both the county and Aurora have complied with the terms of those agreements and obtain a general understanding of the overall public/private relationship.

between the entities. The IAD is currently awaiting a few outstanding items for the closing of this follow up. Close out is expected in FY23.

#### Follow up to Report #20-03, FCPS Timesheet Controls

The IAD performed a follow up to the FY20 audit, which nineteen (19) recommendations were made on FCPS' timekeeping and timesheet controls. The audit focused on Payroll processes and selected FCPS departmental and school timekeeping activities. The department and time keeping activities to focus on were identified based on data analytics of overtime and supplemental pay and background information provided by FCPS. The period in scope included timesheet activity between January 1, 2019 and May 31, 2020. FCPS is working through the recommendations made during the audit and the IAD will follow up again in Spring 2023.

#### Follow up to Report #21-01, FCG DFRS Matrix

The IAD performed a follow up to the FY21 audit, in which twelve (12) recommendations were made. The audit was performed to assist DFRS and the FCVFRA with the annual matrix calculation process. There are a few outstanding recommendations, of which most are awaiting the finalization of updated policies and procedures. The IAD will continue following up monthly with DFRS.

#### Follow up to Report #21-03, FCPS Financial Transactions

The IAD performed a follow up to the FY21 audit which was conducted for informational purposes only. This audit was conducted to perform data analytics over the financial transactions of FCPS, focusing on five key areas of journal entries, general disbursements, purchase card disbursements, vendor master file and payroll disbursements. The contractor identified five (5) observation areas. All areas of consideration and outstanding questions were fulfilled by FCPS. This audit is now considered closed.

#### Follow up to Report #21-05, FCG Network Security

The IAD performed a follow up to the FY21 audit, in which twenty-one (21) recommendations were made in a confidential report. The audit focused on network security and remote access. The period in scope included the current remote access and network security environment, processes, and users. The County is working through the recommendations made during the audit and the IAD will follow up again in Spring 2023.

#### Follow up to Report #21-07, FCC Network Security

The IAD performed a follow up to FY21 audit, which contained twelve (12) recommendations, of which three (3) recommendations were completed at the time of the report. The audit focused on network security and remote access. The period in scope included the current remote access and network security environment, processes, and users. FCC is working through the recommendations made during the audit and the IAD will follow up again in Spring 2023.

FCG, FCPS & FCC Annual Financial Reviews

The IAD also conducted an Annual Review of the Frederick County Government, Frederick County Public Schools, and Frederick Community College Financial Reports. Each entity received a “clean” unmodified audit opinion and no material weaknesses or significant deficiencies in internal controls over financial reporting were noted. The FCC single audit report noted one internal control significant deficiency and compliance finding. Please refer to the 2022 financial review report for further information (link: <https://www.frederickcountymd.gov/DocumentCenter/View/339503/2022-Annual-Financial-Review---updated>)

<b>V. IIAA Members and Audit Staff</b>
--

<b>IIAA Members</b>	<b>Internal Audit Staff</b>
Jon Alexander, CPA, Chair (Public Representative)	Tricia A. Reaver, CPA Director
Nicole Prorock, CPA, Vice Chair (Public Representative)	Dawn Reed Coordinator
Shaun Jones (Public Representative)	SC&H Group, Inc. External Contractor
Open Seat (Public Representative)	CliftonLarsonAllen External Contractor
Steve McKay, Frederick County Council Representative	
Dr. April Miller, Frederick Community College Board of Trustees Representative	
Sue Johnson, Frederick County Public Schools Board of Education Representative	