

APPROVED BY IIAA 3/19/25

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES FEBRUARY 19, 2025

The Interagency Internal Audit Authority (IIAA) met virtually at 8:00a.m. Those present were:

IIAA Members: Chair Jon Alexander, Vice Chair Nicole Prorock, Emeka Enworom, Steve McKay, Carolyn Kimberlin, and Dean Rose

IA Staff: Tricia Reaver

FCC Staff: Amy Stake

FCPS Staff: Heather Clabaugh, Amanda Baugher and Melissa Rollison

FCG Staff: John Peterson, Dan Lewis, Erin White, and Robin Inskeep

Contractors:

SC&H: Lindsay Puccio and Andrew Ryan

CLA: Sean Walker and Cheri Amoss

UHY: Jack Reagan and Reina Hernandez

SB & Company: Renata Reis

Other Guests:

Brent Simmons

Vice Chair Nicole Prorock called the meeting to order at 8:02am

Approval of Agenda – February 19, 2025

Emeka Enworom made a motion to accept and approve the agenda for February 19, 2025, seconded by Steve McKay. All those present voted in favor (Jon Alexander absent). The motion passes.

Approval of Open Meeting Minutes – January 15, 2025

Carolyn Kimberlin made a motion to accept and approve the IIAA open meeting minutes of January 15, 2025, as submitted, seconded by Dean Rose. All those present voted in favor (Jon Alexander absent). The motion passes.

Approval of Closed Meeting Minutes – January 15, 2025

Carolyn Kimberlin made a motion to accept and approve the IIAA closed meeting minutes of January 15, 2025, as submitted, seconded by Dean Rose. All those present voted in favor (Jon Alexander absent). The motion passes.

Status of Assignments:

CLA

- FCG Hotel Rental Tax – In testing phase; 7 out of 10 hotels have responded.
- FCG Prospect Center Project Grants – Working through grant data and information from divisions and Finance leadership.

SC&H

- FCG DFRS Overtime and Staffing – Internal Audit has received 2nd draft for review. First draft has been discussed with DFRS. Working toward final draft for the March or April meeting.
- FCG Grants – Planning phase and information gathering through January. All divisional interviews have been completed. SC&H working on process flow and audit plan.

Potential/Upcoming Task Orders:

- FCG: LOSAP; draft task order expected for March meeting.
- FCPS: Leave Accrual and Payments; draft task order expected for March meeting.

Special Projects:

- FCG Ag Programming – Critical farms, reviewing documentation of process. Ag has undergone changes and legislative updates to the program on their own. Applications were due 1/31/25. Working with Ag during the application review process.

Miscellaneous Follow-ups

- The Director pointed the IIAA review the list provided of follow up status as some items have been closed and will drop from the list and some have been extended or requested an extension.

Fraud Hotline

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- FCG – 1
- FCC – None
- FCPS – None.

Risk Assessments

- FCG meetings completed.
- FCC and FCPS meetings to be concluded by end of February.

IAA Code/Membership

- Draft with County Council. Workshop held 1/28/25; 1st reading 2/18/25; 2nd reading 3/18/25; 3rd reading 4/1/25.

Other Business

- Public member resume and letter of interest included and ready for IAA nomination vote.

Steve McKay made a motion to nominate Mr. Brent Simmons for the public member open seat and to forward his name to the Frederick County Council for confirmation, seconded by Nicole Prorock. All those present voted in favor. The motion passes.

- Meeting format to remain the same; virtual.
- Member term update.

Next Meeting

- March 19, 2025.

At 8:24pm, Jon Alexander adjourned the February 19, 2025, IAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit