INTERAGENCY INTERNAL AUDIT AUTHORITY
OPEN SESSION MINUTES
MARCH 19, 2025

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

IIAA Members: Chair Jon Alexander, Emeka Enworom, Brent Simmons (called in on public line and unable to voice vote), Steve McKay, Carolyn Kimberlin, and Dean Rose

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Scott McVicker, Amy Stake, and Kathy Dao

FCPS Staff: Heather Clabaugh, Amanda Baugher and Melissa Rollison

FCG Staff: John Peterson, Leslie Barnes-Keating, Dan Lewis, Erin White, Robin Inskeep, and Melanie Thom

Contractors:
SC&H: Matt Simon, Lindsay Puccio, and Andrew Ryan
CLA: Sean Walker and Cheri Amoss
UHY: Reina Hernandez and Sarah Castillo
SB & Company: Renata Reis

Other Guests:
None

Chair Jon Alexander called the meeting to order at 8:07am

Approval of Agenda – March 19, 2025
Steve McKay made a motion to accept and approve the agenda for March 19, 2025, seconded by Emeka Enworom. All those present voted in favor (Nicole Prorock absent and Brent Simmons unable to voice vote*). The motion passes.

Approval of Open Meeting Minutes – February 19, 2025
Emeka Enworom made a motion to accept and approve the IIAA open meeting minutes of February 19, 2025, as submitted, seconded by Carolyn Kimberlin. All those present voted in favor (Nicole Prorock absent and Brent Simmons unable to voice vote*). The motion passes.

Status of Assignments:
> **CLA**
> o   FCG Hotel Rental Tax – In testing phase; 8 out of 10 hotels have responded. Working through open items with the Tourism Council and the County's Finance Division.
> o   FCG Prospect Center Project Grants – Meeting week of March 14th leading to memorandum from CLA.
> o   Task Order #25-04, Frederick County Government Length of Service Awards Program (LOSAP) – ready for IIAA vote.

Dean Rose made a motion to accept, approve, and issue to CLA, Task Order #25-04, Frederick County Government Length of Service Awards Program (LOSAP), seconded by Emeka Enworom. All those present voted in favor (Nicole Prorock absent and Brent Simmons unable to voice vote*). The motion passes.

> **SC&H**
> o   FCG DFRS Overtime and Staffing – Draft with DFRS for review. Working toward final draft for the April or May meeting.
> o   FCG Grants – Audit plan approved by Internal Audit. SC&H in testing phase.

> **UHY**
> o   Task Order #25-05, Frederick County Public Schools Leave Benefits – ready for IIAA vote.

Steve McKay made a motion to accept, approve with edits, and issue to UHY, Task Order #25-05, Frederick County Public Schools Leave Benefits, seconded by Emeka Enworom. All those present voted in favor (Nicole Prorock absent and Brent Simmons unable to voice vote*). The motion passes.

> **Special Projects:**
> o   Critical Farms program review has completed. Internal Audit provided the Agriculture Division with a verbal recommendation regarding the review process on their grading system.

Miscellaneous Follow-ups
o   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 items have been added, extended, or requested an extension.

Fraud Hotline
o   FCG – None.
o   FCC – None.
o   FCPS – None.

Risk Assessments
o   All meetings complete. Working on drafting the final plans.

IIAA Code/Membership
o   Draft with County Council: 2nd reading 3/18/25, with no public comment made; moving to the 3rd reading, which will be held 4/1/25.

Other Business
o   Brent Simmons was confirmed by the County Council March 18th and is officially a voting public member of the IIAA.
o   Meeting format to remain the same; virtual.
o   Member term update.
o   Discussion regarding vote for IIAA Chair and Vice Chair to be held in June 2025.

Next Meeting
o   April 16, 2025.

At 8:50pm, Jon Alexander adjourned the March 19, 2025, IIAA open meeting.

*Brent Simmons was present, however, called in on our public line which is a call in line only and therefore was unable to voice his vote.

Respectfully Submitted,

Dawn Reed
Coordinator, Internal Audit