

# APPROVED BY IIAA 5/21/25

## INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES APRIL 16, 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, Brent Simmons, Steve McKay, Carolyn Kimberlin, and Dean Rose

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Scott McVicker and Amy Stake

FCPS Staff: Heather Clabaugh, Amanda Baugher and Melissa Rollison

FCG Staff: John Peterson, Leslie Barnes-Keating, Erin White, and Robin Inskeep

### Contractors:

SC&H: Matt Simon, Lindsay Puccio, and Andrew Ryan

CLA: Sean Walker and Cheri Amoss

UHY: Jack Reagan, Reina Hernandez and Shannon Castillo

SB & Company: Renata Reis

**Chair Jon Alexander called the meeting to order at 8:00am**

### Approval of Agenda – April 16, 2025

**Nicole Prorock made a motion to accept and approve the agenda for April 16, 2025, seconded by Carolyn Kimberlin. All those present voted in favor. The motion passes.**

### Approval of Open Meeting Minutes – March 19, 2025

**Dean Rose made a motion to accept and approve the IIAA open meeting minutes of March 19, 2025, as submitted, seconded by Carolyn Kimberlin. All those present voted in favor, with Nicole Prorock abstaining. The motion passes.**

### Status of Assignments:

#### CLA

- FCG Hotel Rental Tax – In testing phase; all hotels have responded. Working through open items and audit areas.
- FCG Prospect Center Project Grants – Draft memorandum in process from CLA.
- Task Order #25-04, Frederick County Government Length of Service Awards Program (LOSAP) – Working on collecting preliminary items and preparing for kickoff meeting.

#### SC&H

- FCG DFRS Overtime and Staffing – DFRS working on response to final comments, request to both DFRS and IIAA for comments and questions by April 30<sup>th</sup>. Working toward the final draft for the May meeting.
- FCG Grants – In testing phase. Survey and initial request for grant sample test work has gone out.

#### UHY

- Task Order #25-05, Frederick County Public Schools Leave Benefits – Kickoff meeting was held between UHY and Internal Audit. Gathering initial information from FCPS ahead of the full kickoff meeting.

### Special Projects/Upcoming Task Orders:

- FCG IIT Access Controls and FCC HR On/Off Boarding.

### Miscellaneous Follow-ups

- The Director pointed out to the IIAA to 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.

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## **Fraud Hotline**

- FCG – 1 (referred to HR)
- FCC – None.
- FCPS – 1 (referred to HR)

## **Risk Assessments**

- Draft FCG risk assessment included in packet for discussion. Any further comments or questions to be emailed to Tricia by April 30<sup>th</sup> for the 1<sup>st</sup> round of review in the May meeting.
- FCC and FCPS draft risk assessments to be ready for the May meeting.

## **IIAA Code/Membership**

- Amended IIAA Bill 25-03 was approved and finalized on 4/1/2025 by the County Council

## **Other Business**

- Annual Financial Review report to begin.
- IIAA Chair and Vice Chair; vote to be held in May or June 2025.
- Meeting format to remain the same; virtual.
- Member term updates: Dawn Reed updated the members on their terms and noted that Emeka Enworom's term will expire June 30, 2025, and if interested in volunteering, he must submit his letter of interest to do so and an updated resume.

## **Next Meeting**

- May 21, 2025.

**At 9:07am, Jon Alexander adjourned the April 16, 2025, IIAA open meeting.**

Respectfully Submitted,



Dawn Reed  
Coordinator, Internal Audit