

APPROVED BY IAA 7/16/25

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES JUNE 18, 2025

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

IAA Members: Vice Chair Nicole Prorock, Brent Simmons, Steve McKay, Carolyn Kimberlin, and Dean Rose

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Scott McVicker

FCPS Staff: Heather Clabaugh, Amanda Baugher, and Melissa Rollison

FCG Staff: Leslie Barnes-Keating, Dan Lewis, Erin White, and Ronni Bowman

Contractors:

SC&H: Matt Simon, Anthony DiGiulian, Lindsay Puccio, Meghan Jacobs

CLA: Sean Walker and Cheri Amoss

UHY: Jack Reagan and Reina Hernandez

SB & Company: Renata Reis

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

Approval of Agenda – June 18, 2025

Steve McKay made a motion to accept and approve the agenda for June 18, 2025, seconded by Dean Rose. All those present voted in favor (Jon Alexander and Emeka Enworom absent). The motion passes.

Approval of Open Meeting Minutes – May 21, 2025

Carolyn Kimberlin made a motion to accept and approve the IAA open meeting minutes of May 21, 2025, as submitted, seconded by Steve McKay. All those present voted in favor (Jon Alexander and Emeka Enworom absent). The motion passes.

Status of Assignments:

CLA

- FCG Hotel Rental Tax – Draft reviewed and with auditees for review and management discussion. Final expected for July meeting.
- FCG DFRS Length of Service Award Program (LOSAP) – In test work.

SC&H

- FCG Grants - Working through completion of test work and beginning draft.
- FCG IIT Access Controls – Kickoff meeting is scheduled for June 18th.
- FCC HR On-Boarding – Draft task order included in packet and ready for IAA vote.

Steve McKay made a motion to accept and approve Task Order #25-07, Frederick Community College Human Resources On/Off Boarding, and to issue to SC&H, seconded by Carolyn Kimberlin. All those present voted in favor (Jon Alexander and Emeka Enworom absent). The motion passes.

UHY

- FCPS Leave Benefits – In test work.

Miscellaneous Follow-ups

- The Director pointed out to the IAA 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.

Fraud Hotline

- FCG – None.
- FCC – None.
- FCPS – None.

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Risk Assessments

- Draft FCPS Risk Assessment document included in packet and ready for IAA discussion and vote.

Steve McKay made a motion to approve the Fiscal Year 2026 Frederick Community College Risk Assessment, seconded by Brent Simmons. All those present voted in favor (Jon Alexander and Emeka Enworom absent). The motion passes.

- Draft FCC Risk Assessment document included in packet and ready for IAA discussion and vote.

Dean Rose made a motion to approve the Fiscal Year 2026 Frederick Community College Risk Assessment, seconded by Steve McKay. All those present voted in favor (Jon Alexander and Emeka Enworom absent). The motion passes.

Other Business

- Annual Financial Reviews are being worked through and expected for the July meeting.
- Meeting format to remain the same; virtual.
- Member terms and updates. Emeka Enworom was confirmed by the County Council at their June 17, 2025, meeting. He will be serving his first full term, set to expire June 30, 2029.

Next Meeting

- July 16, 2025.

At 8:27am, Nicole Prorock adjourned the June 18, 2025, IAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit