

# APPROVED BY IIAA 10/15/25

## INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES SEPTEMBER 17, 2025

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

IIAA Members: Chair Jon Alexander, Brent Simmons, Steve McKay, Tracey McPherson, and Dean Rose

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stake

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

FCG Staff: John Peterson, Dan Lewis, Erin White, and Ronni Bowman

### Contractors:

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

CLA: Sean Walker and Cheri Amoss

UHY: Reina Hernandez and Shannon Castillo

SB & Company: Chris Lehman

**Chair Jon Alexander called the meeting to order at 8:01am.**

Approval of Agenda – September 17, 2025

Brent Simmons made a motion to accept and approve the agenda for September 17, 2025, seconded by Dean Rose. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

Approval of Open Meeting Minutes – July 16, 2025

Dean Rose made a motion to accept and approve the IIAA open meeting minutes of July 16, 2025, as submitted, seconded by Brent Simmons. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

### Status of Assignments:

#### CLA

- FCG Hotel Rental Tax – Final draft report in packet for IIAA vote.

Steve McKay made a motion to accept, approve, and issue as a public document with redaction of hotel names, Audit Report #25-02, Frederick County Government Hotel Rental Tax, seconded by Brent Simmons. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

- FCG DFRS Length of Service Award Program (LOSAP) – Draft report is with DVFRS and LOSAP committee for the review and responses.

#### SC&H

- FCG Grants – Draft report received September 16<sup>th</sup> and in review.
- FCG IIT Access Controls – This audit is currently in testwork phase.
- FCC HR On-Boarding – Kickoff meeting held, planning phase underway.

#### UHY

- FCPS Leave Benefits – Currently in testwork phase; draft report expected late September.

### Special Projects:

- Telework survey information update.

### 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.

### Fraud Hotline

- FCG – 1 (discussion held in closed session)
- FCC – None.

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- FCPS – None.

## Other Business

- Annual Report – draft included in packet for IIAA vote.

**Steve McKay made a motion to approve the FY25 Internal Audit Annual Report with one edit, seconded by Dean Rose. Those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.**

- Hotline Advertisement – updated version; included for IIAA to see.
- Annual Risk Assessment is being kicked off. FCG will be first in November and December with FCC and FCPS being conducted in January and February 2026.
- Meeting format to remain the same; virtual.
- Member terms and updates – no changes

## Next Meeting

- October 15, 2025.

At 9:04am, Jon Alexander closed the open session and called for a vote to go into a closed session.

Steve McKay made a motion to go into a closed session under Maryland Annotated Code Government Article §3-305 (b)(1) “To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals.” The topic for this closed session is to discuss an FCG hotline personnel matter. This motion was seconded by Dean Rose. All those present voted in favor (Nicole Prorock and Emeka Enworom absent). The motion passes.

At 9:30am, Jon Alexander returned to the open session and adjourned the September 17, 2025, IIAA open meeting.

Respectfully Submitted,



Dawn Reed  
Coordinator, Internal Audit