

APPROVED BY IIAA 11/19/25

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES OCTOBER 15, 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, Steve McKay, Tracey McPherson, and Dean Rose

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Amy Stake

FCPS Staff: Amanda Baugher and Melissa Rollison

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

Contractors:

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

CLA: Sean Walker and Cheri Amoss

UHY: Reina Hernandez

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:04am.

Approval of Agenda – October 15, 2025

Steve McKay made a motion to accept and approve the agenda for October 15, 2025, seconded by Emeka Enworom. All those present voted in favor (Nicole Prorock absent). The motion passes.

Approval of Open Meeting Minutes – September 17, 2025

Brent Simmons made a motion to accept and approve the IIAA open meeting minutes of September 17, 2025, as submitted, seconded by Dean Rose. All those present voted in favor (Nicole Prorock absent). The motion passes.

Approval of Closed Meeting Minutes – September 17, 2025

Tracey McPherson made a motion to accept and approve the IIAA closed meeting minutes of September 17, 2025, as submitted, seconded by Brent Simmons. All those present voted in favor (Nicole Prorock absent). The motion passes.

Status of Assignments:

CLA

- FCG DFRS Length of Service Award Program (LOSAP) – Draft report included and ready for IIAA vote.

Emeka Enworom made a motion to accept, approve, and issue as a public document, Audit Report #25-04, Frederick County Government DFRS Length of Service Award Program (LOSAP), seconded by Brent Simmons. All those present voted in favor (Nicole Prorock absent). The motion passes.

SC&H

- FCG Grants – Report is in draft form and is with FCG Finance for their review and comment.
- FCG IIT Access Controls – In testwrk phase.
- FCC HR On-Boarding – In planning phase.

UHY

- FCPS Leave Benefits – Report is being drafted and expected by week of October 13th.

Upcoming Projects:

- Drafting Task Order for FCG Leave Pay Out.
- Drafting Task Order for FCG Prescription Medication Dispensing.
- Telework Policy and Employee Productivity – on radar for possible task order in future.
- Upcoming Task Order for FCG Fleet Rate Model & Calculations for Insurance.

Miscellaneous Follow-ups

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

Other Business

- Annual Risk Assessments – currently FCG is being scheduled for November and December; FCC and FCPS will be next with meetings being scheduled for January/February.
- FY27 Budget Process – base, reallocation due November 18th; IIAA discussed leaving FY27 budget as is, with minor reallocation. IIAA discussed looking at monthly status and budget reports.
- Meeting format to remain the same; virtual.
- Member terms and updates – no changes

Next Meeting

- November 19, 2025.

At 8:47am, Jon Alexander adjourned the October 15, 2025, IIAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit