

APPROVED BY IAA 1/21/26

INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES DECEMBER 17, 2025

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

IAA Members: Chair Jon Alexander, Nicole Prorock, Brent Simmons, Steve McKay, and Tracey McPherson

Internal Audit (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, Dan Lewis, Erin White, Robin Inskeep, and Ronni Bowman

Contractors:

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

CLA: Sean Walker and Cheri Amoss

UHY: Jack Reagan and Reina Hernandez

SB & Company: Chris Lehman

Chair Jon Alexander called the meeting to order at 8:02am.

Approval of Agenda – December 17, 2025

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

Approval of Open Meeting Minutes – November 19, 2025

Nicole Prorock made a motion to accept and approve the IAA open meeting minutes of November 19, 2025, as submitted, seconded by Brent Simmons. All those present voted in favor (Emeka Enworom and Dean Rose absent). The motion passes.

Status of Assignments:

CLA

- Task Order #26-01, FCG Prescription & Controlled Substance Medication Safeguards – Discovery and information gather began in December; actual work is scheduled to begin in January 2026.

SC&H

- FCG Grants – Report in final draft form and ready for IAA vote.

Nicole Prorock made a motion to accept, approve, and issue as a public document, Audit Report #25-01, Frederick County Government Grants Program Received/Expended: Compliance, Monitoring, and Tracking, seconded by Brent Simmons. All those present voted in favor (Emeka Enworom and Dean Rose absent). The motion passes.

- FCG IIT Access Controls – In testwork phase.
- FCC HR On-Boarding – Moving into the testwork phase.
- FCG Fleet Rate Model – Draft task order #26-02 is included in packet and ready for IAA vote.

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Nicole Prorock made a motion to accept, approve and issue to SC&H, Task Order #26-02, Frederick County Government Fleet Rate Model, seconded by Brent Simmons. All those present voted in favor (Emeka Enworom and Dean Rose absent). The motion passes.

UHY

- FCPS Leave Benefits – Draft report has been reviewed by IA and is now with FCPS for review and comment. Expect final draft for January meeting.

Upcoming Projects:

- FCG Leave Pay Out - discussion.
- Other: FCC Student Finance, FCG P&C, FCG Worker's Compensation

Special Projects:

- DFRS OT Budget Model: To begin in January 2026.

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.

Other Business

- Annual Risk Assessments – all FCG meetings scheduled through mid-January. FCC and FCPS meetings have all been scheduled for January and February.
- Meeting format to remain the same; virtual.
- Member terms and updates – no changes.

Next Meeting

- January 21, 2026

At 8:50am, Jon Alexander adjourned the December 17, 2025, IAA open meeting.

Respectfully Submitted,



Dawn Reed
Coordinator, Internal Audit