INTERSTATE COMMISSION FOR JUVENILES
Finance Committee Meeting Minutes
June 18, 2026
2:00 p.m. EDT
Via Zoom

Preliminary Business

Call to Order

Finance Committee Acting Chair C. Copeland (TN), called the meeting to order at 2:02 p.m. EDT.

Roll Call

Director Underwood called the roll, and a quorum was established.

Commissioners/Designees in Attendance:

1. Corrie Copeland (TN), Commissioner, Acting Chair
2. Dale Dodd (NM), Commissioner, Treasurer
3. Kellianne Torres (IA), Designee

Additional State ICJ Personnel in Attendance:

1. Rhonda Turner (FL)
2. Latoya Oliver (MD)
3. Shyra Bland (NJ)
4. Mason Harrington (SC)

Commissioners/Designees Not in Attendance:

1. Amy Welch (KY), Commissioner

Guests in Attendance:

1. Howard Wykes (AZ), Designee, Commissioner Chair
2. AJ Sharpe, Hicks and Associates, Certified Public Accounts

National Office Staff in Attendance:

1. MaryLee Underwood, Executive Director
2. Joe Johnson, Technology Systems Manager
3. Kirsten Wade, Logistics and Administrative Specialist
4. Jenny Adkins, Director of Operations, Rules, and Compliance

K. Torres (IA) made a motion to approve the agenda as presented. The motion passed by unanimous consent.

K. Torres (IA) made a motion to approve the minutes from the meeting on April 16, 2026, as presented. The motion passed by unanimous consent.

Chair Report

- Acting Chair C. Copeland (TN) reported that two motions from the previous Executive Committee meeting were approved: discontinuing live streaming and video recording and discontinuing the first-time attendees' luncheon. She stated that these changes will result in cost savings for the Commission.

Unfinished Business

- There was no unfinished business discussed.

New Business

Understanding the Commission's Annual Audit *by AJ Sharpe, CPA*

- Acting Chair C. Copeland (TN) invited AJ Sharpe of Hicks and Associates, Certified Public Accountants, to present an overview of annual fiscal audits are conducted
- Mr. Sharpe explained that the audit involves thorough internal control reviews, financial statement analysis, and verification of expenses and payables. He state that all ICJ audits have resulted in unmodified opinions, i.e. "good clean audits."
- Mr. Sharpe clarified that an unmodified opinion indicates accurate financial statements with agreed adjustments, such as depreciation entries.
- Director Underwood provided additional details about required annual submissions that are reviewed as part of the audit process, including bank statements, QuickBooks reports, contracts, receipts, tax reports, and various financial records.
- Mr. Sharpe described the specific controls tested during audits, including verification of bank reconciliations, review of prepaid expenses, fixed asset additions, and confirmation of proper reporting for payroll, insurance, and 1099s.

Adopt Budget Proposal for Fiscal Year (FY) 2028

- Director Underwood presented a detailed overview of the budget process and major expense categories, noting that the current $1.3 million appropriation level established in 2022 remains consistent, with a projected surplus from earlier years helping to fund FY28.
- **D. Dodd (NM) made a motion to adopt the Fiscal Year 2028 budget proposal to recommend to the Commission at the 2026 Annual Business Meeting. The motion passed.**

Provide input on what should be reported at Annual Business Meeting (ABM)

- Acting Chair Copeland (TN) asked for the Finance Committee's input on what should be reported in the Finance Committee report at the ABM.
- S. Bland (NJ) recommended reporting on the discussion of the financial audit process and the Committee's work to provide more detailed Finance Committee reports during region meetings.
- Commission Chair H. Wykes (AZ) recommended promoting information about the successes the Finance Committee has achieved throughout the year.

Upgraded Vanguard Brokerage Account

- Treasurer D. Dodd (NM) provided an update on the Vanguard brokerage account upgrades. He explained that the changes would provide greater flexibility, simplified management, and reduced fees.

Next Steps

- Acting Chair Copeland (TN) asked members to send her topics for future Finance Committee meetings.

Adjourn

D. Dodd (NM) made a motion to adjourn the Finance Committee meeting. Acting Chair Copeland (TN) adjourned the meeting by acclamation without objection at 3:00 p.m. EDT.