



DEPARTMENT OF LEGISLATIVE SERVICES  
OFFICE OF LEGISLATIVE AUDITS  
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber  
Executive Director

April 24, 2025

Brian S. Tanen, CPA, CFE  
Legislative Auditor

Senator Guy J. Guzzone, Chair  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, Maryland 21401

Senator Shelly L. Hettleman, Senate Chair  
Joint Audit and Evaluation Committee  
Miller Senate Office Building, Room 220  
11 Bladen Street  
Annapolis, Maryland 21401

Delegate Benjamin S. Barnes, Chair  
House Appropriations Committee  
Lowe House Office Building, Room 121  
6 Bladen Street  
Annapolis, Maryland 21401

Delegate Jared Solomon, House Chair  
Joint Audit and Evaluation Committee  
Lowe House Office Building, Room 312  
6 Bladen Street  
Annapolis, Maryland 21401

Ladies and Gentlemen:

In accordance with a requirement contained in the April 2024 *Joint Chairmen's Report* (JCR), pages 55 and 56, the Office of Legislative Audits (OLA) has reviewed the findings and report by the State Chief Information Security Officer (SCISO) of actions taken by eight agencies to resolve certain repeat audit findings in calendar year 2023 OLA audit reports. The eight agencies identified in the JCR are the Maryland State Department of Education, Maryland Environmental Service, Department of Budget and Management – Office of the Secretary, Department of Public Safety and Correctional Services, State Treasurer's Office, State Board of Elections, Maryland Department of Health – Medical Care Programs Administration and Office of the Secretary, and Department of Commerce.

The JCR required that, prior to the release of \$250,000 of the appropriation made for the purpose of Executive Direction for the Department of Budget and Management (DBM) for fiscal year 2025, the eight agencies must have met with the SCISO concerning their repeat cybersecurity<sup>1</sup> findings. The meeting was to identify and document a path for resolution of any outstanding issues and to confirm that the agencies have taken corrective action with respect to their cybersecurity audit findings, including articulating any ongoing associated costs and a timeline for resolution if the corrective action is not complete. In addition, the JCR required the SCISO to submit a report to OLA by February 1, 2025 addressing corrective actions taken, a path and timeline for resolution of any outstanding issues, and any ongoing costs associated with

---

<sup>1</sup> The term "cybersecurity" is defined in the State Finance and Procurement Article, Section 3.5-301(b), as processes or capabilities wherein systems, communications, and information are protected and defended against damage, unauthorized use or modification, and exploitation. Cybersecurity-related findings are designated by OLA using our professional judgment and a conservative interpretation of this definition.

corrective actions. Finally, the JCR provided that OLA submit a report by May 1, 2025 to the budget committees and the Joint Audit and Evaluation Committee listing each repeat audit finding, along with information that demonstrates the agencies' commitment to correct each repeat audit finding.

In accordance with the April 2024 JCR requirement, the SCISO provided a report, dated February 2025, summarizing its assessment of the actions taken by the eight agencies with respect to the repeat audit findings. The SCISO's status report indicated that five agencies had taken sufficient corrective actions to address their repeat findings, one agency had taken corrective actions to address one repeat finding and agreed to a SCISO recommended course of action to address its other repeat finding, and two agencies presented acceptable courses of action to address their respective repeat findings.

We reviewed the SCISO's status report to assess the implementation status of the related recommendations. Our review did not constitute an audit conducted in accordance with generally accepted government auditing standards. Based on our review of the conclusions summarized in the SCISO's report and additional information provided, it is our opinion that the conclusions reported in the status report were accurate. Our conclusions were based on the information reported and did not include a review of the reported actions at each of the eight agencies to ensure they were implemented and were effective in establishing sufficient cybersecurity controls to address the concerns noted in the findings. Such efforts will be included in our next scheduled audits of these agencies.

This public letter differs from the confidential letter previously provided to the addressees, as detailed information and exhibits necessary for the budget committees and the Joint Audit and Evaluation Committee to review and comment on the relevant information has been redacted. This redaction was undertaken in accordance with the State Government Article Section 2-1224(i), of the Annotated Code of Maryland.

We advised the Department of Information Technology (DoIT) and DBM of the results of our review. We wish to acknowledge the cooperation extended by DoIT and DBM during this review and the willingness of all agencies to address the cybersecurity audit issues and implement appropriate corrective actions.

We trust our response satisfactorily addresses the JCR requirement. Please contact me if you need additional information.

Sincerely,

*Brian S. Tanen*

Brian S. Tanen, CPA, CFE  
Legislative Auditor

Senator Guy J. Guzzone, Chair  
Delegate Benjamin S. Barnes, Chair  
Senator Shelly L. Hettleman, Senate Chair  
Delegate Jared Solomon, House Chair

-3-

April 24, 2025

cc: Joint Audit and Evaluation Committee Members and Staff  
Senator William C. Ferguson IV, President of the Senate  
Delegate Adrienne A. Jones, Speaker of the House of Delegates  
Governor Westley W. Moore  
Comptroller Brooke E. Lierman  
Treasurer Dereck E. Davis  
Attorney General Anthony G. Brown  
Secretary Helene T. Grady, Department of Budget and Management  
Secretary Katie Olson Savage, Department of Information Technology  
Jason Silva, State Chief Technology Officer and Acting SCISO, Department of  
Information Technology  
Victoria L. Gruber, Executive Director, Department of Legislative Services