



Victoria L. Gruber  
Executive Director

DEPARTMENT OF LEGISLATIVE SERVICES  
OFFICE OF LEGISLATIVE AUDITS  
MARYLAND GENERAL ASSEMBLY

Brian S. Tanen, CPA, CFE  
Legislative Auditor

March 12, 2025

Re: Audit of the Comptroller of Maryland –  
Revenue Administration Division

The Honorable Brooke E. Lierman, Esq., Comptroller  
Comptroller of Maryland  
Goldstein Treasury Building  
80 Calvert Street  
Annapolis, Maryland 21404

Dear Comptroller Lierman:

We received your request for a 12-month delay of our upcoming audit of the Comptroller of Maryland – Revenue Administration Division (COM-RAD) due to the ongoing implementation of several Major Information Technology Development Projects (MITDPs). To that end, we requested an implementation status for the 9 findings included in our most recent report of COM-RAD. In response to our request, your Office provided a status report, as of March 6, 2025, which indicated that COM-RAD had fully addressed 8 of the 9 report findings and the remaining finding was in progress.

Based on the circumstances and the reported status of the prior findings, your request for a 12-month delay of the COM-RAD audit has been approved.

Sincerely,

*Brian S. Tanen*

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cc: Senator Shelly L. Hettleman, Senate Chair, Joint Audit and Evaluation Committee  
Delegate Jared Solomon, House Chair, Joint Audit and Evaluation Committee  
Joint Audit and Evaluation Committee Members and Staff  
Andrew M. Schaufele, Chief Deputy Comptroller, COM  
Joan M. Peacock, Manager, Audit Compliance Unit, DBM  
Victoria L. Gruber, Executive Director, Department of Legislative Services