

**Summary of Reports Issued and  
Recommended Committee Action**

**November 1, 2022 to November 30, 2022**

**Presentation to Joint Audit and Evaluation Committee**

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## Reports Issued November 1, 2022 to November 30, 2022

### Summary

Total Reports Issued	3
Reports Recommended for Action	1

<u>Agency</u>	<u>Recommended Action</u>
1. Maryland Department of Labor – Division of Unemployment Insurance – Part 2 – Unemployment Benefits	JAEC Hearing

<u>Summary of Recommended Action</u>	
Joint Audit and Evaluation Committee (JAEC) Hearing	1
JAEC Letter of Concern	<u>0</u>
Total	<u><u>1</u></u>

**REPORTS ISSUED**  
**NOVEMBER 1, 2022 TO NOVEMBER 30, 2022**

<u>Agency</u>	<u>Report Date</u>	<u>Number of Pages<sup>1</sup></u>
Talbot County – Office of the Clerk of Circuit Court	11/01/22	7
Review of Community College Audit Reports – Fiscal Year Ending June 30, 2021 (Special)	11/02/22	6
Maryland Department of Labor – Division of Unemployment Insurance – Part 2 – Unemployment Benefits	11/15/22	51

Total Number of Reports Issued: 3

<sup>1</sup>For reports containing cybersecurity findings, reflects number of pages from unredacted report.

## **Reports Recommended for Committee Action**

November 1, 2022 to November 30, 2022

The following audit report has been recommended for follow-up action by the Joint Audit and Evaluation Committee (JAEC). The basis of the recommendation could include the number and significance of the audit findings, the agency receiving an “unsatisfactory” rating (which will necessitate future OLA follow-up), and/or contentious or controversial issues that remain unresolved or have related recommendations in a state of implementation (that is, are “in-progress” by the agency). The determination of whether to recommend a JAEC follow-up letter (letter of concern) or hearing, is based on a subjective determination by the OLA using professional judgment. The purpose of a “follow-up letter” from the Committee is to convey the Legislature’s formal concern and reinforce the Committee’s commitment to ensure appropriate accountability is established (via the audit recommendations) for those audits or findings that do not rise to the level of a hearing.

- 1) Maryland Department of Labor – Division of Unemployment Insurance (DUI) – Part 2 – Unemployment Benefits (11/15/22 – 13 findings, DUI’s accountability and compliance level was unsatisfactory due to the significance and number of findings across all areas of DUI’s operations)<sup>2</sup>**

### **Recommended Committee Action – JAEC Hearing**

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<sup>2</sup>To be presented at the December 2022 JAEC Hearing in conjunction with OLA’s “Maryland Department of Labor – Division of Unemployment Insurance – Part 1 – Unemployment Insurance Tax Contributions” audit report issued May 4, 2022.