

Summary of Reports Issued and Recommended Committee Action

November 16, 2021 to October 31, 2022

Presentation to Joint Audit and Evaluation Committee

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Reports Issued November 16, 2021 to October 31, 2022

Summary

Total Reports Issued 54

Reports Recommended for Action 7

<u>Agency</u>	<u>Recommended Action</u>
1. Maryland Department of Labor – Division of Unemployment Insurance – Part 1 – Unemployment Insurance Tax Contributions	JAEC Hearing
2. Department of Human Services – Family Investment Administration	JAEC Hearing
3. Maryland Department of Health – Behavioral Health Administration and Medical Care Programs Administration – Administrative Service Organization for Behavioral Health Services	JAEC Hearing
4. Maryland Department of Health – Regulatory Services	JAEC Letter of Concern
5. Baltimore City Community College	JAEC Letter of Concern
6. Department of Human Services – Social Services Administration – Follow-up Review	JAEC Letter of Concern
7. Maryland Department of Health – Developmental Disabilities Administration	JAEC Letter of Concern

Summary of Recommended Action

Joint Audit and Evaluation Committee (JAEC) Hearing	3
JAEC Letter of Concern	<u>4</u>
Total	<u><u>7</u></u>

**REPORTS ISSUED
NOVEMBER 16, 2021 TO OCTOBER 31, 2022**

Agency	Report Date	Number of Pages ¹
Maryland African American Museum Corporation	11/17/21	9
Baltimore Police Department – Asset Forfeiture and Property Control (Performance)	11/30/21	34
University System of Maryland – University of Baltimore	12/03/21	18
Review of Certain Emergency Procurements Related to the State of Maryland's COVID-19 Response (Special Review)	12/13/21	43
Maryland Department of Labor – Office of the Secretary, Division of Administration, Division of Workforce Development and Adult Learning	1/07/22	23
Maryland Department of Planning	1/13/22	5
Maryland Legal Services Corporation	1/19/22	5
Calvert County Public Schools (Financial Management Practices Audit)	1/25/22	33
Statewide Review of Budget Closeout Transactions for Fiscal Year 2021 (Special)	1/26/22	16
Maryland Department of Labor – Division of Racing	1/26/22	5
Department of General Services – Office of the Secretary and Other Units	1/27/22	24
Comptroller of Maryland – Information Technology Division (Fiscal Operations)	2/02/22	10
Board of Public Works	2/04/22	5
Board of License Commissioners for Prince George's County (Performance)	2/08/22	32
Baltimore City Community College	2/09/22	23
Carroll County – Office of the Clerk of Circuit Court	2/25/22	5
Maryland Department of Transportation – Maryland Transit Administration	3/11/22	16
Maryland Department of Labor – Division of Occupational and Professional Licensing	3/11/22	12
Maryland State Department of Education – Division of Early Childhood	3/14/22	13
State Lottery and Gaming Control Agency	3/15/22	21
Carroll County – Office of the Register of Wills	3/23/22	6
Maryland Department of Transportation – Maryland Port Administration	3/24/22	8
Maryland Department of Transportation – State Highway Administration	3/29/22	15
Department of Human Services – Local Department Operations	3/30/22	21
Maryland State Library Agency	4/04/22	7
Somerset County – Office of the Clerk of Circuit Court	4/04/22	5
Somerset County – Office of the Register of Wills	4/21/22	5
Review of the Actions Taken by the Comptroller of Maryland's Revenue Administration Division and Information Technology Division, University System of Maryland – Frostburg State University, and Baltimore County Public Schools to Resolve Repeat Cybersecurity Findings in Response to the April 2021 Joint Chairmen's Report (Special)	4/27/22	4
Maryland Department of Labor – Division of Unemployment Insurance – Part 1 – Unemployment Insurance Tax Contributions	5/04/22	23
Washington County – Office of the Register of Wills	5/11/22	5
Maryland Department of Health – Office of the Chief Medical Examiner	5/12/22	6
State Retirement Agency	5/20/22	11
Washington County – Office of the Clerk of Circuit Court	5/23/22	5
Baltimore County – Office of the Clerk of Circuit Court	5/24/22	5
Office of the Secretary of State	6/01/22	13

¹For reports containing cybersecurity findings, reflects number of pages from unredacted report.

**REPORTS ISSUED
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<u>Agency</u>	<u>Report Date</u>	<u>Number of Pages¹</u>
Baltimore Police Department – Surveillance Equipment (Performance)	6/17/22	43
Department of Human Services – Social Services Administration – Follow-up Review (Special)	7/06/22	9
Charles County – Office of the Clerk of Circuit Court	7/13/22	5
Maryland Department of Health – Regional Institutes for Children and Adolescents	7/13/22	18
Charles County – Office of the Register of Wills	7/26/22	5
Maryland Department of the Environment	8/03/22	17
Harford County – Office of the Clerk of Circuit Court	8/26/22	5
Review of Local Government Audit Reports – Fiscal Year Ending June 30, 2021	9/13/22	13
Morgan State University	9/22/22	28
Baltimore County – Office of the Register of Wills	9/23/22	7
Harford County – Office of the Register of Wills	9/26/22	5
University System of Maryland – University of Maryland, College Park	9/27/22	19
Montgomery County Public Schools (Financial Management Practices Audit)	9/29/22	47
Baltimore City – Office of the Clerk of Circuit Court	10/17/22	9
Talbot County – Office of the Register of Wills	10/21/22	5
Department of Human Services – Family Investment Administration	10/21/22	35
Maryland Department of Health – Intellectual Disabilities Residential Centers – Holly Center and Potomac Center	10/24/22	15
Maryland Department of Health – Behavioral Health Administration and Medical Care Programs Administration – Administrative Service Organization for Behavioral Health Services	10/25/22	32
Maryland Department of Health – Developmental Disabilities Administration	10/26/22	30

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Reports Recommended for Committee Action

November 16, 2021 to October 31, 2022

The following audit reports have 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 Health – Regulatory Services (1/19/21 – 7 findings, including a number of repeats)**
- 2) Baltimore City Community College (2/09/22 – 8 findings)**
- 3) Department of Human Services – Social Services Administration – Follow-up Review (of Unsatisfactory Audit Report) (Special Reports and Letters) (7/06/22)**
- 4) Maryland Department of Health – Developmental Disabilities Administration (DDA) (10/26/22 – 8 findings, including a number of repeats; DDA’s accountability and compliance level remains unsatisfactory due to significance of audit findings)**

Recommended Committee Action – JAEC Letter of Concern

Reports Recommended for Committee Action

November 16, 2021 to October 31, 2022

- 5) Maryland Department of Labor – Division of Unemployment Insurance – Part 1 – Unemployment Insurance Tax Contributions (5/04/22 – 6 findings)²**
- 6) Department of Human Services – Family Investment Administration (10/21/22 – 10 findings)**
- 7) Maryland Department of Health (MDH) – Behavioral Health Administration and Medical Care Programs Administration – Administrative Service Organization for Behavioral Health Services (10/25/22 – 9 findings, MDH’s accountability and compliance level was unsatisfactory due to the financial significance and repeat nature of many of the findings)**

Recommended Committee Action – JAEC Hearing

²To be presented at the December 2022 JAEC Hearing in conjunction with OLA’s “Maryland Department of Labor – Division of Unemployment Insurance – Part 2 – Unemployment Benefits” audit report, which will be issued in the near future.