

Audit Report

University System of Maryland University of Maryland, Baltimore

March 2023

Public Notice

In compliance with the requirements of the State Government Article Section 2-1224(i), of the Annotated Code of Maryland, the Office of Legislative Audits has redacted cybersecurity findings and related auditee responses from this public report.



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MARYLAND GENERAL ASSEMBLY**

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Victoria L. Gruber
Executive Director

DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

Gregory A. Hook, CPA
Legislative Auditor

March 1, 2023

Senator Clarence K. Lam, M.D., Senate Chair, Joint Audit and Evaluation Committee
Delegate Jared Solomon, House Chair, Joint Audit and Evaluation Committee
Members of Joint Audit and Evaluation Committee
Annapolis, Maryland

Ladies and Gentlemen:

We have conducted a fiscal compliance audit of the University System of Maryland (USM) – University of Maryland, Baltimore (UMB) for the period beginning July 1, 2018 and ending August 31, 2021. UMB is a comprehensive public institution of USM and provides professional and graduate level instruction through its schools of Dentistry, Law, Medicine, Nursing, Pharmacy, Social Work, and its Graduate School.

Our audit disclosed that UMB did not independently review changes to student residency status for propriety. Verifying proper residency status is critical to ensuring that students are charged the correct tuition amount. In addition, reviews performed by UMB for ensuring the propriety of certain financial aid award adjustments were not independent, sufficiently comprehensive, and were not documented. Furthermore, UMB did not refer certain delinquent grants receivable balances to the State's Central Collection unit as required. As of August 2021, grants receivables totaled \$59.6 million, of which \$11.8 million was more than 180 days past due.

Our audit also disclosed that UMB did not perform documented independent verifications that collections received by university departments were forwarded to the Cashier's Office for deposit, and UMB did not adequately document the review of adjustments to leave balances recorded in its payroll system, resulting in a lack of assurance that all recorded adjustments were valid. During our audit period, approximately 3,912 adjustments were recorded that increased employee leave balances by approximately 245,096 hours.

Furthermore, our audit disclosed certain risks in UMB's information systems. However in accordance with the State Government Article, Section 2-1224(i) of the Annotated Code of Maryland, we have redacted the finding from this audit report. Specifically, State law requires the Office of Legislative Audits to redact cybersecurity findings in a manner consistent with auditing best practices before the report is made available to the public. The term "cybersecurity" is defined in the State Finance and Procurement Article, Section 3A-301(b), and using our professional judgment we have determined that the redacted finding falls under the referenced definition. The specifics of the cybersecurity finding were previously communicated to UMB as well as those parties responsible for acting on our recommendations.

Finally, our audit included a review to determine the status of the two findings contained in our preceding audit report. We call your attention to our determination that UMB satisfactorily addressed both findings.

The USM Office's response to this audit, on behalf of UMB, is included as an appendix to this report. We reviewed the response and noted general agreement to our findings and related recommendations. Subsequent to the response receipt, but prior to the issuance of the final report, we contacted USM and UMB and obtained additional clarification that satisfactorily resolved all outstanding questions and issues. Consequently, we have concluded that the written responses and additional clarification together indicate that UMB's corrective actions identified are sufficient to address all audit issues. Consistent with the requirements of State law, we have redacted the elements of UMB's response related to the cybersecurity audit finding.

We wish to acknowledge the cooperation extended to us during the audit by UMB. We also wish to acknowledge USM's and UMB's willingness to address the audit issues and implement appropriate corrective actions.

Respectfully submitted,

A handwritten signature in black ink that reads "Gregory A. Hook". The signature is written in a cursive, flowing style.

Gregory A. Hook, CPA
Legislative Auditor

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Background Information

Agency Responsibilities

The University of Maryland, Baltimore (UMB) provides professional and graduate level instruction through its schools of Dentistry, Law, Medicine, Nursing, Pharmacy, and Social Work, and its Graduate School. UMB students who receive instruction in health care professions obtain clinical experience at various health care facilities, including the University of Maryland Medical Center, which is a component of the University of Maryland Medical System Corporation.

Based on UMB's records for the Spring 2021 semester, UMB's enrollment totaled 7,087 students. UMB's budget is funded by unrestricted revenues, such as tuition and student fees; a State general fund appropriation; and restricted revenues, such as federal grants and contracts. According to the State's records, fiscal year 2021 revenues totaled approximately \$1.3 billion, which included a State general fund appropriation of \$231.8 million. These records also indicated that UMB's expenditures for fiscal year 2021 totaled approximately \$1.3 billion.

Security Incident

In December 2020, UMB experienced a cybersecurity incident resulting in a data breach. In response to this incident, UMB informed various parties and filed a cybersecurity insurance claim with its insurance carrier. Appropriate technical assistance was hired, reviews were conducted, affected individuals were notified, with credit monitoring offered and the necessary remediation completed. UMB ultimately paid a \$100,000 cybersecurity insurance policy deductible as well as approximately \$7,800 for additional notifications. According to UMB's records, the cybersecurity insurance carrier paid approximately \$870,000 for covered services.

The incident did not significantly impact our audit and we were able to obtain information needed to satisfy our audit objectives and related conclusions.

Status of Findings from Preceding Audit Report

Our audit included a review to determine the status of the two findings contained in our preceding audit report dated July 10, 2019. We determined that UMB satisfactorily addressed both of these findings.

Findings and Recommendations

Student Residency

Finding 1

The University of Maryland, Baltimore (UMB) did not independently review for propriety changes to student residency status that significantly impacted tuition rates.

Analysis

UMB did not independently review for propriety changes to student residency status that significantly impacted tuition rates. UMB generated output reports of student residency changes made on its automated system to be used by supervisors to review the changes for propriety. Our review disclosed that as of October 2021 no review of the reports had been performed since July 2020 and reviews performed prior to July 2020 were not independent since the reports were generated by an employee who made changes to residency status rather than directly obtained from the system by the employee responsible for reviewing and approving the changes. Specifically, according to UMB's records, from July 2018 through August 2021, there were 9,058 changes from out-of-state to in-state residency status, of which 8,165 were made by the aforementioned employee.

Consequently, UMB lacked assurance that all student residency changes made were appropriate. Accurate student residency determinations are critical because of the significant differences between in-state and out-of-state student tuition rates. An example of a significant rate difference is the annual tuition charge for the Doctor of Dental Surgery program for the 2020-2021 school year, which was \$41,507 for Maryland residents and \$77,664 for non-residents, a difference of \$36,157. Our test of 10 adjustments including 8 processed by the aforementioned employee did not disclose any improper changes.

Recommendation 1

We recommend that UMB

- a. review output reports of changes made to student residency for propriety, at least on a test basis;**
- b. ensure that such reviews are documented; and**
- c. ensure that the employee responsible for generating the output reports and performing the reviews does not have system access capabilities to make residency status changes to student accounts.**

Financial Aid

Finding 2

Reviews performed by UMB for ensuring the propriety of certain financial aid award adjustments were not independent, sufficiently comprehensive, and were not documented.

Analysis

Reviews performed by UMB for ensuring the propriety of certain financial aid award adjustments were not independent, sufficiently comprehensive, and were not documented. UMB's financial aid system automatically calculates award amounts and generates recommended financial aid award packages for students based on various eligibility criteria. Certain UMB employees in the Financial Aid Office could manually record adjustments to these award amounts based on individual student situations. These adjustments were based on either actions initiated by the Office or requests from the various academic schools within UMB. UMB advised that award adjustments requested by the various academic schools within UMB, which totaled \$25.1 million during fiscal 2021, are verified for propriety by the respective schools after processing by the Financial Aid Office.

However, our review of 12 material award adjustments totaling \$264,000 requested by three academic schools disclosed a lack of documentation that the above noted review by the schools was performed for each of the adjustments. In addition, based on UMB representations, employees at each of the three schools who were responsible for performing the verification of adjustments' propriety were the same employees who submitted the adjustment request to the Office. Finally, we were advised by UMB management that the various schools (including the three noted above) relied on output reports or confirmation from the Office rather than obtaining and using an independently generated output report of adjustments processed. Our review of the aforementioned 12 award adjustments noted the adjustments appeared proper.

A finding of insufficient controls over financial aid award adjustments directly processed by the Financial Aid Office was included in our prior audit report; and in response, UMB established an independent review of award adjustments initiated and processed directly by the Financial Aid Office.

Recommendation 2

We recommend that UMB ensure, at least on a test basis, that financial aid award adjustments requested by the academic schools are independently

verified using independently generated output reports of all recorded adjustments, and that these verifications be documented.

Grants Receivable

Finding 3

UMB did not refer certain delinquent grant receivable balances to the State's Central Collection Unit as required.

Analysis

UMB did not refer certain delinquent grant receivable balances to the State's Central Collection Unit (CCU) as required. UMB receives grants from federal, State, and local governments, as well as private entities for various purposes, such as conducting research. UMB periodically bills these entities for reimbursement of qualifying grant expenditures. According to UMB records, as of August 2021, grants receivables totaled \$59.6 million, of which \$11.8 million was more than 180 days past due, including \$7 million due from non-State entities.

For testing purposes, we focused on non-State entity debts, and reviewed 12 of these receivables due from non-State entities¹ with balances totaling \$860,491. Our review disclosed six accounts totaling \$425,694 were outstanding for between 377 and 833 days and had not been forwarded to CCU. UMB entered into payment plans or the entity paid the outstanding balance for the six other accounts totaling \$434,797. However, this action occurred between 114 to 218 days after the accounts were required to be forwarded to CCU.

CCU regulations, as amended for UMB, generally require delinquent accounts, including grants and contracts awarded from federal, state, local, and private agencies and organizations, be sent to CCU 180 days after the invoice date. We were advised by UMB that accounts were not referred to CCU because of employee turnover, and the learning curve relating to implementation of a new financial system.

Recommendation 3

We recommend that UMB refer delinquent grant receivable balances to CCU in accordance with CCU regulations, as amended for UMB.

¹ We selected material receivables from non-State agencies that were outstanding for more than 180 days.

Cash Receipts

Finding 4

UMB did not perform documented independent verifications that collections received by university departments were forwarded to the Cashier's Office for deposit.

Analysis

UMB did not perform documented independent verifications that collections received by university departments were forwarded to the Cashier's Office for deposit. Specifically, we judgmentally selected 13 material collections totaling approximately \$20 million received directly by 5 UMB departments during the period from January 2020 to July 2021 and found that for 4 of the departments there was no documentation that the department had verified that 12 of the collections totaling \$18.4 million had been forwarded to the Office for deposit. In addition, the employee who was responsible for performing the verification for 2 collections tested at one department was not independent of the collection function.

As a result, there was a lack of assurance that all department collections were forwarded to the cashier's office for deposit. We determined that all 13 collections had been deposited by the Office. UMB departments collected \$64.1 million during fiscal year 2021, including \$25.4 million at the aforementioned 4 departments.

Recommendation 4

We recommend that UMB ensure that an independent and documented verification of collections received to collections forwarded for deposit is performed by all university departments.

Payroll

Finding 5

UMB did not adequately document the review of adjustments to leave balances recorded in UMB's payroll system, resulting in a lack of assurance that all recorded adjustments were valid.

Analysis

UMB did not adequately document the review of adjustments to leave balances (including annual, sick, and personal leave) recorded in UMB's payroll system.

Specifically, UMB supervisors approved the adjustments prior to recording on the automated system by UMB Payroll Services. We were advised by UMB that adjustments are verified for propriety by the respective schools after processing by UMB Payroll Services; however, we found that for items we tested this verification was not adequately documented. Our test of eight material leave adjustments that increased employee leave balances by approximately 8,100 hours disclosed that UMB was unable to provide adequate documentation to support a review of those adjustments by the respective schools. Further, our review of the eight adjustments did not disclose any improper transactions. During our audit period, UMB processed 3,912 adjustments that increased employee leave balances by 245,096 hours.

We were advised by UMB that several factors contributed to the significant number of hours requiring adjustment, including a large number of employee transfers and parental leave that occurred during our audit period.

Recommendation 5

We recommend that UMB ensure that leave adjustments processed in its payroll system are reviewed, at least on a test basis, by its respective schools for propriety by independent supervisory personnel and that this review be adequately documented.

Information Systems Security and Control

We determined that the Information Systems Security and Control section, including Finding 6, related to “cybersecurity”, as defined by the State Finance and Procurement Article, Section 3A-301(b) of the Annotated Code of Maryland, and therefore are subject to redaction from the publicly available report in accordance with the State Government Article, Section 2-1224(i). Consequently, the specifics of the cybersecurity-related information as well as the following finding, including the analysis, related recommendations, along with USM’s response, have been redacted from this report copy.

Finding 6

Redacted cybersecurity-related finding.

Audit Scope, Objectives, and Methodology

We have conducted a fiscal compliance audit of the University System of Maryland (USM) – University of Maryland, Baltimore (UMB) for the period beginning July 1, 2018 and ending August 31, 2021. The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As prescribed by the State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine UMB's financial transactions, records, and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessments of significance and risk. The areas addressed by the audit included procurements and disbursements, student accounts receivable, cash receipts, student financial aid, payroll, and information systems security and control. Our audit included certain support services (such as certain construction vendor payments) provided by UMB on a centralized basis for several other units of USM. We also determined the status of the findings contained in our preceding audit report.

Our audit did not include certain support services provided to UMB by the USM Office. These support services (such as bond financing) are included within the scope of our audit of the USM Office. In addition, our audit did not include an evaluation of internal controls over compliance with federal laws and regulations for federal assistance programs and an assessment of UMB's compliance with those laws and regulations because the State of Maryland engages an independent accounting firm to annually audit such programs administered by State agencies, including the components of USM.

Our assessment of internal controls was based on agency procedures and controls in place at the time of our fieldwork. Our tests of transactions and other auditing procedures were generally focused on the transactions occurring during our audit period of July 1, 2018 to August 31, 2021, but may include transactions before or after this period as we considered necessary to achieve our audit objectives.

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, tests of transactions, and to the extent practicable, observations of UMB's operations. Generally, transactions were selected for testing based on auditor judgment, which primarily considers risk, the timing or dollar amount of the transaction, or the significance of the transaction to the area of operation reviewed. As a matter of course, we do not normally use sampling in our tests, so unless otherwise specifically indicated, neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, unless sampling is specifically indicated in a finding, the results from any tests conducted or disclosed by us cannot be used to project those results to the entire population from which the test items were selected.

We also performed various data extracts of pertinent information from the State's Financial Management Information System (such as revenue and expenditure data) and the State's Central Payroll Bureau (payroll data). The extracts are performed as part of ongoing internal processes established by the Office of Legislative Audits and were subject to various tests to determine data reliability. We determined that the data extracted from these sources were sufficiently reliable for the purposes the data were used during this audit.

We also extracted data from UMB's financial systems for the purpose of testing certain areas, such as financial aid and student accounts receivable. We performed various tests of the relevant data and determined that the data were sufficiently reliable for the purposes the data were used during the audit. Finally, we performed other auditing procedures that we considered necessary to achieve our audit objectives. The reliability of data used in this report for background or informational purposes was not assessed.

UMB's management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records; effectiveness and efficiency of operations, including safeguarding of assets; and compliance with applicable laws, rules, and regulations are achieved. As provided in *Government Auditing Standards*, there are five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. Each of the five components, when significant to the audit objectives, and as applicable to UMB, were considered by us during the course of this audit.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of

internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our reports are designed to assist the Maryland General Assembly in exercising its legislative oversight function and to provide constructive recommendations for improving State operations. As a result, our reports generally do not address activities we reviewed that are functioning properly.

This report includes findings relating to conditions that we consider to be significant deficiencies in the design or operation of internal control that could adversely affect UMB's ability to maintain reliable financial records, operate effectively and efficiently, and/or comply with applicable laws, rules, and regulations. Our report also includes findings regarding significant instances of noncompliance with applicable laws, rules, or regulations. Other less significant findings were communicated to UMB that did not warrant inclusion in this report.

State Government Article Section 2-1224(i) requires that we redact in a manner consistent with auditing best practices any cybersecurity findings before a report is made available to the public. This results in the issuance of two different versions of an audit report that contains cybersecurity findings – a redacted version for the public and an unredacted version for government officials responsible for acting on our audit recommendations.

The State Finance and Procurement Article, Section 3A-301(b), states that cybersecurity is defined as “processes or capabilities wherein systems, communications, and information are protected and defended against damage, unauthorized use or modification, and exploitation”. Based on that definition, and in our professional judgment, we concluded that a finding in this report falls under that definition. Consequently, for the publicly available audit report all specifics as to the nature of the cybersecurity finding and required corrective actions have been redacted. We have determined that such aforementioned practices, and government auditing standards, support the redaction of this information from the public audit report. The specifics of the cybersecurity finding has been communicated to the USM Office and those parties responsible for acting on our recommendations in an unredacted audit report.

The response from the USM Office, on behalf of UMB, to our findings and recommendations is included as an appendix to this report. Depending on the version of the audit report, responses to any cybersecurity findings may be redacted in accordance with State law. As prescribed in the State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise the USM Office regarding the results of our review of its response.

OFFICE OF ADMINISTRATION AND FINANCE

February 22, 2023

Mr. Gregory A. Hook, CPA
Legislative Auditor
Office of Legislative Audits
The Warehouse at Camden Yards
351 West Camden Street, Suite 400
Baltimore, MD 21201

Re: University System of Maryland – University of Maryland, Baltimore
Period of Audit: July 1, 2018 through August 31, 2021

Dear Mr. Hook,

Thank you for the work of your team and the recommendations you provided. I have enclosed the University System of Maryland's responses to your draft report covering the examination of the accounts and records of the University System of Maryland – University of Maryland, Baltimore. Our comments refer to the individual items in the report.

Sincerely,



Ellen Herbst
Senior Vice Chancellor for Administration and Finance

Enclosures

cc: Dr. Bruce Jarrell, President, University of Maryland, Baltimore
Ms. Linda R. Gooden, Chair, University System of Maryland Board of Regents
Ms. Ellen Fish, University System of Maryland Board of Regents
Dr. Jay A. Perman, Chancellor, University System of Maryland
Ms. Celeste Denson, Associate Vice Chancellor for Financial Affairs, USM Office
Mr. David Mosca, Vice Chancellor for Accountability, USM Office
Mr. Michael C. Eismeier, Associate Vice Chancellor and CIO, USM Office
Ms. Samantha Norris, Director – Financial Planning and Analysis, USM Office
Ms. Michele L. Evans, Assistant Vice President, Change Management and Advisory Services, University of Maryland, Baltimore

University System of Maryland University of Maryland, Baltimore

Agency Response Form

Student Residency

Finding 1
The University of Maryland, Baltimore (UMB) did not independently review for propriety changes to student residency status that significantly impacted tuition rates.

We recommend that UMB

- a. review output reports of changes made to student residency for propriety, at least on a test basis;
- b. ensure that such reviews are documented; and
- c. ensure that the employee responsible for generating the output reports and performing the reviews does not have system access capabilities to make residency status changes to student accounts.

Agency Response			
Analysis			
Please provide additional comments as deemed necessary.			
Recommendation 1a	Agree	Estimated Completion Date:	Oct 2021
Please provide details of corrective action or explain disagreement.	Vacant positions and other challenges faced during the Covid-19 pandemic contributed to an interruption in residency reviews. As of October 2021, reviews of residency changes have resumed.		
Recommendation 1b	Agree	Estimated Completion Date:	Oct 2021
Please provide details of corrective action or explain disagreement.	Output reports are generated and reviewed on a quarterly basis and signed and dated to document completion of the review.		
Recommendation 1c	Agree	Estimated Completion Date:	Oct 2021
Please provide details of corrective action or explain disagreement.	Reviews are completed by the Associate Registrar, whose system access does not include the ability to make residency changes.		

**University System of Maryland
University of Maryland, Baltimore**

Agency Response Form

Financial Aid

Finding 2

Reviews performed by UMB for ensuring the propriety of certain financial aid award adjustments were not independent, sufficiently comprehensive, and were not documented.

We recommend that UMB ensure, at least on a test basis, that financial aid award adjustments requested by the academic schools are independently verified using independently generated output reports of all recorded adjustments, and that these verifications be documented.

Agency Response			
Analysis			
Please provide additional comments as deemed necessary.			
Recommendation 2	Agree	Estimated Completion Date:	June 2023
Please provide details of corrective action or explain disagreement.	UMB agrees to ensure that financial aid award adjustments requested by the academic schools are independently verified, at least on a test basis, using independently generated output reports of adjustments processed. It should be noted that these adjustments requested by the schools are reductions to tuition, which are distinctly different from financial aid awards that can result in cash disbursements to students.		

**University System of Maryland
University of Maryland, Baltimore**

Agency Response Form

Grants Receivable

Finding 3
UMB did not refer certain delinquent grant receivable balances to the State's Central Collection Unit as required.

We recommend that UMB refer delinquent grant receivable balances to CCU in accordance with CCU regulations, as amended for UMB.

Agency Response			
Analysis			
Please provide additional comments as deemed necessary.			
Recommendation 3	Agree	Estimated Completion Date:	Jan 2023
Please provide details of corrective action or explain disagreement.	In FY22 Sponsored Projects Accounting and Compliance (SPAC) implemented a system that automatically tracks all invoices as they are digitally sent and files them by award. Historically many receivables are delayed by sponsor assertions that they did not receive an invoice, so this new system should improve timeliness of payments by allowing SPAC to quickly prove invoices were sent to the appropriate person. SPAC has added additional staff and an October 2022 reorganization created a specialized Collections Unit responsible for monitoring delinquent accounts. This team reviews invoices in the 180 days aging bracket with the SPAC Director on a weekly basis to ensure appropriate reporting to CCU.		

**University System of Maryland
University of Maryland, Baltimore**

Agency Response Form

Cash Receipts

Finding 4

UMB did not perform documented independent verifications that collections received by university departments were forwarded to the Cashier's Office for deposit.

We recommend that UMB ensure that an independent and documented verification of collections received to collections forwarded for deposit is performed by all university departments.

Agency Response			
Analysis			
Please provide additional comments as deemed necessary.			
Recommendation 4	Agree	Estimated Completion Date:	June 2023
Please provide details of corrective action or explain disagreement.	Cash receipts requirements will be reviewed with departments and deposit verifications will be performed and documented by department personnel independent of the collections process.		

**University System of Maryland
University of Maryland, Baltimore**

Agency Response Form

Payroll

Finding 5

UMB did not adequately document the review of adjustments to leave balances recorded in UMB's payroll system, resulting in a lack of assurance that all recorded adjustments were valid.

We recommend that UMB ensure that leave adjustments processed in its payroll system are reviewed, at least on a test basis, by its respective schools for propriety by independent supervisory personnel and that this review be adequately documented.

Agency Response			
Analysis			
Please provide additional comments as deemed necessary.			
Recommendation 5	Agree	Estimated Completion Date:	Jan 2023
Please provide details of corrective action or explain disagreement.	As noted by the auditors, all leave adjustments are subject to supervisory review prior to recording on the automated system by UMB Payroll Services. In January 2023, UMB enhanced existing review reminders (biweekly emails instructing departments to independently run leave reports and review all leave adjustments) by adding precise instructions as to how the departmental review should be documented. Additionally, UMB central offices will perform periodic testing to confirm that departments appropriately complete and document their independent verification.		

University System of Maryland University of Maryland, Baltimore

Agency Response Form

Information Systems Security and Control

The Office of Legislative Audits (OLA) has determined that the Information Systems Security and Control section, including Finding 6, related to “cybersecurity”, as defined by the State Finance and Procurement Article, Section 3A-301(b) of the Annotated Code of Maryland, and therefore is subject to redaction from the publicly available audit report in accordance with State Government Article 2-1224(i). Although the specifics of the cybersecurity-related information as well as the finding, including the analysis, related recommendation(s), along with USM’s response, have been redacted from this report copy, USM’s response indicated agreement with the finding and related recommendation(s).

Finding 6
Redacted cybersecurity-related finding.

Agency Response has been redacted by OLA.

AUDIT TEAM

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