

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

**December 1, 2023 to August 31, 2024**

**Presentation to Joint Audit and Evaluation Committee**

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Legislative Auditor**

# Reports Issued December 1, 2023 to August 31, 2024

## Summary

Total Reports Issued	53
Reports Recommended for Action	1

<u>Agency</u>	<u>Recommended Action</u>
1. Department of Information Technology	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  
DECEMBER 1, 2023 TO AUGUST 31, 2024**

Agency	Report Date	Number of Pages <sup>1</sup>
Review of Community College Audit Reports – Fiscal Year Ending June 30, 2022 (Special)	12/06/23	7
Potomac River Fisheries Commission – Year Ended June 30, 2023 (Examination)	12/06/23	7
Department of Commerce	12/13/23	19
Maryland Department of Health – Medical Care Programs Administration – Managed Care Program	12/14/23	20
Cecil County Public Schools (Financial Management Practices Audit)	1/08/24	41
Maryland School for the Deaf	1/16/24	17
St. Mary's County – Office of the Clerk of Circuit Court	1/16/24	6
Baltimore Police Department – A Review of Overtime Policies, Procedures, and Activity (Performance)	1/17/24	56
Statewide Review of Budget Closeout Transactions for Fiscal Year 2023 (Special)	1/19/24	23
Comptroller of Maryland – Revenue Administration Division	1/22/24	26
St. Mary's County – Office of the Register of Wills	1/24/24	6
Maryland Department of Health – Health Regulatory Commissions	1/25/24	20
University System of Maryland – University of Maryland Center for Environmental Science	1/31/24	7
Maryland Department of Health – Developmental Disabilities Administration – Follow-up Review Status (Special)	2/09/24	10
Maryland Department of Health – Behavioral Health Administration and Medical Care Programs Administration – Administrative Service Organization for Behavioral Health Services – Follow-up Review Status (Special)	2/09/24	7
Queen Anne's County – Office of the Register of Wills	2/21/24	6
Maryland Department of Transportation – Office of Transportation Technology Services	2/27/24	11
Department of State Police	2/28/24	24
University System of Maryland – Salisbury University	3/05/24	10
Maryland Department of Transportation – Maryland Aviation Administration	3/06/24	30
University System of Maryland – Towson University	3/19/24	9
Department of Information Technology	3/29/24	54
Executive Department – Office of the Governor, Boards, Commissions, and Office of the Deaf and Hard of Hearing	4/12/24	10
Comptroller of Maryland – Information Technology Division – Annapolis Data Center and Network Operations	4/22/24	14
Howard County – Office of the Register of Wills	4/29/24	6
Howard County – Office of the Clerk of Circuit Court	4/29/24	6

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

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<u>Agency</u>	<u>Report Date</u>	<u>Number of Pages<sup>1</sup></u>
Review of the Findings and Report by the State Chief Information Security Officer of Actions Taken by Eight Agencies to Resolve Certain Repeat Audit Findings in Response to the April 2023 Joint Chairmen's Report (Special)	4/29/24	15
Wicomico County – Office of the Register of Wills	4/30/24	11
Review of the Actions Taken by Morgan State University to Resolve Repeat Audit Findings in Response to the April 2023 Joint Chairmen's Report (Special)	5/02/24	15
Comptroller of Maryland – Compliance Division	5/03/24	15
Comptroller of Maryland – Office of the Comptroller, Bureau of Revenue Estimates and Field Enforcement Bureau	5/06/24	10
Maryland Department of Health – Medical Care Programs Administration – Follow-up Review Status (Special)	5/07/24	7
Maryland Department of Health – Office of the Secretary and Other Units – Follow-up Review Status (Special)	5/07/24	12
Review of the Actions Taken by the Maryland Department of Health – Developmental Disabilities Administration to Resolve Repeat Audit Findings in Response to the April 2023 Joint Chairmen's Report (Special)	5/08/24	20
Review of the Actions Taken by the Maryland Department of Labor – Division of Unemployment Insurance to Resolve Repeat Audit Findings in Response to the April 2023 Joint Chairmen's Report (Special)	5/13/24	11
Review of the Actions Taken by the Department of Human Services – Family Investment Administration to Resolve Repeat Audit Findings in Response to the April 2023 Joint Chairmen's Report (Special)	5/14/24	17
Maryland Department of Transportation – Motor Vehicle Administration	5/15/24	9
Queen Anne's County – Office of the Clerk of Circuit Court	5/17/24	7
Review of a Matter Involving Fees Quoted by the Department of General Services for a Request Made by an Applicant for Public Records Under Maryland's Public Information Act (Special)	5/28/24	4
Maryland Department of Health – State Psychiatric Hospital Centers – Clifton T. Perkins Hospital Center, Eastern Shore Hospital Center, Spring Grove Hospital Center, Springfield Hospital Center, and Thomas B. Finan Hospital Center	5/29/24	26
Maryland Office of the Inspector General for Education	5/30/24	7
Maryland Department of Health – Laboratories Administration	6/05/24	11
Maryland Department of Public Safety and Correctional Services – Maryland Correctional Enterprises	6/20/24	10
Office of the State Prosecutor	6/25/24	11
State Archives	6/27/24	7

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

<p style="text-align: center;"><b>REPORTS ISSUED</b>  <b>DECEMBER 1, 2023 TO AUGUST 31, 2024</b></p>
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<u>Agency</u>	<u>Report Date</u>	<u>Number of Pages<sup>1</sup></u>
Military Department	6/27/24	13
Governor's Office of Crime Prevention, Youth, and Victim Services	6/28/24	15
Carroll County Public Schools (Financial Management Practices Audit)	7/26/24	39
Maryland Department of Health – Prevention and Health Promotion Administration – Office of Population Health Improvement – Office of Preparedness and Response – Office of Provider Engagement and Regulation	8/09/24	17
Maryland Department of Health – Pharmacy Services	8/09/24	25
University System of Maryland – University of Maryland Global Campus	8/20/24	49
Review of Data Related to Pass Through Entity Tax Credits Claimed on Individual Income Tax Returns for Tax Years 2021 and 2022 (Special)	8/21/24	3
Review of Local Government Audit Reports – Fiscal Year Ending June 30, 2023 (Special)	8/26/24	14

Total Number of Reports Issued: 53

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

## **Reports Recommended for Committee Action**

December 1, 2023 to August 31, 2024

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) Department of Information Technology (DoIT) (3/29/24 – 16 findings, DoIT’s accountability and compliance level was unsatisfactory due to the significance of the audit findings and the number of repeat findings)**

See separate hearing presentation and **confidential** addendum.

**Recommended Committee Action – JAEC Hearing**

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