

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

**December 1, 2022 to October 31, 2023**

**Presentation to Joint Audit and Evaluation Committee**

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Legislative Auditor**

## Reports Issued December 1, 2022 to October 31, 2023

### Summary

Total Reports Issued	47
Reports Recommended for Action	2

<u>Agency</u>	<u>Recommended Action</u>
1. Maryland State Department of Education	JAEC Letter of Concern
2. Maryland Department of Health – Office of the Secretary and Other Units	JAEC Hearing

### Summary of Recommended Action

Joint Audit and Evaluation Committee (JAEC) Hearing	1
JAEC Letter of Concern	<u>1</u>
Total	<u><u>2</u></u>

**REPORTS ISSUED  
DECEMBER 1, 2022 TO OCTOBER 31, 2023**

Agency	Report Date	Number of Pages <sup>1</sup>
Department of Disabilities	12/13/22	5
University System of Maryland – University of Maryland Eastern Shore	12/15/22	20
Baltimore City – Office of the Register of Wills	1/03/23	7
Calvert County – Office of the Clerk of Circuit Court	1/05/23	5
Maryland Teachers and State Employees Supplemental Retirement Plans	1/05/23	10
Calvert County – Office of the Register of Wills	1/06/23	5
Maryland Department of Labor – Division of Labor and Industry	1/06/23	8
Maryland Technology Development Corporation	1/06/23	8
Charles County Public Schools (Financial Management Practices Audit)	1/10/23	33
Maryland Center for School Safety	1/11/23	10
Potomac River Fisheries Commission – Report for the Year Ended June 30, 2022 (Examination)	1/12/23	10
Department of Budget and Management – Office of Personnel Services and Benefits	1/20/23	30
Statewide Review of Budget Closeout Transactions for Fiscal Year 2022 (Special)	1/26/23	12
Maryland State Department of Education	1/31/23	32
University System of Maryland – University of Maryland, Baltimore	3/01/23	17
Maryland Environmental Service	3/10/23	11
Maryland State Department of Education – Interagency Commission on School Construction	3/14/23	6
Maryland Transportation Authority – Data Analysis of Electronic Tolling and Customer Service Processes (Special Review)	3/22/23	48
Maryland Institute for Emergency Medical Services Systems	3/28/23	5
Office of Administrative Hearings	3/28/23	6
Howard County Public School System (Financial Management Practices Audit)	4/12/23	34
Review of the Actions Taken by the Uninsured Employers' Fund to Resolve Audit Findings in Response to the April 2022 Joint Chairmen's Report (Special)	4/27/23	3
Department of General Services – Office of State Procurement	5/03/23	27
Maryland Department of Health – Chronic Care Hospital Centers – Deer's Head and Western Maryland Hospital Centers	5/10/23	16
Review of the Actions Taken by the Maryland Higher Education Commission to Resolve Repeat Audit Findings in Response to the April 2022 Joint Chairmen's Report (Special)	5/10/23	3
Review of the Actions Taken by the Department of Human Services – Social Services Administration to Resolve Repeat Audit Findings in Response to the April 2022 Joint Chairmen's Report (Special)	5/15/23	3
Department of Budget and Management – Office of the Secretary and Other Units	5/24/23	27
Office of the Attorney General	5/25/23	11
Department of Public Safety and Correctional Services – Regional Operations	7/20/23	18
Workers' Compensation Commission	7/27/23	14

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

**REPORTS ISSUED**  
**DECEMBER 1, 2022 TO OCTOBER 31, 2023**

Agency	Report Date	Number of Pages <sup>1</sup>
Review of Local Government Audit Reports – Fiscal Year Ending June 30, 2022 (Special)	8/18/23	12
Office of the State Treasurer	8/24/23	23
Montgomery County – Office of the Register of Wills	8/31/23	6
Kent County – Office of the Clerk of Circuit Court	9/13/23	6
Dorchester County – Office of the Clerk of Circuit Court	9/13/23	6
Dorchester County – Office of the Register of Wills	9/13/23	6
Montgomery County – Office of the Clerk of Circuit Court	9/13/23	6
Kent County – Office of the Register of Wills	9/14/23	6
Wicomico County – Office of the Clerk of Circuit Court	9/20/23	6
Caroline County – Office of the Register of Wills	10/02/23	6
Property Tax Assessment Appeals Boards	10/04/23	6
Caroline County – Office of the Clerk of Circuit Court	10/05/23	7
Comptroller of Maryland – Central Payroll Bureau	10/05/23	7
Maryland Longitudinal Data System Center	10/16/23	8
Maryland Department of Health – Office of the Secretary and Other Units	10/19/23	57
Worcester County – Office of the Register of Wills	10/24/23	6
State Board of Elections	10/31/23	24

Total Number of Reports Issued: 47

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

## **Reports Recommended for Committee Action**

December 1, 2022 to October 31, 2023

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 State Department of Education (1/31/23 – 9 findings)**

See separate **confidential** summary.

**Recommended Committee Action – JAEC Letter of Concern**

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## **Reports Recommended for Committee Action**

December 1, 2022 to October 31, 2023

- 2) Maryland Department of Health – Office of the Secretary and Other Units (10/19/23 – 17 findings, MDH’s accountability and compliance level was unsatisfactory due to the number and significance of the audit findings)**

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

**Recommended Committee Action – JAEC Hearing**

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