

Audit Report

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**Office of the Clerk of Circuit Court  
Baltimore County, Maryland**

June 2026

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**OFFICE OF LEGISLATIVE AUDITS**  
DEPARTMENT OF LEGISLATIVE SERVICES  
MARYLAND GENERAL ASSEMBLY

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|  |                                      |
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Office of Legislative Audits  
The Warehouse at Camden Yards  
351 West Camden Street, Suite 400  
Baltimore, Maryland 21201  
Phone: 410-946-5900  
Maryland Relay: 711  
TTY: 410-946-5401 · 301-970-5401  
E-mail: [webmaster@ola.maryland.gov](mailto:webmaster@ola.maryland.gov)  
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**DEPARTMENT OF LEGISLATIVE SERVICES**

OFFICE OF LEGISLATIVE AUDITS  
MARYLAND GENERAL ASSEMBLY

June 5, 2026

Senator Shelly L. Hettleman, 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 Office of the Clerk of Circuit Court for Baltimore County, Maryland for the period beginning November 16, 2021 and ending January 31, 2026. The Office performs various functions for the public, including maintaining various legal records, recording certain real estate documents, collecting related fees and taxes, and issuing certain licenses.

Our audit disclosed that the Office did not have adequate procedures to ensure that certain criminal case dispositions were accurately recorded. According to the Judiciary's records, approximately 23,000 criminal cases were closed during our audit period. Our test of 12 of these cases disclosed that 1 individual's sentence was not accurately recorded on the automated court system.

The Judiciary's response to this audit, on behalf of the Office, is included as an appendix to this report. We have reviewed the response to our finding and related recommendations, and have concluded that the corrective actions identified are sufficient to address all issues.

We wish to acknowledge the cooperation extended to us during the audit by the Office.

Respectfully submitted,

*Brian S. Tanen*

Brian S. Tanen, CPA, CFE  
Legislative Auditor



## **Background Information**

### **Agency Responsibilities**

The Office performs a variety of functions for the public such as filing, docketing, and maintaining various legal records; recording documents involving title to real estate; collecting the related fees, commissions, and taxes; and issuing certain licenses. In performing these functions, the Office collects funds on behalf of the State, Baltimore County and others, and subsequently distributes the funds collected to the applicable entities.

### **Financial Information**

According to the State's accounting records, the Office's fiscal year 2025 revenues totaled \$40,959,665. These revenues were distributed in the following manner:

- \$2,442,220 was distributed to Baltimore County,
- \$54,225 was distributed to others, and
- \$38,463,220 (the remaining amount) represented revenues available to the State for purposes specified in various provisions of State law.

The majority of the Office's fiscal year 2025 expenditures, which totaled \$16,939,606 (see Figure 1), were salaries and wages that were paid primarily from a general fund appropriation.

The Office also maintained custody of certain trust funds and special purpose funds that, according to its records, had balances totaling \$3,493,110 as of December 31, 2025.

**Figure 1**  
**Office of the Clerk of Circuit Court for Baltimore County**  
**Positions, Expenditures, and Funding Sources**

| <b>Full-Time Equivalent Positions as of June 30, 2025</b> |                     |
|---|---------------------|
|   | <b>Positions</b>    |
| Filled  | 146                 |
| Vacant  | 14                  |
| <b>Total</b>  | <b>160</b>          |
| <b>Fiscal Year 2025 Expenditures</b>                      |                     |
|   | <b>Expenditures</b> |
| Salaries, Wages, and Fringe Benefits                      | \$16,108,956        |
| Operating Expenses  | 830,650             |
| <b>Total</b>  | <b>\$16,939,606</b> |
| <b>Fiscal Year 2025 Funding Source</b>                    |                     |
|   | <b>Funding</b>      |
| General Fund  | \$14,880,391        |
| Special Fund  | 1,798,080           |
| Reimbursable Fund   | 261,135             |
| <b>Total</b>  | <b>\$16,939,606</b> |

Source: State financial and personnel records

## Findings and Recommendations

### Criminal Court Case Dispositions

**Finding 1**

**The Office did not ensure certain criminal case dispositions were accurately recorded on the automated court system resulting in one improperly recorded sentence not being detected.**

**Analysis**

The Office did not ensure certain criminal case dispositions were accurately recorded on the automated court system. A courtroom clerk manually records the case disposition on various documents that are used by other Office personnel to

update the Maryland Electronic Courts (MDEC) system. Our review disclosed that supervisory personnel did not use independent source documents to ensure dispositions were accurately recorded in MDEC except for cases that included a judgement for probation.

Our test of 12 criminal cases<sup>1</sup> that did not involve probation, disclosed that the Office did not properly record 1 case on MDEC that included 13 charges and associated sentences. Specifically, our review disclosed that the Office erroneously recorded a 20-year sentence for the use of a firearm in commission of a felony as a 5-year sentence in MDEC. Since this case did not involve probation it was not subject to any supervisory review, resulting in the error going undetected until we brought the matter to the Office's attention. The Office subsequently corrected the MDEC record and notified the Maryland Department of Public Safety and Correctional Services. While this individual was serving a separate sentence concurrently and remained incarcerated, the failure to identify and correct inaccurate case information could potentially result in premature release

According to the Judiciary's records, there were approximately 23,000 criminal cases closed during our audit period. The Office could not readily identify how many of these cases did not include probation.

### **Recommendation 1**

**We recommend that the Office ensure court dispositions are verified by supervisory personnel, at least on a test basis, to independent source documents, such as courtroom recordings.**

## **Audit Scope, Objectives, and Methodology**

We have conducted a fiscal compliance audit of the Office of the Clerk of Circuit Court for Baltimore County, Maryland for the period beginning November 16, 2021 and ending January 31, 2026. 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.

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<sup>1</sup> Case records were selected based on the case disposition, complexity of the case record, severity of the charges, and date of the disposition for closed cases between November 15, 2022 and January 12, 2026. A case can include numerous counts and offenses resulting in various charges and sentences.

As prescribed by the State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine the Office'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 cash receipts (including taxes and fees collected for real estate transactions), certain payroll activities, bank accounts, and certain court activities.

Our audit did not include a review of certain support services provided to the Office by the Administrative Office of the Courts. These support services (such as human resources and payroll activities, invoice processing, and maintenance of budgetary accounting records) are included within the scope of our audits of the Judiciary.

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 November 16, 2021 to January 31, 2026, 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 the Office'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 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 this source were sufficiently reliable for the purposes the data were used during this audit.

We also extracted data from the Office's court record systems for the purposes of testing certain areas, such as court activities. 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.

The Office'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 the Office, 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 a finding relating to a condition that we consider to be a significant deficiency in the design or operation of internal control that could adversely affect the Office's ability to maintain reliable financial records, operate effectively and efficiently, and/or comply with applicable laws, rules, and regulations. Other less significant findings were communicated to the Office that did not warrant inclusion in this report.

The response from the Judiciary, on behalf of the Office, to our findings and recommendations is included as an appendix to this report. As prescribed in the

State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise the Judiciary regarding the results of our review of its response.

**APPENDIX**

**CLERK OF THE CIRCUIT COURT FOR BALTIMORE COUNTY**

PO BOX 6754  
TOWSON, MD 21285-6754  
410-887-2601

**JULIE ENSOR**  
CLERK OF THE CIRCUIT COURT



**CRAIG MOSKOVITZ**  
CHIEF DEPUTY CLERK

June 3, 2026

Mr. Brian S. Tanen, CPA, CFE  
Legislative Auditor  
Office of Legislative Audits  
The Warehouse at Camden Yards  
351 West Camden Street, Suite 400  
Baltimore, Maryland 21201

Dear Mr. Tanen:

We have received the draft audit report pertaining to the Baltimore County Circuit Court Clerk's Office for the period November 16, 2021 through January 31, 2026. The attached document contains our responses to the finding and recommendation in the audit report.

We believe we have responded in full to the finding and recommendation.

Sincerely,

Judy K. Rupp  
State Court Administrator

Julie L. Ensor  
Clerk of the Circuit Court for  
Baltimore County

Cc: Hon. Matthew J. Fader, Chief Justice  
Hon. Dennis M. Robinson, Jr., Administrative Judge, Baltimore County Circuit Court  
Nancy Faulkner, Deputy State Court Administrator  
Stephane J. Latour, Managing Legal Counsel, Internal Affairs  
Solomon Ayele, Director, Internal Audit

**Office of the Clerk of Circuit Court  
Baltimore County, Maryland**

**Agency Response Form**

**Criminal Court Case Dispositions**

**Finding 1**

**The Office did not ensure certain criminal case dispositions were accurately recorded on the automated court system resulting in one improperly recorded sentence not being detected.**

**We recommend that the Office ensure court dispositions are verified by supervisory personnel, at least on a test basis, to independent source documents, such as courtroom recordings.**

| <b>Agency Response</b>  |  |                                   |             |
|---|--|-----------------------------------|-------------|
| <b>Analysis</b>   |  |                                   |             |
| <b>Please provide additional comments as deemed necessary.</b>              | This one criminal case had 21 total counts/offenses and there was no effect to the total time served for this incarcerated individual. Count 12, which was the one improperly recorded, ran concurrently to count 2, which was ultimately the same length of sentence. |                                   |             |
| <b>Recommendation 1</b>   | Agree  | <b>Estimated Completion Date:</b> | Immediately |
| <b>Please provide details of corrective action or explain disagreement.</b> | Our office has enhanced our current court review process by using an independent source document to verify court dispositions on 10% of criminal case dispositions. Verification to be done by a leadership team member.   |                                   |             |

AUDIT TEAM

**James J. Podhorniak, CPA, CFE**  
Audit Manager

**Joel E. Kleiman, CPA**  
Senior Auditor

**Zain Khalid**  
**Malkah B. Safren**  
Staff Auditors