



DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Gregory A. Hook, CPA
Legislative Auditor

February 9, 2024

Re: Audit of Maryland Department of Health
Developmental Disabilities Administration
Report Date: October 26, 2022

The Honorable Laura Herrera Scott, M.D., Secretary
Maryland Department of Health
201 West Preston Street
Baltimore, Maryland 21201

Dear Secretary Herrera Scott:

Our October 26, 2022 audit report of the Maryland Department of Health (MDH) – Developmental Disabilities Administration (DDA) determined that DDA’s accountability and compliance level was unsatisfactory, based on our rating system. The rating system was established, in accordance with State Government Article, Section 2-1221, of the Annotated Code of Maryland, for the purpose of determining an overall evaluation of an agency’s fiscal accountability and compliance with State laws and regulations. In accordance with a policy approved by the Joint Audit and Evaluation Committee, the Office of Legislative Audits (OLA) performs a follow-up review of the status of the findings contained in any audit report that is rated unsatisfactory.

To that end, initially in April 2023 we requested an implementation status from MDH for the findings included in the report in conjunction with the aforementioned policy. In response to our request, MDH on behalf of DDA, provided a status report, as of April 3, 2023, which indicated that MDH did not expect any of the seven non-cybersecurity-related findings to be fully resolved until October 1, 2023. We have redacted the current status of one cybersecurity finding from this letter, in compliance with the requirements of the State Government Article Section 2-1224(i), of the Annotated Code of Maryland. Accordingly, OLA concluded that conducting a follow-up review at that time would not be effective or an efficient use of our resources, and that the follow-up would be deferred to a later date consistent with the MDH expected implementation date of October 2023.

The Warehouse at Camden Yards
351 West Camden Street · Suite 400 · Baltimore, Maryland 21201
410-946-5900 · Fraud Hotline 877-FRAUD-11
www.ola.state.md.us

February 9, 2024

Consequently, in a January 11, 2024 letter, OLA requested that MDH provide an updated status report of all findings contained in the October 26, 2022 DDA audit report, as of December 31, 2023. In response to OLA's request, on January 31, 2024, MDH provided a status report which indicated that the majority of the DDA audit report findings still had not been substantially corrected and that these recommendations would be implemented in calendar year 2024.

Based upon the self-reported lack of substantial progress in addressing the prior report findings and the proximity to our next audit of DDA, which is scheduled to commence during the second quarter of calendar year 2024, OLA has concluded that it would not be an effective and efficient use of our resources to perform the formal follow-up review. As such, we will review the actions taken with respect to the recommendations in the prior audit report in our upcoming audit of DDA.

Sincerely,



Gregory A. Hook, CPA
Legislative Auditor

cc: Senator Clarence K. Lam, M.D., Senate Chair, Joint Audit and Evaluation Committee
Delegate Jared Solomon, House Chair, Joint Audit and Evaluation Committee
Joint Audit and Evaluation Committee Members and Staff
Marlana R. Hutchinson, Deputy Secretary, DDA
Robert White, Deputy Director, Fiscal and Operations, DDA
Frederick D. Doggett, Director, Internal Controls, Audit Compliance & Information
Security, MDH
Erin K. McMullen, R.N., Chief of Staff, MDH
Deneen Toney, Deputy Director, Audit & Compliance, MDH
Victoria L. Gruber, Executive Director, Department of Legislative Services