Legislative Audit Bulletin

Publication for Members of the Maryland General Assembly

Maryland Department of Health (MDH) – Developmental Disabilities Administration (DDA)

This audit report included 11 findings and we determined that DDA's accountability and compliance level was unsatisfactory. The primary factors contributing to the unsatisfactory rating were the significance of the current audit findings and the number of repeat findings (5 of the 10 findings from the preceding audit report were repeated).

Our audit disclosed a number of significant issues related to DDA's process for providing needed services to its consumers. For example, DDA did not verify that the budgets for consumers' services were properly assigned according to established criteria and that the budgets were properly recorded in its Provider Consumer Information System II (PCIS2). In addition, DDA did not conduct audits of providers to ensure that payments were consistent with actual services delivered and in accordance with consumers' approved individual plans.

DDA also did not identify recurring overpayments totaling at least $1.7 million that had occurred over a period of several years until they were self-reported by a provider. Although DDA recovered these overpayments, it did not subsequently determine the full extent of overpayments to this provider or whether similar overpayments were made to other providers. DDA did not have an adequate process to ensure that amounts billed by its Coordination of Community Services agencies properly reflected the consumer services provided.

DDA's accountability and compliance level was unsatisfactory primarily due to the significance of current audit findings and the number of repeat findings.

DDA did not always comply with State procurement regulations to obtain certain contracts and did not adequately monitor the related services to ensure that the required services were provided, that payments were proper and accounted for, and that federal fund reimbursements were obtained. As a result, DDA failed to recover $4.9 million in federal reimbursements. DDA also did not take sufficient action to identify and return improper contribution to care collections identified during our preceding audit. Although DDA determined that $3.6 million was improperly collected from 2,194 consumers during calendar year 2013, as of July 2018, DDA had not taken action to return the funds to affected consumers nor had it attempted to determine the amounts improperly collected during prior periods.

In addition, federal fund reimbursements were not always recovered timely, resulting in lost interest income to the State of approximately $126,000. Finally, we noted a number of information technology issues, including the lack of a process to detect PCIS2 processing errors and the failure to properly restrict access to critical capabilities in PCIS2.

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Department of Human Services (DHS) – Family Investment Administration (FIA)

FIA improperly allowed recipients to continue receiving Temporary Cash Assistance (TCA) benefits beyond the allowable lifetime maximum of five years. According to FIA records, during fiscal year 2016 an average of 1,900 recipients each month had been receiving benefits for more than five years at an estimated cost of at least $6.6 million. Federal and State regulations limit TCA benefits to five years unless a recipient was granted a hardship exemption; however, for our test of 10 recipients that had received TCA benefits beyond the five-year limit, there was no documented exemption on file for any of these recipients.

FIA improperly allowed recipients to receive Temporary Cash Assistance benefits beyond the allowed five-year maximum.

FIA did not ensure that local departments of social services (LDSS) conducted timely and appropriate follow-up on certain computer match alerts, including attempts to recover improper payments. These computer matches are designed to help ensure recipient eligibility and to detect potential fraud. Our review disclosed that LDSSs did not take appropriate action for 29 of the 31 alerts tested. In addition, FIA did not ensure that all social security number alerts were recorded in the Clients' Automated Resource and Eligibility System (CARES), and for those alerts that were recorded, LDSSs did not investigate and resolve these alerts for extended periods. FIA also did not take adequate follow-up action when LDSSs failed to conduct the required number of quality assurance reviews designed to help ensure compliance with legal and regulatory requirements, including eligibility of various assistance programs.

FIA also did not periodically review and adequately restrict user access to its Office of Home Energy Programs (OHEP) computer system, resulting in several hundred employees with unnecessary access to recipients' personally identifiable information (PII). As of January 2018, OHEP's system contained PII for 563,495 unique recipients.

Department of Commerce (DOC)

DOC had not established effective procedures to ensure that One Maryland Tax Credit applicants accurately reported their compliance with required new job creation numbers and had issued a tax credit to one applicant for project costs that were not eligible for the credit according to State regulations. Furthermore, for the Biotechnology Investment Tax Credit program, DOC did not have procedures to ensure that biotechnology companies accurately reported employment information prior to being certified and ownership information prior to issuance of tax credits to investors, nor did DOC have procedures to identify tax credits subject to recapture.

DOC did not have effective procedures to verify if loan recipients met employment requirements before forgiving conditional loans.

DOC did not establish a sufficient process to verify whether loan recipients met employment requirements before forgiving conditional loans and paid certain loan guarantees to lenders without obtaining, reviewing, and verifying adequate documentation to support lender claims filed. These guarantees allow the lender to recoup from DOC any guaranteed portion of the loan that cannot be recouped through other means.

DOC did not establish a process to ensure that recipients receiving funds through the Maryland E-Nnovation Initiative Fund secured and deposited required private funding (donations), and that the related expenditures were made for qualified purposes. An annual $8.5 million appropriation is available for these research funds. Similarly, DOC did not establish effective procedures and controls over the Maryland State Arts Council's Grants for Organizations program, such as to verify that required matching funds were obtained and that State funds were used for allowable purposes.

DOC failed to establish a process to verify that State funds were used for allowable purposes.

For the Small, Minority, and Women-Owned Businesses Account program, DOC did not have processes to ensure that fund manager agreements included critical details related to loan underwriting processes and to verify fund manager compensation. Our review of four of the eight fund manager agreements revealed that three of them lacked critical details of loan underwriting standards and practices, such as the requirement for collateral and a conflict of interest policy. Furthermore, DOC did not verify data reported by fund managers relating to their efforts to meet certain program lending goals.

Department of Budget and Management (DBM)

Our audit of DBM's Office of the Secretary, which included the Central Collection Unit (CCU), disclosed several deficiencies relating to procedures and controls at CCU. With regard to CCU's automated debt collection and cash register systems, we found that 51 of the 123 active users at CCU's headquarters had access that was either unnecessary for their job duties, or resulted in an inadequate segregation of duties. We also found certain deficiencies within the debt collection system that resulted in CCU's failure to assess required collection fees of at least $17.8 million and the rejection of certain valid debts submitted by State agencies for collection. Furthermore, we noted that potential wage garnishments were not always pursued as a means to collect

CCU failed to assess required collection fees of at least $17.8 million.

outstanding debts and that there was a lack of controls over the abatement of accounts. From July 2014 to October 2017, CCU abated 24,000 accounts valued at $39.1 million.

Our audit also disclosed that the ability to view PII stored within CCU's debt collection system was not adequately restricted. As of January 2018, PII for approximately 5.8 million debtor accounts was visible to system users, including CCU employees, other State agency employees, and CCU's external collection firm. In addition, vendor PII was not adequately restricted in the State's Financial Management Information System (FMIS). PII for 398,000 Statewide vendors was displayed in plain text and depending on their access level, was potentially visible to 5,204 State employees with access to FMIS. Responsibility for restricting access to PII in FMIS is shared by DBM, the Comptroller of Maryland, and the State's Department of Information Technology.

MDH – Medical Care Programs Administration (MCPA)

MCPA identified 1,215 hospital days, with an estimated $4.6 million cost, which were not medically necessary.

MCPA did not adequately monitor vendors that assisted in administering the Medicaid program. For example, MCPA did not sufficiently address errors made by the vendor responsible for determining whether Medicaid recipients required hospitalization. Although the vendor, routinely incorrectly determined that hospital services were medically necessary, MCPA could only provide limited documentation of follow-up on these errors or required corrective action plans. During fiscal year 2018, MCPA had identified 1,215 hospital days, with an estimated cost of $4.6 million, which were not medically necessary. In addition, MCPA did not monitor the vendor responsible for conducting credit balance audits of hospitals to identify potential reimbursements from third-party insurers.

MCPA also did not sufficiently document its review of investigations of questionable recipient eligibility performed by the Department of Human Services, local health departments, and MCPA employees. Consequently, there was a lack of assurance that MCPA's oversight of these investigations was sufficiently comprehensive. We also noted that MCPA did not take certain actions or establish adequate processes over certain services provided, such as those provided in a hospital, community-based setting, or nursing facility. For example, MCPA had conducted virtually no audits of hospital claims since calendar year 2007 to determine whether billed services were appropriate and actually provided. According to MCPA records, hospital services totaled approximately $777.5 million during fiscal year 2018. Similarly, MCPA had not established a process to ensure the validity of nursing facility ventilator care claims, which totaled approximately $41.1 million in fiscal year 2018.

Since 2007, MCPA conducted virtually no audits of hospital claims to determine whether billed services were appropriate and actually provided.

Furthermore, MCPA did not require nor obtain comprehensive, independent reviews of the automated systems used by two vendors to ensure that the sensitive data, including PII and protected health information (PHI), of Medicaid recipients were adequately safeguarded. MCPA also did not have sufficient controls to restrict access to PII stored within the Medicaid Management Information System. For example, we identified 727 employees that had access to a screen containing PII of 3.5 million Medicaid recipients, and we were advised by MCPA management that the vast majority of these users did not require this access.

Selected Audit Report Findings

Maryland Technology Development Corporation (TEDCO)

The Maryland Venture Fund (MVF) and the MVF Authority were transferred to TEDCO in October 2015. Our audit disclosed that, since the transfer, TEDCO had not adopted regulations over direct equity investments through the MVF, as required by State law, and did not always document how investments met eligibility requirements or the expected economic benefits the investments would bring to the State.

Our test of 10 direct equity investments, totaling $8.5 million, disclosed that 6 of the investments, totaling $4.7 million, were made to 4 companies, which did not maintain their principal place of business in Maryland as required. Furthermore, TEDCO did not adequately document why these companies were considered qualified investments. In addition, TEDCO's monitoring of venture firms that received funding through the MVF's Invest Maryland Program was not sufficient to ensure that fees paid by TEDCO were proper and that venture firms reported all required investment information, such as the number of jobs established and average employee compensation.

DHS – Local Department Operations (LDO)

Under State law, the DHS Office of the Inspector General (OIG) is responsible for conducting financial and compliance audits of the 24 local departments of social services (LDSS). To avoid duplication of work, we relied primarily on the audit work performed by the OIG. Our review of the most recent audit reports for each of the 24 LDSSs disclosed that the reports collectively included 259 audit findings, including 73 deemed by the OIG to be repeat findings. The OIG audit findings were related to deficiencies with respect to bank accounts, procurements, prepaid gift cards, and employee access to critical systems.

Audit reports for the LDSSs included 259 audit findings, 73 of which the OIG deemed to be repeat findings.

Our audit also disclosed that the OIG did not include certain critical procurement and disbursements processes within the scope of its audit of the LDSSs. As a result, we conducted an on-site review of these processes at two LDSSs. Our review disclosed monitoring deficiencies and instances of non-compliance with certain procurement requirements at one of these LDSSs. Specifically, this LDSS did not effectively monitor a $15.3 million contract for medical care management of children in out-of-home placements, did not prepare adequate sole source justifications for a number of procurements tested, and intentionally split two procurements into smaller amounts to avoid review by the central DHS Contract Processing Unit.

Maryland 529

Our audit found significant management and Board oversight issues at Maryland 529, contributing to numerous Maryland Prepaid College Trust (MPCT) operational and internal control deficiencies and unresolved circumstances that existed during the audit period. Maryland 529 had significant management turnover beginning in May 2015, at which time, volumes of unopened and unprocessed business documents were discovered. Maryland 529 did notify its Board of the contents of the discovered documents, which included $4.3 million in account holder disbursements that had not been recorded or that had been incorrectly recorded. However, insufficient documentation was maintained of these found documents or the actions taken, if any, to investigate these documents, and there was no formal report of the findings and conclusions reached.

Maryland 529 found $4.3 million in account holder disbursements that were recorded incorrectly or not at all.

In addition, we questioned the appropriateness of the method used by the Maryland 529 to credit MPCT accounts with interest when an account holder requested a refund or rollover of funds into another 529 account, such as with the Maryland College Investment Plan. Although in accordance with account holder contract terms, we believe that the method used to calculate interest earnings resulted in excessive payments.

Department of General Services (DGS) – Office of Procurement and Logistics (OPL)

This report contained six audit findings, with five repeated from our preceding audit report, including OPL not adequately monitoring certain State agency procurements that were specifically subject to its oversight. As of November 30, 2018, OPL had not sufficiently audited State agencies' delegated procurement activity as required by State regulations and OPL procedures. Specifically, OPL only conducted three delegated procurement audits dating back to fiscal year 2011, and our review of these audits disclosed that the scope of the audits did not include all delegated procurements and that the workpapers did not always support the conclusions in the audit report.

As of November 30, 2018, OPL had not sufficiently audited State agencies' procurement activity as required by State regulations and OPL procedures.

Our audit also disclosed deficiencies relating to OPL's Statewide procurement responsibilities, including the failure to publish all contract awards on *eMaryland Marketplace* as required and to provide State agencies with agreed-upon prices for products that were available to them through intergovernmental cooperative purchasing agreements. Additionally, OPL did not properly monitor providers that, by State law, receive procurement preferences for State agency purchases. For example, OPL did not establish comprehensive procedures for determining the fair market prices of goods and services available from Maryland Correctional Enterprises.

Maryland Department of Transportation (MDOT) – Maryland Aviation Administration (MAA)

MAA circumvented the advertising and competitive bidding requirements of State procurement regulations by using a revenue contract with its parking facilities management vendor to make $1.7 million in procurements, which included construction work for valet services and six mobile customer service robots. For example, the MAA directed its parking facilities management vendor to purchase six customer service robots at a cost of $588,000 from a specified vendor. MAA received the robots in November 2018 but, as of June 2019 they were still not functional due to network issues and integration issues with other MAA systems. MAA management advised that an unknown amount of additional costs would be incurred in order for the robots to become functional. MAA also did not review marketing fund expenses made by its concessions management vendor to ensure that the fund was used for its intended purpose. Our review of the vendor's reported marketing fund expenses totaling $2.1 million over a three-year period disclosed payments from the fund totaling $552,000 that did not meet the stated purpose of the fund or that appeared to be of a questionable nature. For example, the vendor used the marketing fund to make contributions to local and State politicians and campaign fundraising events totaling $110,000, as well as to make payments to a lobbyist totaling $50,000.

Marketing fund expenses over a three-year period totaled $2.1 million, $552,000 of which did not meet the stated purpose of the fund or appeared to be of a questionable nature.

OLA News

Appointment of Deputy Legislative Auditor

Effective January 2, 2020, OLA welcomed Gina M. Smith, CPA, as the new Deputy Legislative Auditor, a position established in the State Government Article of the Annotated Code of Maryland. Her appointment represents a return to OLA by Ms. Smith, who began her State career with OLA 30 years ago. After spending 11 years with OLA, Ms. Smith transferred to the Maryland Lottery and Gaming Control Agency, where she had served as Deputy Director and Chief Financial Officer, including two separate terms as Interim Lottery Director. Ms. Smith will report directly to the Legislative Auditor and is a welcome addition to OLA in its ongoing mission of supporting the Maryland General Assembly in providing accountability and oversight of State agencies' operations.

Audits Presented to the JAEC

During the interim, two meetings of the Joint Audit and Evaluation Committee were held during which OLA presented the results of six audit reports issued during calendar year 2019, along with updates of certain statistical data.

Hearing Dates	Audit Report	Report Date
October 29, 2019	Maryland Technology Development Corporation	February 5, 2019
	MDH – Developmental Disabilities Administration	July 8, 2019
	Deparment of Commerce	September 4, 2019
December 17, 2019	DBM – Office of the Secretary and Other Units	October 29, 2019
	MDH – Medical Care Programs Administration	November 7, 2019
	Maryland 529	December 3, 2019

In addition, as in past years, during calendar year 2019 OLA presented the findings from a number of other reports to the Senate Budget and Taxation Committee and the House Appropriations Committee (and their subcommittees), and the Joint Committee on the Management of Public Funds.

Presentation to the Maryland State Internal Audit Forum

In October 2019, a number of management and senior staff from OLA made a comprehensive presentation to the Maryland State Internal Audit Forum on common findings in OLA audit reports on the State's universities and colleges, including all University System of Maryland Institutions, Morgan State University, St. Mary's College, and the Baltimore City Community College. The Forum is a platform coordinated by the Department of Budget and Management to periodically provide presentations on topics of interest to internal auditors, inspectors general, and other interested personnel from within State government.

OLA presented 24 audit reports containing 151 findings for all State universities and colleges between fiscal year 2015 and September 2019.

OLA's presentation took information from the 24 audit reports (that contained 151 findings) issued for all State universities and colleges between fiscal year 2015 and September 2019. It included findings relating to student accounts receivable and financial aid, procurements and disbursements including interagency agreements, grants received, and information systems security and controls including access to critical financial records and security over sensitive student information.

This OLA presentation to assist State Universities and Colleges improve fiscal operations and compliance with laws and regulations was coordinated under the auspices of the Joint Audit and Evaluation Committee.

OLA Data Analytics Unit

OLA established a Data Analytics Unit (DAU) in May 2019, staffed by employees with specialized knowledge to identify, design, and integrate advance technologies and data analytics into OLA's audit processes. DAU is tasked primarily with developing audit databases, analytical tools, and data matches that empower OLA's audit teams to maximize the use of technology in their work. DAU increases the productivity and efficiency of OLA audit work by quickly gaining an understanding of complex data and providing insightful results to audit teams to meet their objectives.

Since its establishment, DAU has provided technical assistance to numerous audit teams and is developing an enhanced automated tool to improve the effectiveness of data extract reports from the State's Financial Management Information System that OLA uses to audit agency payroll, revenue, expenditure, and procurement transactions. Finally, DAU represents OLA within the newly formed National State Auditors Association's Data Analytics Workgroup.

Presentation on Personally Identifiable Information (PII) Audit Issues

At the December 17, 2019 Joint Audit and Evaluation Committee Hearing, OLA provided a presentation on PII issues identified in OLA audit reports since fiscal year 2014. The presentation was prepared by OLA's Information Systems Audit Division, and provided an overview of PII definitions (both federal and State of Maryland), the existence of PII within State IT Systems, security requirements and risks, audit report findings, and recommendations to mitigate the risks to improper disclosure of PII.

Audit reports from July 2013 to November 2019 found 37.9 million records containing PII data, but lacked adequate PII data security controls.

OLA disclosed that the total number of PII records within State agencies IT systems was substantial. It was determined that, for OLA audit reports issued from July 2013 through November 2019, a total of approximately 37.9 million records were identified as containing PII data elements, but were not subject to having adequate PII data security controls. During that period, OLA issued 457 reports resulting from audits and reviews of State and local government units, and 77 of those reports (16.8%), identified 84 findings concerning the lack of adequate controls over the protection of PII, making it susceptible to increased risk of improper disclosure. In response to these audit reports, the agencies generally agreed with OLA's findings and recommendations.

Fraud Investigation Unit

OLA's Fraud Investigation Unit (FIU) is responsible for investigating allegations of fraud, waste, and abuse received through OLA's toll-free fraud hotline (1-877-FRAUD11), through referrals via OLA's website, and identified during routine audits. FIU consists of certified fraud examiners who handle hotline allegations in accordance with established procedures. FIU conducts special reviews, and works collaboratively with OLA field audit teams during mandated agency audits when questionable activities are identified. When allegations are substantiated, FIU works in conjunction with the Office of the Attorney General – Criminal Division; the Office of the State Prosecutor; the State Ethics Commission; and other State, federal, and local investigatory entities.

The FIU received and assessed 423 allegations and issued special reports on the MTA and the MPA.

During calendar year 2019, FIU received and assessed 423 allegations and issued special reports on the Maryland Transit Administration (MTA) and the Maryland Port Administration (MPA). These reports involved allegations of possible violations of State laws, regulations, and policies involving State employees and certain contractors. FIU also assisted 18 audits by analyzing records and researching questionable activities and other high-risk transactions, which contributed to various findings in those audit reports.

In the MTA special report, which included several significant findings, we commented that MTA included language in certain contracts that allowed its employees to circumvent State procurement regulations by directing the contractors to use specific vendors as subcontractors. An MTA management employee used this capability to direct work to specific vendors as subcontractors including one vendor with which the management employee had a less than arm's-length relationship. This vendor was paid $3 million for the subcontracted work, certain of which we found to be questionable.

MTA included language in contracts that allowed employees to circumvent State procurement regulations.

The MTA management employee also directed and monitored four snow and ice removal contracts totaling $6.2 million involving the vendor. As of August 2018, MTA had made payments totaling $3.6 million under the four contracts, of which $1.5 million was paid to the vendor either as a subcontractor or as a prime contractor. Consequently, based on the nature and entirety of the matters identified, we referred these matters to the Office of the Attorney General – Criminal Division. We also identified possible violations of State ethics law.

Reports Issued by The Office of Legislative Audits

January 1, 2019 to December 31, 2019

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Department of Human Services – Social Services Administration – Follow-up Review (Special)	1/09/19	14
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The Legislative Audit Bulletin is issued by the Office of Legislative Audits (OLA) to inform the General Assembly of audits or reviews completed and to provide a summary of significant findings from selected reports. Generally, the agencies agreed with the audit findings and recommendations, although some follow-up of the report response may have been necessary. In those infrequent cases of disagreement, we believe that satisfactory resolution has been obtained through subsequent communication between OLA and the applicable agency. Copies of individual reports can be obtained from the OLA website or by contacting either OLA or the Department of Legislative Services, 90 State Circle, Annapolis, Maryland 21401, 410-946-5400 - 301-970-5400. For further details about any report or finding, please contact OLA at the listed numbers.

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