

Special Review

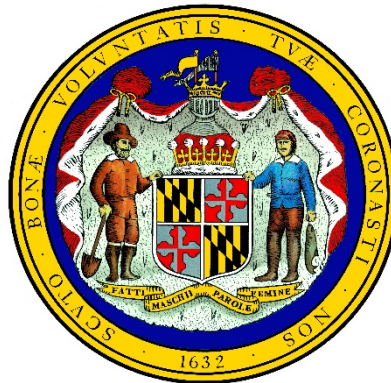
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**Office of the Register of Wills  
Baltimore City, Maryland**

Allegations Related to Possible Violations of State Laws, Regulations, and  
Policies Involving an Office Management Employee

July 2025

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

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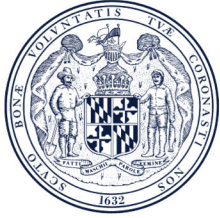
Office of Legislative Audits  
The Warehouse at Camden Yards  
351 West Camden Street, Suite 400  
Baltimore, Maryland 21201  
Phone: 410-946-5900  
Maryland Relay: 711  
TTY: 410-946-5401 · 301-970-5401  
E-mail: [webmaster@ola.state.md.us](mailto:webmaster@ola.state.md.us)  
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DEPARTMENT OF LEGISLATIVE SERVICES  
OFFICE OF LEGISLATIVE AUDITS  
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber  
Executive Director

Brian S. Tanen, CPA, CFE  
Legislative Auditor

July 24, 2025

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 review of a referral received through our fraud, waste, and abuse hotline regarding the Office of the Register of Wills for Baltimore City, Maryland. The allegations related to possible violations of State laws, regulations, and policies including questionable procurement and payroll practices involving an Office management employee that had been occurring since at least 2017. Our review did not identify any matters that warranted referral to the Office of the Attorney General – Criminal Division, but did identify matters that we referred to the State Ethics Commission as well as deficiencies with procedures and controls over procurement and human resource activities.

Specifically, our review disclosed that the Office did not consolidate multiple procurements from the same vendors, circumventing competitive procurement and approval requirements. For example, during fiscal year 2019, the Office made 23 payments totaling \$66,100 to one vendor for media production services, with each payment less than \$5,000, which was the threshold requiring competitive procurements. By not consolidating these procurements, the Office was able to select vendors to provide these goods and services without conducting competitive procurements and obtaining certain approvals.

Our review also disclosed that the Office could not provide documentation to justify approximately \$1.1 million spent on media and promotional items which was significantly higher than other Registers of Wills we reviewed. For example, the Office paid \$197,000 to produce an informational television series without evaluating public interest in the show which was ultimately never aired. In addition, the Office spent funds on promotional items such as manicure sets which did not include the name of the Office or any contact information raising questions as to whether the purchases were justified.

Our review further disclosed that the hiring and ongoing employment of one employee appeared questionable and potentially violated State ethics law. Specifically, the Office did not have critical documentation, such as an employment application and a position description, to support the hiring of the employee. Additionally, the employee founded and operated a company that provided professional services to the management employee who directly hired the employee. This condition could also potentially violate State ethics law, which prohibits an employee from having any other employment relationship that would impair the impartiality and independent judgment of the employee.

Finally, our review disclosed that the Office improperly paid one employee for 205 hours of leave and a holiday totaling \$5,000. For example, the employee was improperly paid \$1,400 for 56 hours of personal and holiday leave in January 2023 because the Office did not remove the employee from its active payroll after the employee stopped working.

The Office's response to this review is included as Appendix B to this report. In accordance with State law, we have reviewed the response and, while the Office generally agrees with the recommendations in this report, the response disputes all allegations referenced and asserts that all the findings are unsubstantiated. Due to the lack of specificity in the response, it is unclear what specific information the Office asserts is unsubstantiated and how it intends to address any decisions from the State Ethics Commission that result from the above noted referral.

For each finding, we have reviewed and reassessed our audit documentation, and reaffirmed the validity of our findings. In accordance with generally accepted government auditing standards, we have included general "auditor's comments" in Appendix A in relation to the Office's assertions on the findings in this review. After obtaining additional clarification from the Office, we will advise the Joint Audit and Evaluation Committee on any issues that we cannot resolve.

We wish to acknowledge the Office's willingness to address the findings noted in this review and implement appropriate corrective actions.

Respectfully submitted,

*Brian S. Tanen*

Brian S. Tanen, CPA, CFE  
Legislative Auditor

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

We conducted a review of a referral received through our fraud, waste, and abuse hotline regarding the Office of the Register of Wills for Baltimore City, Maryland. The purpose of our review was to determine whether the allegations were valid and the extent to which the related activities violated State laws, regulations, and policies. This review was performed in accordance with State Government Article, Section 2-1220 of the Annotated Code of Maryland. Our review did not constitute an audit conducted in accordance with generally accepted government auditing standards.

The allegations related to questionable procurement and payroll practices involving an Office management employee that had been occurring since at least 2017. Accordingly, the scope of our review included procurement and payment transactions processed directly by the Office during the period from January 1, 2017 through October 24, 2024. We also reviewed payroll activity for two employees referenced in the allegation and personnel records for one of these employees. Our review consisted of tests, analyses, observations, and discussions with Office personnel and others, as we deemed necessary, to achieve our objectives. Our review was conducted during the period from November 2024 through March 2025.

State law assigns the Comptroller of Maryland – Office of the Comptroller (OOC) responsibility for setting the number and salaries of the assistant clerks or deputy registers at the State’s 24 elected Registers of Wills (ROWs). The OOC is also responsible for providing guidance to the ROWs regarding fiscal policies, approving and processing certain procurements, providing input on personnel matters, and providing certain support services. We obtained information from the OOC relevant to our review but did not review OOC services provided to the Office.

The Office’s response to our findings and recommendations is included as an appendix to this report. As prescribed in State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise the Office regarding the results of our review of its response.

## Background Information

### Agency Responsibilities and Financial Information

The Office of the Register of Wills is a public office established under the Constitution of Maryland. An office is established in each of the 24 Maryland subdivisions. These offices oversee the administration of decedents' estates within their jurisdictions and provide assistance (such as providing the proper forms) to individuals administering estates. The offices collect inheritance taxes and other fees as provided by law.

Inheritance tax collections (less the commissions earned by an office on those collections) are remitted to the State's General Fund. The fees collected and commissions earned by an office are first used to finance the operating expenses it is responsible for paying directly, as shown in Figure 1. Generally, the remaining balance of fees and commissions is periodically remitted to the Comptroller of Maryland to finance other operating expenses (such as payroll) that the Comptroller pays on behalf of the offices. On a collective basis, the offices' fees and commissions that exceed their operating expenses are credited to the General Fund. If the individual offices' operating expenditures exceed the revenues collected then the deficit is paid from the General Fund.

**Figure 1**  
**Office of the Register of Wills for Baltimore City**

Revenue and Expenditures by Fiscal Year					
	2020	2021	2022	2023	2024
<b>Total Revenue Collected</b>	<b>\$3,799,338</b>	<b>\$3,979,122</b>	<b>\$4,383,608</b>	<b>\$6,212,074</b>	<b>\$5,949,500</b>
Salaries, Wages, and Fringe Benefits	\$3,574,317	\$3,605,608	\$3,719,390	\$3,864,534	\$4,029,517
Other Expenses Paid by Comptroller of Maryland	240,624	309,149	33,441	434,797	298,907
Office Expenses Paid by the Office Directly	411,663	411,501	292,134	228,114	182,725
<b>Total Operating Expenditures</b>	<b>\$4,226,604</b>	<b>\$4,326,258</b>	<b>\$4,044,965</b>	<b>\$4,527,445</b>	<b>\$4,511,149</b>
<b>Net Revenue</b>	<b>\$(427,266)</b>	<b>\$(347,136)</b>	<b>\$ 338,643</b>	<b>\$1,684,629</b>	<b>\$1,438,351</b>

Source: State financial records

## Overview

Our Special Investigation Unit reviewed a referral received by our fraud, waste and abuse hotline with allegations regarding questionable procurement and payroll practices by an Office of the Register of Wills for Baltimore City, Maryland management employee that had been occurring since at least 2017. Our review of the specific allegations disclosed the following:

### **Allegation 1 – The Office management employee “wasted” taxpayer funds for unnecessary media (such as, commercials) and promotional items.**

We were able to substantiate this allegation. Specifically, as noted in Finding 2, the Office could not justify media and promotional expenditures, which were significantly higher than other Registers of Wills. In addition, the Office spent funds producing a television show that never aired.

### **Allegation 2 – The Office only procured goods and services from vendors that the Office management employee knew personally.**

We could not substantiate that goods and services were procured from vendors that the Office management employee knew personally but did identify conditions that would enable this to occur. Specifically, as noted in Finding 1, the Office did not consolidate multiple procurements from the same vendors, circumventing competitive procurement and approval requirements. As a result, the Office was able to select specific vendors without a competitive procurement process and could have directed procurements to certain vendors known to the Office management employee.

### **Allegation 3 – The Office management employee had two employees on the Office’s payroll that did not come to work.**

We were able to substantiate this allegation. Specifically, as noted in Finding 4, the Office improperly paid one of these employees for hours they did not work, such as by awarding the employee leave that they were not entitled to receive. Additionally, our review identified matters involving the other employee that could potentially violate State ethics laws, as further described in Finding 3.

## Overall Conclusions

Our review did not identify any matters that warranted a referral to the Office of the Attorney General’s Criminal Division but did identify procurement, disbursement, payroll, and human resource deficiencies that require corrective action by the Office, as further described in the findings below. Our review also

identified matters described in Finding 3 that we referred to the State Ethics Commission. Referral of matters to the Commission does not mean that violations have taken place, and any final decision as to whether violations occurred would ultimately be made by the Commission.

# Findings and Recommendations

## Procurements and Disbursements

### **Finding 1**

**The Office did not consolidate multiple procurements from the same vendors, including media and promotional items, circumventing competitive procurement and approval requirements.**

### **Analysis**

The Office did not consolidate multiple procurements from the same vendors, including media and promotional items, circumventing competitive procurement and approval requirements. We received an allegation that an Office management employee “wasted” taxpayer funds for unnecessary media (such as, commercials) and promotional items and only procured goods and services from vendors the employee knew personally. According to the Office’s records, during the period from January 1, 2017, through October 24, 2024, the Office made 1,749 payments for various office expenses totaling approximately \$2.6 million, of which, 1,725 (98.6 percent) totaling approximately \$2.3 million were individually valued at \$5,000 or less.

We tested 75 of these payments made to 13 vendors totaling approximately \$268,000, including payments for the media and promotional items referenced in the allegation.<sup>1</sup> Our test disclosed 74 of these payments totaling approximately \$266,000 made to 12 vendors were not consolidated. For example, in fiscal year 2019, the Office made 23 payments totaling \$66,100 to one vendor for media production services, each of which was less than \$5,000. In addition, certain of these payments appeared to have been artificially split to keep the procurements at or below \$5,000. For example, the Office split a procurement for promotional items totaling \$8,300 from one vendor into two separate orders processed on the same day, each valued less than \$5,000. During the period from January 1, 2017 through October 24, 2024, the Office made 339 payments to these 12 vendors totaling approximately \$1.2 million.

While we could not substantiate that the procurements were made from vendors the management employee knew personally as indicated in the allegation, by not consolidating these procurements, the Office was able to select vendors to provide these goods and services without conducting competitive procurements and

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<sup>1</sup> We selected payments to these vendors for testing based on the nature of the services provided (such as media and promotional items referenced in the allegation), observations of potential split procurement activity (such as multiple payments to a vendor within a 30-day period), and cumulative materiality of payments to the vendors.

obtaining approvals from the Comptroller of Maryland – Office of the Comptroller (OOC). Office management personnel advised us that they could not remember how these vendors were selected and could not document any competitive procurement process for the goods and services. We were advised that the management employee was heavily involved in the Office’s procurements, approved most of the invoices for payment, and signed most of the related checks.

State procurement regulations prohibit procurements from being artificially divided to circumvent procurement requirements and require vendor bids to be obtained for procurements exceeding \$5,000. Additionally, the OOC’s *Procurement Policies and Guidelines for Register of Wills* required that Registers of Wills (ROWs) obtain at least two bids and OOC approval for any procurements valued over \$5,000 and up to \$25,000.<sup>2</sup> In addition, according to the *Policies* and OOC management personnel, the OOC is responsible for conducting the competitive procurement process for procurements valued over \$25,000.

### **Recommendation 1**

**We recommend that the Office**

- a. consolidate procurements, when appropriate, and refrain from artificially splitting procurements;**
- b. solicit competitive bids, as required; and**
- c. ensure that OOC approvals are obtained, as needed, including those noted above.**

### **Finding 2**

**The Office could not provide documentation to justify approximately \$1.1 million spent on media and promotional items which was significantly higher than other ROWs we reviewed, including \$197,000 expended for a television show that was never aired.**

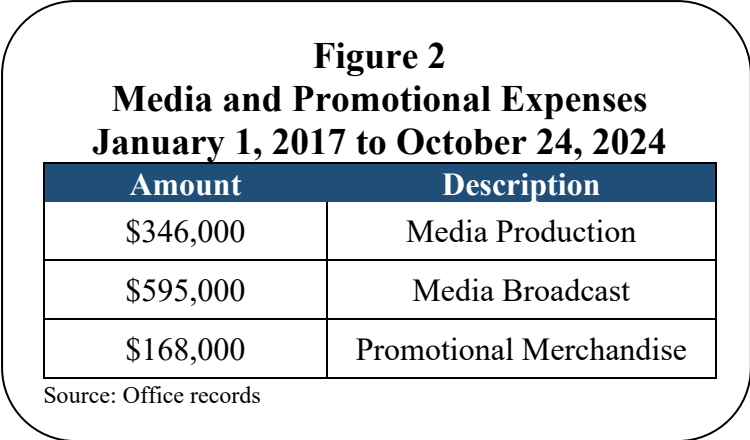
### **Analysis**

The Office could not provide documentation to justify approximately \$1.1 million spent on media and promotional items which was significantly higher than other ROWs we reviewed. We received an allegation that an Office management employee “wasted” taxpayer funds for unnecessary media (such as, commercials) and promotional items. We analyzed Office disbursement data during the period January 1, 2017, through October 24, 2024, and identified \$1.1 million in expenses for media and promotional goods and services (see Figure 2).

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<sup>2</sup> Effective May 19, 2023, the procurement threshold requiring approvals from OOC was increased to \$15,000, and then on August 31, 2023, the threshold was increased to \$25,000.

According to Office management, these goods and services were used to inform residents of the probate process and the importance of writing a will. However, the Office could not provide documentation that it had assessed the need for these purchases and to demonstrate how these items would enhance residents' knowledge of the Office's mission. For example, the Office spent \$1,300 for 500 manicure sets printed with "Where there's a will there's a way!" which did not include the name of the Office or any contact information. The Office also could not provide documentation that it had monitored the results of these efforts to ensure the desired outcomes were achieved and that they were effective uses of State funds.



Our review further disclosed that, during fiscal years 2017 through 2020, the Office paid \$197,000 to produce an informational television show that was never aired. The Office did not evaluate public interest in the show until after the funds were expended to produce it. This is significant because subsequent evaluations by the Office disclosed that there was not sufficient interest to warrant broadcasting the show publicly, resulting in the waste of the amounts paid to produce the show.

State laws, regulations, and policies do not prohibit the Office from procuring media and promotional items. However, the Office's purchases of these items were significantly higher than amounts expended by three similarly sized ROWs. Specifically, these ROWs advised that they did not expend funds for public service announcements and had spent little to no funds on promotional items. One ROW had not purchased any promotional items, one spent approximately \$350 per year on pens, and one spent approximately \$2,500 per year on pens, calendars, and other items.

**Recommendation 2**

**We recommend that the Office**

- a. perform documented analyses to justify future purchases of media and promotional items, and**
- b. monitor the outcomes of these purchases to determine if the related expenditures were an effective use of State funds.**

## Questionable Human Resource and Payroll Activity

### **Finding 3**

**The hiring and ongoing employment of one Office employee appeared questionable and potentially violated State ethics law.**

### **Analysis**

The hiring and ongoing employment of one employee appeared questionable and potentially violated State ethics law. We received an allegation that an employee hired by the Office management employee in calendar year 2015 (with an annual salary of \$106,000 as of July 1, 2024), was being paid but was not routinely at work. Our review of the allegation disclosed the following:

- The Office did not have critical documentation to support the hiring of the employee, which was conducted directly by the Office management employee referenced in the allegation. Specifically, the Office could not readily document how the position was solicited, and the employee's personnel file did not contain any of the standard employment documents, such as an employment application, résumé, and position description. The lack of all these documents was inconsistent with the personnel files for seven of the eight other employees we arbitrarily selected and reviewed, which contained at least some of these documents in their files. Consequently, we were unable to determine if the hiring of the employee was proper, a description of the work to be performed by the employee, and whether the employee was qualified for the position.
- Our review of publicly available information disclosed that the employee founded and operated a company that provided professional services to the Office management employee who directly hired the employee. According to the company's website, the company continued to provide services to the management employee subsequent to the employee being hired by the Office. This activity was not disclosed on the employee's annual Financial Disclosure Form submitted to the State Ethics Commission.
- We could not determine if this employee was routinely working at the Office. We attempted to locate the employee during several site visits, however the employee was not at the Office. We subsequently requested sign-in sheets for the days in question and noted the employee was on leave on each of the days in question.

The aforementioned conditions along with other activity we identified during our review, raised questions about potential violations of State ethics law. As a result,

we referred this matter to the State Ethics Commission. Senior management personnel at the State Ethics Commission advised us that this type of employment situation could potentially violate State ethics laws. First, an employee's operation of a company that does business with a management employee at the same agency could potentially be a violation of State Ethics law, which prohibits an employee from having any other employment relationship that would impair the impartiality and independent judgment of the employee. Second, a management employee's direct involvement in hiring an employee with whom they had an outside business relationship, and the lack of documentation related to the hiring of the employee, could potentially violate prestige of office provisions in State Ethics law.

### **Recommendation 3**

**We recommend that the Office**

- a. maintain documentation supporting hiring decisions, such as documentation of an employee's qualifications; and**
- b. take action to comply with any decisions that the State Ethics Commission provides on these matters.**

### **Finding 4**

**The Office improperly paid one employee \$5,000 for 205 hours and did not attempt to recover the funds.**

### **Analysis**

The Office improperly paid one employee for 205 hours of leave and a holiday totaling \$5,000. We received an allegation that an employee stopped working in 2020 but continued to be paid by the Office. According to State records, this employee stopped working in March 2022 but was still active on the payroll and received periodic payments through February 7, 2023.

Our review of five pay periods prior to March 2022 did not identify any improper payments; however, our review of four pay periods with significant hours paid from June 2022 through January 2023, disclosed that the employee was improperly paid for 205 hours. For example, the employee was improperly paid \$1,400 for 56 hours of personal and holiday leave in January 2023 because the Office did not remove the employee from its active payroll after the employee stopped working.

The Office advised us that it did not attempt to recover the aforementioned funds paid to the employee because the employee did not return to work at the Office. Management personnel at the Department of Budget and Management (DBM)

advised us that the Office should have attempted to recover the funds from the employee, and any unpaid amounts should have been sent to DBM's Central Collections Unit.

**Recommendation 4**

**We recommend that the Office**

- a. ensure leave and holiday pay is only granted to eligible employees, and**
- b. pursue recovery of the amounts improperly paid to the employee.**

## **APPENDIX A**

### **Auditor's Comments on the Office of the Register of Wills for Baltimore City Response to Special Review**

The Office has indicated that it disputes all allegations referenced in this report and maintains that all the findings are unsubstantiated. Due to the lack of specificity in its response, it is unclear what the Office disagrees with or believes is not presented fairly. Our findings were developed based upon documentation and explanations received during our fieldwork.

Despite the Office's position regarding the allegations, the Office did generally agree to implement all recommendations. In accordance with government auditing standards, we reviewed and reassessed our audit documentation and reaffirmed the validity of our findings and related recommendations. We continue to believe that the findings and conclusions contained in the audit report are factually accurate, fairly presented, and properly supported based on information the Office was able to provide during our fieldwork. As a result, we did not modify our report.



Register of Wills for Baltimore City  
Honorable Belinda K. Conaway, Register

July 23, 2025

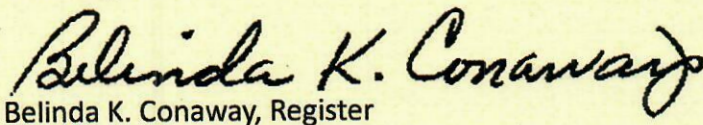
Brian S. Tanen, CPA, CFE  
Office of Legislative Audits  
The Warehouse at Camden Yards  
351 West Camden Street, Suite 400  
Baltimore, Maryland 21201

Dear Mr. Tanen:

We have received the draft special review report pertaining to the Office of the Register of Wills for Baltimore City for the period beginning November 2024 and ending March 2025. The attached documents contain our response to the finding and recommendations in the special review Report.

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

Sincerely,

  
Belinda K. Conaway, Register

# Office of the Register of Wills - Baltimore City, Maryland

Allegations Related to Possible Violations of State Laws, Regulations, and Policies Involving an Office Management Employee

## Agency Response Form

### Procurements and Disbursements

#### Finding 1

The Office did not consolidate multiple procurements from the same vendors, including media and promotional items, circumventing competitive procurement and approval requirements.

We recommend that the Office

- a. consolidate procurements, when appropriate, and refrain from artificially splitting procurements;
- b. solicit competitive bids, as required; and
- c. ensure that OOC approvals are obtained, as needed, including those noted above.

Agency Response			
<b>Analysis</b>			
<b>Please provide additional comments as deemed necessary.</b>	We dispute procurement and disbursement allegations and maintain that Findings 1 and 2 are unsubstantiated. However, we recognize the value in the recommendations and will ensure that all future procurements are appropriately consolidated, that no procurements are artificially split, solicit required competitive bids, and ensure that OOC approvals are obtained as needed. Further, we will perform documented analysis to justify future purchases of media and outreach items and diligently monitor the outcomes of these purchases to ensure that related expenditures are an efficient use of State funds.		
<b>Recommendation 1a</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	Refer to agency's response outlined above.		
<b>Recommendation 1b</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	Refer to agency's response outlined above.		
<b>Recommendation 1c</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25

# Office of the Register of Wills - Baltimore City, Maryland

Allegations Related to Possible Violations of State Laws, Regulations, and  
Policies Involving an Office Management Employee

## Agency Response Form

<b>Please provide details of corrective action or explain disagreement.</b>	<b>Refer to agency's response outlined above.</b>
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# Office of the Register of Wills - Baltimore City, Maryland

Allegations Related to Possible Violations of State Laws, Regulations, and  
Policies Involving an Office Management Employee

## Agency Response Form

**Finding 2**

The Office could not provide documentation to justify approximately \$1.1 million spent on media and promotional items which was significantly higher than other ROWs we reviewed, including \$197,000 expended for a television show that was never aired.

We recommend that the Office

- a. perform documented analyses to justify future purchases of media and promotional items, and
- b. monitor the outcomes of these purchases to determine if the related expenditures were an effective use of State funds.

Agency Response			
<b>Analysis</b>			
<b>Please provide additional comments as deemed necessary.</b>	We dispute procurement and disbursement allegations and maintain that Findings 1 and 2 are unsubstantiated. However, we recognize the value in the recommendations and will ensure that all future procurements are appropriately consolidated, that no procurements are artificially split, solicit required competitive bids, and ensure that OOC approvals are obtained as needed. Further, we will perform documented analysis to justify future purchases of media and outreach items and diligently monitor the outcomes of these purchases to ensure that related expenditures are an efficient use of State funds.		
<b>Recommendation 2a</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	Refer to agency's response outlined above.		
<b>Recommendation 2b</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	Refer to agency's response outlined above.		

# Office of the Register of Wills - Baltimore City, Maryland

Allegations Related to Possible Violations of State Laws, Regulations, and Policies Involving an Office Management Employee

## Agency Response Form

### Questionable Human Resource and Payroll Activity

#### Finding 3

The hiring and ongoing employment of one Office employee appeared questionable and potentially violated State ethics law.

We recommend that the Office

- a. maintain documentation supporting hiring decisions, such as documentation of an employee's qualifications; and
- b. take action to comply with any decisions that the State Ethics Commission provides on these matters.

Agency Response			
<b>Analysis</b>			
<b>Please provide additional comments as deemed necessary.</b>	We dispute human resources and payroll allegations, maintaining that Findings 3 and 4 are unsubstantiated. However, we recognize the value in the recommendations and will continue to diligently retain documentation supporting hiring decisions, including employee qualification documentation, continue to ensure that leave and holiday pay is granted to eligible employees only, and audit any payments made to employees in order to recover any inadvertent compensation.		
<b>Recommendation 3a</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	Refer to agency's response outlined above.		
<b>Recommendation 3b</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	Refer to agency's response outlined above.		

# Office of the Register of Wills - Baltimore City, Maryland

Allegations Related to Possible Violations of State Laws, Regulations, and  
Policies Involving an Office Management Employee

## Agency Response Form

**Finding 4**  
**The Office improperly paid one employee \$5,000 for 205 hours and did not attempt to recover the funds.**

**We recommend that the Office**

- a. ensure leave and holiday pay is only granted to eligible employees, and**
- b. pursue recovery of the amounts improperly paid to the employee.**

Agency Response			
<b>Analysis</b>			
<b>Please provide additional comments as deemed necessary.</b>	We dispute human resources and payroll allegations, maintaining that Findings 3 and 4 are unsubstantiated. However, we recognize the value in the recommendations and will continue to diligently retain documentation supporting hiring decisions, including employee qualification documentation, continue to ensure that leave and holiday pay is granted to eligible employees only, and audit any payments made to employees in order to recover any inadvertent compensation.		
<b>Recommendation 4a</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	<b>Refer to agency's response outlined above.</b>		
<b>Recommendation 4b</b>	<b>Choose an item</b>	<b>Estimated Completion Date:</b>	10/23/25
<b>Please provide details of corrective action or explain disagreement.</b>	<b>Refer to agency's response outlined above.</b>		