TO: Dr. Dianna Abney, Health Officer
Charles County Health Department

FROM: Shelly Marie Martin – *Shelly Marie Martin - OIGH*
Inspector General

DATE: March 19, 2026

RE: Audit Report – Charles County Health Department

Background

Consistent with State laws and regulations, the Maryland Office of the Inspector General for Health (OIGH) periodically conducts audits of health care providers to ensure that State funds have been expended in accordance with Maryland Department of Health (MDH) guidelines.

Charles County Health Department (ChCHD), located in Waldorf, Maryland, is a local health department established to preserve and protect the wellbeing of the population by identifying, prioritizing, and addressing health factors that may threaten the health and safety of the community. ChCHD seeks to accomplish its mission by working with partners throughout the county and State to:

- Promote and encourage healthy behavior.
- Protect against environmental hazards.
- Assure the quality and accessibility of health services.
- Prevent epidemics and the spread of disease; and
- Respond to disasters and assist communities in recovery.

During the audit period, (July 1, 2020, to June 30, 2023) ChCHD received $66,771,964, from MDH in support of its mission.

Results of Review

The OIGH determined that $30,422 is due to MDH due to invoices charged to incorrect fiscal year, overcharged indirect costs, sub-vendor from 440 variances, improper sales tax charged on MDH contracts and missing equipment. The OIGH also identified several areas in which internal controls can be improved. Details regarding these issues, along with OIGH's recommendations, are included in the attached report.

ChCHD's responses to this audit are included as an appendix to this report. We have reviewed the responses and identified statements in the response that conflicted with or disagreed with the

report's findings. We reviewed and reassessed our audit documentation and reaffirmed the validity of our findings in accordance with generally accepted government auditing standards. We have included auditor comments to explain our position.

The OIGH also acknowledges ChCHD's willingness to address the audit issues and implement appropriate corrective actions.

cc: Dr. Meg Sullivan, Deputy Secretary for Public Health Services, MDH
Karen L. Waldbauer, MS, Deputy Health Officer, Charles County Department of Health

Office of the Inspector General for Health

Audit Report

March 19, 2026

Charles County Health Department

July 1, 2020 through June 30, 2023

Office of the Inspector General for Health

Audit Report: Charles County Health Department

The Office of the Inspector General for Health's (OIGH) External Audit Division has performed an audit on the accounts and records of Charles County Health Department (ChCHD) relative to its contracts (Schedule SC), for the period July 1, 2020, through June 30, 2023, with the following MDH administrations:

- Behavioral Health Administration (BHA)
- Public Health Services (DSPHS)
- Prevention and Health Promotion Administration (PHPA)
- Office of Preparedness and Response Administration (OP&R)
- Office of Eligibility Services Administration (OES)
- Office of Health Services Administration (OHS)
- Office of Provider Engagement and Regulation (OPER)
- Office of Population and Health Improvement (OPHI)
- Developmental Disabilities Administration (DDA)

Objectives of the Examination

The OIGH conducted the audit to:

- Determine the amount of program revenue received and allowable expenditures incurred by the program for the contracts.
- Determine any amount due to the State or to the provider resulting from the operation of the programs during the audit period.
- Determine whether financial matters were conducted in accordance with MDH's Local Health Department Funding System Manual (LHDFSM).
- Provide recommendations for improving internal control, ensuring fiscal compliance, or increasing efficiency.
- Determine the status of any recommendations contained in our prior audit report.

Audit Scope and Methodology

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and tests of transactions. 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. Unless otherwise specifically indicated, neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, the results of the tests cannot be used to project those results to the entire population from which the test items were selected.

Except as noted in the subsequent paragraph, this performance audit was conducted in accordance with generally accepted government auditing standards (GAGAS). These standards require auditors to plan and execute the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. We believe the

evidence obtained provides a reasonable basis for the findings and conclusions presented in this report.

In accordance with GAGAS, a Peer Review is required to be conducted at least once every three years by an independent external firm. Peer Reviews serve as periodic evaluations of the quality and effectiveness of an organization's audit work and internal quality control systems. The Office of the Inspector General for Health (OIGH) External Audit Division has not undergone a Peer Review to date. However, the division has expressed its intention to comply with GAGAS Peer Review standards and has tentatively arranged for a peer review to take place in May 2027. Until the peer review is concluded, the OIGH External Audit Division remains non-compliant with the GAGAS Peer Review requirements.

Presentation of Audit Schedules

This report contains the following schedules:

- Summary of Amount Due to MDH
- Schedule SC: Schedule of Contracts Audited
- Schedule of Expenditures Charged to Incorrect Fiscal Year
- Schedule of Indirect Cost Disallowances
- Schedule of Sub-Vendor Variances
- Schedule of Missing Equipment

Internal Control

ChCHD'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 the safeguarding of assets and compliance with applicable laws, rules, and regulations are achieved. Our study and evaluation performed of the internal control systems to achieve the objectives of the examination would not necessarily disclose all material weaknesses. Also, because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. 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. Accordingly, we cannot express an opinion on the system of internal control taken as a whole.

Our assessment of internal controls was based on provider 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 but may include transactions before or after this period as we considered necessary to achieve our audit objectives.

Our reports are designed to assist MDH in exercising its oversight functions 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. As a result of tests that were performed, our examination disclosed several weaknesses.

Prior Audit Report

Our audit also included a review to determine the status of the three recommendations contained in our prior audit report. Our review determined that all three recommendations were corrected.

Conclusion

As a result of procedures performed, in accordance with the examination objectives set forth above, the OIGH determined that $30,422 is due to MDH. The following is a summary of the amount due:

Charles County Health Department Summary of Amount Due to MDH Audit Period FY2021 to FY2023			
Finding Number	**Finding Description**	**Amount Due to MDH**	**Report Page Reference**
10	Invoices Charged to Incorrect Fiscal Year	$ 953	21
12	Overcharged Indirect Costs	15,415	23
13	Sub-Vendor Form 440 Variances	8,087	23
14	Improper Sales tax charge on MDH Contract	51	26
15	Missing Equipment	5,916	27
Total Amount Due to MDH		**$ 30,422**	

Appeal Rights – Appeals to the Division of Cost Accounting and Reimbursement

If you wish to appeal the audit findings, you must notify Nedina Broy Stevenson, Division of Cost Accounting and Reimbursement at Nedinabroy.stevenson@maryland.gov by **April 20, 2026**.

Table of Contents

Equipment

Information Technology Security

Schedule SC

CHARLES COUNTY HEALTH DEPARTMENT
SCHEDULE OF CONTRACTS AUDITED
ALL ADMINISTRATIONS
FISCAL YEARS 2021 THROUGH 2023

CONTRACTS	PCA	PROGRAM	2021	2022	2023
		PHPA - OPHI - IDEHA - CCDPC			
AD409PRV	F765N	HIV PREVENTION SERVICES	$ 85,811	$ 80,273	$ 85,811
AD729PRP	F912N	HIV PRE - EXPOSURE PROPHYLAXIS CLINIC	162,895	140,000	140,000
AD811COV	F757N	RW B COVID 19 RESPONSE	181,582	78,579	-
AD830SUP	F500N	RW PART B SUPPLEMENT	412,818	-	823,350
AD670CMA	F760N	AIDS CASE MANAGEMENT	812,961	1,269,199	94,400
FHF61MTS	F762N	UNKNOWN	-	-	10,500
AD682INT	F776N	INTEGRATION OF SEXUAL HEALTH IN RECOVERY	42,216	40,935	23,734
IZ809COV	F836N	COVID IMMUNIZATION CARES 1	112,109	-	-
ID933EDE	F795N	ENHANCING DETECTION GRANTS - ELC	-	937,045	1,055,748
ID909EDG	F829N	ENHANCING DETECTION GRANTS - ELC	330,135	664,255	492,080
FHF95LDS	F837N	DIABETES LHIC STRATEGIES PROJECT	4,000	66,000	-
CP007CVD	F907N	COVID 19 REVENUE LOSS ASSISTANCE	836,861	-	-
FE709COV	F918N	FEMA EMERGENCY PROTECTIVE MEASURES	1,215,000	1,215,000	-
VC509COV	F919N	IMMUNVACINES FOR CHILDREN COVID #4	-	884,972	461,722
CH001OFO	F977N	LHD FUNDING FOR OVERWEIGHT, OBESITY & DIABETES	-	20,000	40,000
CDC08HRU	F979N	CDC DISPARITIES GRANT	-	-	427,665
BLF02SCP	F935N	BUILDING FOOD SECURITY COMMITTEE	-	5,000	24,700
AD698HOP	F790N	HOPWA	-	4,820	97,000
CHC81ECM	F708N	CHILDHOOD LEAD POISONING PREV	197,846	170,357	170,357
MV609COV	F838N	COVID MASS VACCINATIONS	327,698	327,698	199,128
DHG008OCS	F560N	ORAL CANCER SCREENING	-	-	2,445
AD788AHR	F810N	ACCESS HARM REDUCTION GRANT	15,500	181,720	101,039
AD489RWS	F763N	RW B SUPPORT SERVICES	-	-	497,780
CHA75TBC	F740N	GENERAL TRANSPORTATION GRANT	4,500	4,000	8,000
CH034STD	F741N	SEXUALLY TRANSMITTED DISEASE	24,032	24,004	25,032
CH364IMM	F747N	IMMUNIZATION-HEP-IAP,HEP-B	80,000	35,000	55,000
		Total PHPA-OPHI-IDEHA	$ 4,845,964	$ 6,148,857	$ 4,835,491
		BHA			
AS026SAS	F840N	GENERAL FUND TREATMENT GRANT	$ 193,402	$ 196,209	$ 202,586
AS069TCA	F865N	TEMPORARY CASH ASSISTANCE (TCA)	53,394	53,394	53,394
AS131STP	F868N	SUBSTANCE ABUSE TREATMENT OUTCOMES PARTNERSHIP -STOP	314,423	-	242,387
AS184DCT	F854N	DRUG COURT SERCICES	49,213	42,913	49,213
AS227FED	F846N	FEDERAL SERVICE GRANT	71,200	71,200	71,200
AS350ADM	F909N	ADMINISTRATIVE LAA	305,583	304,210	459,236
AS443ODA	F755N	OVERDOSE EDUCATION AND NAZOXONE DISTRIBUTION	70,494	121,147	118,398
BH225CSS	F815N	MARYLAND RECOVERY NET - MDRN	4,000	4,000	4,000
CCD001MIC	F809N	MOBILE INTERGRATED HEALTH PROGRAM	48,000	-	-
MH522OTH	F828N	COMMUNITY MENTAL HEALTH BLOCK GRANT	130,000	130,000	130,000
MH523OTH	F823N	PATH GRANT	33,438	33,438	33,438
MH524OTH	F819N	CONTINUUM OF CARE	780,941	816,893	815,905
MH526OTH	F800N	CSA- COMMUNITY MENTAL HEALTH SERVICES	736,497	743,649	909,825
AS026SAS	F826N	ROLLOVER	228,877	-	-
MH526OTH	F827N	ROLLOVER	187,735	-	-
		Total BHA	$ 3,207,197	$ 2,517,053	$ 3,089,582

		OES			
MA147ACM	F731N	PWC ELIGIBILITY	$ 396,505	$ 339,481	$ 360,883
		Total OES	$ 396,505	$ 339,481	$ 360,883
		OPHI			
MU514ADP	F841N	SUBSTANCE ABUSE PREVENTION	$ 150,247	$ 150,247	$ 150,247
MU628COV	F798N	SUBSTANCE ABUSE PREVENTION COVID	-	131,014	131,014
MU009OFR	F802N	AMERICAN RESCUE PLAN ONE - TIME	-	-	59,973
CH559CFT	F400N,F416N	CORE PUBLIC HEALTH SERVICES	1,995,355	4,275,553	4,723,445
		Total OPHI	$ 2,145,602	$ 4,556,814	$ 5,064,679
		PHS			
ARP09SLI	F501N	OPIOID OIT PROJECT	$ -	$ -	$ 141,983
		Total PHS	$ -	$ -	$ 141,983
		OHS			
MA013EPS	F730N	ADMINISTRATIVE CARE COORDINATION	$ 168,733	$ 178,383	$ 201,596
MA159GES	F720N	LHD ASSESMENT GRANT	30,715	30,715	30,715
MA350GTS	F738N	GENERAL TRANSPORTATION GRANT	914,702	933,295	933,295
		Total OHS	$ 1,114,150	$ 1,142,393	$ 1,165,606
		OP&R			
CH815PHP	F557N/F558N	PUBLIC HEALTH EMERGENCY PREPAREDNESS	$ 283,877	$ 289,619	$ 309,308
PH009CRW	F924N	CDC CRISIS COOPERATIVE AGREEMENT	-	40,557	702,131
CA006CRF	F903N	CARES ACT FUNDING 19	14,237,994	2,099,062	-
PH010OAD	F808N	MARYLAND OPIOID ACADEMIC DETAILING PROJ	26,954	-	-
CH008COV	F813N	PUBLIC HEALTH CRISIS RESPONSE-COVID19	38,685	-	-
		Total OP&R	$ 14,587,510	$ 2,429,238	$ 1,011,439
		PHPA - FHA			
CH535CPE	FC01N-FC03N	CANCER PREV, EDUC, SCRN, DIAG-NON CLINICAL	$ 239,558	$ 240,657	$ 244,272
CH587TPG	FT02N-FT06N	TOBACCO USE PREV COMMUNITY-BASED	146,586	146,586	145,189
CH909BBH	F568N	BABIES BORN HEALTHY INITIATIVE	64,023	82,000	82,000
CH001TOP	F794N	CENTER FOR CHRONIC DISEASE PREVENTION AND CONTROL	10,000	30,000	-
FH003QIH	F736N	QUALITY IMPROVEMENT IN HEALTH SYSTEMS	123,888	123,888	123,888
FH002ASR	F928N	CHARLES COUNTY COGNITIVE HEALTH PROJECT	-	-	100,000
FHD94TSC	F673N	TOBACCO - ENFORCEMENT INITIATIVE SUPPORT SYNAR COMPLIANCE	55,000	55,000	60,000
FH105FSM	F691N	REPRODUCTIVE HEALTH/FAMILY PLANNING	158,750	145,000	145,000
FH514MSS	F676N	CDC BREAST & CERVICAL CANCER	70,000	70,000	70,000
FHD68SQI	F696N	SURVEILLANCE AND QUALITY IMPROVEMENT	68,495	78,000	78,000
FHA88CDT	F667N	BREAST & CERVICAL CANCER DIAGNOSIS, CASE MGMT & TREATMENT	72,100	67,000	67,000
FHA15OIP	F543N	ORAL DISEASE & INJURY PREVENTION	47,296	50,000	50,000
FHC13SEA	F636N	ORAL HEALTH SEALANTS	28,375	20,000	20,000
FHC19OBS	F913N	OBESITY SCREENING IN THE DENTAL SETTING	17,500	10,500	-
SBF06MFP	F934N	REPRODUCTIVE HEALTH/FAMILY PLANNING	-	-	50,000
CH009TDC	F931N	TOBACCO, DIABETES AND CHRONIC DISEASE PREV AND MGMT INITIATIVES	-	-	160,833
FHB78VIP	F612N	VIOLENCE AND INJURY PREVENTION	55,000	-	-
FH612CHI	F914N	TITLE V - CHILD HEALTH SERVICES	107,294	107,294	107,294
FH102ODS	F927N	ADULT OBESITY SCREENING IN THE DENTAL SETTING	-	38,750	43,000
FH425SAP	F921N	CHARLES COUNTY COMMUNITY SUPPORTED AGRICULTURE PROJ	-	10,000	9,000
FH010DIC	F831N	PUBLIC HEALTH DISABILITY INCLUSION IN WASH & CHAS	28,000	10,000	10,000
FHF61MTS	F726N	NATIONAL DIABETES PREVENTION MASTER TRAINING	2,500	5,000	10,500
FH001MHH	F978N	MD HEALTHY HEART AMBASSADOR	-	12,500	50,000
WI292WIC	F705N	WOMAN, INFANTS, AND CHILDRES FOOD PROG	1,100,933	1,078,902	1,123,810
WIB42BPC	F538N	BREAST FEEDING PEER COUNSELOR	54,822	60,023	30,530
		Total PHPA-FHA	$ 2,450,120	$ 2,441,100	$ 2,780,316
		Totals Dollars Audited by Fiscal Years	**$ 28,747,048**	**$ 19,574,936**	**$ 18,449,979**
		Total Number of Contracts Audited	**188**		
		Total Contract Dollars Audited	**$ 66,771,964**		

Findings and Recommendations

Accounts Receivable

Finding 1 – Patient Income Documentation Discrepancies
Patient income records do not always reconcile with physical financial documentation.

Analysis

The OIGH review of ChCHD's patient accounts for the FY21 to FY23 disclosed that three instances of patient income out of 10 recorded in Pattrac did not reconcile with the physical financial records. This occurred because ChCHD did not consistently ensure proper reconciliation between its digital patient income tracking system and corresponding physical financial documentation.

Criteria

The Local Health Department Funding System Manual (LHDFSM) section 2130.08 states: *"An individual financial record for each recipient of services or chargeable person shall be maintained which shall contain relevant financial information including: a) A record concerning the ability to pay determination including, when available, documents appropriate to the verification of income, expenses, allowances and exemptions. Documentation of reductions to ability to pay determinations must include things like tax returns, pay stubs, unemployment insurance applications or other reasonable relevant documentation. b) A signed authorization to release medical information and assignment of third-party benefits."*

Recommendation 1
The OIGH recommends ChCHD:

a. Strengthen reconciliation of patient income documentation.
b. Ensure consistent recording across all financial systems.
c. Conduct periodic reviews of patient income records.

Finding 2 – Weaknesses in Patient Fee Application and Documentation
Patient accounts had fee application errors and lacked income documentation.

Analysis

The OIGH's review of ChCHD's Applied Fee Scale disclosed that seven out of ten sampled patient service accounts contained fee application errors. These errors resulted from either the incorrect application of the sliding fee scale or a lack of documentation to substantiate the patient's proof of income. Specifically, four patient accounts were undercharged and three were overcharged.

Criteria

The Local Health Department Funding System Manual (LHDFSM) section 2130.04 states, *"The intent of this requirement is that charges for health services shall reflect the full costs of rendering*

those services, that there be a single charge for each service rendered and the charge is based on a uniform methodology approved by the Secretary for determining full costs. The regulation provides for: (a) an ability to pay schedule which indicates the percentage of a charge that a chargeable person should pay based on the chargeable person's income and possible consideration of family size and related financial condition, (b) the establishment of procedures for billing and collection of fees, (c) the distribution and application of amounts collected, and (d) the maintenance of required reports and records."

Section 2130.07 states, *"All recipients of services and chargeable persons shall be liable for payment of the charges as set forth in the Schedule of Charges. The greater of third-party payments or the fee determined by use of an ability to pay schedule may be accepted. The Secretary shall issue and revise an ability to pay schedule for services rendered adjusted for family size. The difference between the charge for services rendered and the fee derived from this schedule shall be an ability to pay allowance."*

Section 2130.08 states, *"An individual financial record for each recipient of services or chargeable person shall be maintained which shall contain relevant financial information including: a) A record concerning the ability to pay determination including, when available, documents appropriate to the verification of income, expenses, allowances and exemptions. Documentation of reductions to ability to pay determinations must include things like tax returns, pay stubs, unemployment insurance applications or other reasonable relevant documentation. b) A signed authorization to release medical information and assignment of third-party benefits."*

Recommendation 2

The OIGH recommends ChCHD:

a. Ensure accurate application of its sliding fee scale.

b. Obtain and verify patient proof of income consistently.

c. Maintain comprehensive documentation for all fee determinations.

Finding 3 – Account Receivable Records Contain Negative Balances and Aged Debts

ChCHD's accounts receivable records contained negative balances and aged outstanding debts.

Analysis

The OIGH review of ChCHD's Account Receivable for the FY21 to FY23 disclosed that numerous patient accounts were found with negative balances. Specifically, the review identified negative balances in patient accounts across several Program Cost Account (PCA) codes, including 25 out of 272 accounts under F422N, 142 out of 495 accounts under F741N, and other instances as detailed in the audit documentation. ChCHD explained that these negative balances were not amounts due back to clients but resulted from a major network incident during which manual tracking of services, invoices, and payments was necessary. Upon transitioning to Pattrac 2.0, a different version than previously used, ChCHD noted that large payments were inadvertently posted twice, causing the negative balances. ChCHD is currently working through Aging Reports to correct these duplicate payments. Additionally, the review identified eight patient accounts with outstanding balances exceeding 120 days that were referred to the State's Central Collection Unit (CCU) during the audit period.

Criteria
COMAR 17.01.01.04A requires that*: "The agency head or his designee shall take aggressive action, on a timely basis with effective follow-up, to collect all claims of the State for money or property resulting from the activities of (or referred to) his agency in accordance with the standards set forth in this regulation."*
According to COMAR, Subtitle 01, Title 17*, "Three written demands, at 30-day intervals, will normally be made before an account is declared delinquent."*

Recommendation 3

The OIGH recommends ChCHD:

a. Immediately investigate and resolve all identified negative balances.
b. Implement enhanced controls to prevent duplicate payment postings.
c. Ensure delinquent accounts and abatement requests are sent to CCU within the required timeframe.

Finding 4 – Untimely Patient Billing
ChCHD did not bill patients in a timely manner.

Analysis
The OIGH's review of ChCHD's accounts receivable in the audit period disclosed that eight out of ten patients did not receive their bill for services in a timely manner.

Criteria
COMAR 17.01.01.04A requires that*: "The agency head or his designee shall take aggressive action, on a timely basis with effective follow-up, to collect all claims of the State for money or property resulting from the activities of (or referred to) his agency in accordance with the standards set forth in this regulation."*
According to COMAR, Subtitle 01, Title 17*, "Three written demands, at 30-day intervals, will normally be made before an account is declared delinquent."*

Recommendation 4
The OIGH recommends ChCHD:
Ensure all patients are billed in a timely manner.

Payroll

Finding 5 – Internal Control for Sick Leave
ChCHD did not always maintain required documents for employee sick leave usages.

Analysis
The OIGH's review of Internal Controls of Leave Record System for audit period disclosed that ChCHD did not consistently maintain required documentation for employee sick leave usage. Specifically, nine out of 11 employees lacked a Certificate of Illness (CoI) on file. Furthermore,

the review identified that two employees with more than six occurrences of undocumented sick leave did not receive counseling from their supervisor or HR representative.

Criteria

The Maryland Department of Budget Management, Office of Personnel Services and Benefits, Sick Leave Guidelines states:

"The Employer shall require an employee to provide an original certificate of illness or disability only in cases where an absence is for five (5) or more consecutive workdays or in accordance with the procedures described in Section 4 below."

"…The Employer may require an employee to submit documentation of sick leave use on the following conditions:

A. When an employee has a consistent pattern of maintaining a zero or near zero sick leave balance without documentation of the need for such relatively high utilization; or

B. When an employee has six (6) or more occurrences of undocumented sick leave usage within a twelve (12) month period. Sick leave use that is certified in accordance with this policy shall not be considered as an occurrence.

Prior to imposing a requirement on an employee for documentation of sick leave use, the Employer shall orally counsel the employee that future undocumented absences may trigger a requirement for certification of future instances of sick leave.

If the employee has another undocumented absence after such counseling, the Employer may then put the employee on written notice that he/she must certify all sick leave usage for the next six (6) months if the undocumented absences accumulate in accordance with Section 4.

At the conclusion of the six (6) months, the certification requirement will be rescinded provided the employee has complied with the requirement. If the employee has not complied, the requirement shall be extended for six (6) months from the date of the lack of compliance with the requirement.

Although a requirement for certification is not a disciplinary action, an employee may grieve allegations of misapplication of this procedure."

Recommendation 5

The OIGH recommends ChCHD:

a. Strengthening its internal controls on employee sick leave by complying with the DBM sick leave guidelines, which require Certificate of Illness for Absences for five or more consecutive days.

b. Strengthen its internal controls for employee sick leave by complying with the DBM sick leave guidelines, which require counseling from supervisor or HR for six or more occurrences of undocumented sick leave absences.

Finding 6 – Payroll Funding Percentages Inconsistent with Approved Documentation
Employee payroll funding percentages did not align with Form A-87.

Analysis

The OIGH review of ChCHD's Payroll for the audit period disclosed that funding percentages for three employees, based on work hours on the approved budget, did not align with the corresponding Form A-87.

Criteria

The Maryland Instructions for Completing Position Description Form MS-22 Part V. Signatures states*: "This section should be signed and dated by the employee, when applicable, and by the supervisor and appointing authority. The signatures indicate acknowledgement of the information on the form by the employee and approval by the supervisor and appointing authority".*

Office of Management and Budget (OMB) Circular A-87 Compensation for personal services: *(h)-Support of salaries and wages states that: "These standards regarding time distribution are in addition to the standards for payroll documentation.*

(1) Charges to federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.

(2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

Recommendation 6

The OIGH recommends ChCHD:

Ensure the Form A-87 funding percentages align with approved work hour documentation.

Procurement

Finding 7 – Inadequate Procurement Supporting Documentation
ChCHD did not always comply with their procurement policy.

Analysis

The OIGH's review of ChCHD's Procurement system during the audit period disclosed ChCHD did not always comply with their Procurement policy. For example:

- For Procurements over $25,000 and up:
  - No Procurement support was maintained for one vendor.
  - Procurement support provided for One Vendor was not for the period in question in FY23.
- For Procurements valued between $5,000 - $24,999
  - Three quotes were not maintained as required by policy for three Vendors in FY23 and three Vendors in FY22.
- For Procurements valued between $1,000 - $4,999
  - One quote was not maintained as required by policy for two Vendors in FY23 and four Vendors in FY22.
- Sole Source Justification documentation required by policy was not maintained for 14 Vendors ChCHD classified as Sole Source throughout the audit period.

- One vendor's Sole Source Justification documentation was provided but not signed by management.

Criteria

The Charles County Department of Health's Purchasing Guidelines dated October 1, 2014, Section VI Informal Procurement (Less Than $25,000), states*:*

5.4.2 Purchases up to $1,000

a) The Using Department is responsible for identification of the requirements, which it shall provide to a vendor, orally or in writing, for informal quotation. b) Purchases up to $1,000 require one (1) informal quote, which may be obtained orally, in writing, or via Internet quote, prior to purchases of the goods or services. c) Purchases shall be made using the Small Procurement Card, unless a purchase order is required. If a purchase order is required, than a requisition shall be entered into the New World system, the purchase order will be generated by the Purchasing Division and forwarded to the Department for distribution to the vendor. d) All purchases up to $1,000 are subject to the County's SLBE provisions. See Section 9.2 – Small, Local Business Enterprise Program.

5.4.3 Purchases between $1,000 and $4,999 a) All purchases greater than $1,000 require Purchase Orders per Section 203-1.I of the Charles County Code. b) Any purchases less than $5,000 require one (1) informal quote, which may be obtained orally, in writing, or via Internet quote, prior to purchases of the goods or services, and prior to requisition entry. c) Quotes from vendors must be consistent with one another in terms of specifications, unit of issue, quantity, etc., and shall be included in the narrative portion of the requisition. Quotes must contain, at a minimum, the name of the vendor, and the quote amount. d) The Using Department shall enter the requisition into the New World system. The purchase order will be generated by the Purchasing Division and forwarded to the Department for distribution to the vendor. e) All purchases up to $25,000 are subject to the County's SLBE provisions. See Section 9.2 – Small, Local Business Enterprise Program.

5.5 INFORMAL COMPETITIVE PROCUREMENT ($5,000 - $25,000) a) Informal competitive procurement is defined as informal procurements requiring at least three (3) quotes for the procurement of goods or services. 5.5.1 Three (3) Quote Requirement a) All purchases greater than $1,000 require Purchase Orders. b) Per Charles County Code Section 203-1F – Competitive Pricing, it shall be the policy of the Purchasing Division to secure adequate competition to assure that purchase or procurement is made at the lowest possible cost consistent with the quality and delivery requirements of the Using Department. Competitive pricing shall be obtained and at least three (3) quotes documented in all transactions estimated to result in expenditures of $5,000 to $25,000. c) Any purchase $5,000 or more requires three (3) informal quotes, which may be obtained orally, in writing, or via Internet quote, prior to purchases of the goods or services, prior to requisition Charles County Government Purchasing Guidelines v. – October 1, 2014 28 entry. Quotes from vendors must be consistent with one another in terms of specifications, unit of issue, quantity, etc., and shall be included in the narrative portion of the requisition. Quotes must contain, at a minimum, the name of the vendor, and the quote amount. d) Quotes are not required

for purchases made via sole source, utilization of another government entities' existing contract (Piggybacking), emergency procurement, or an agreement with another government entity. e) The Using Department shall enter the requisition into the New World system. The purchase order will be generated by the Purchasing Division and forwarded to the Department for distribution to the vendor. f) All purchases up to $25,000 are subject to the County's SLBE provisions. See Section 9.2 – Small, Local Business Enterprise Program.

5.7 OTHER INFORMAL PROCUREMENT ENTRY REQUIREMENTS a) In the event three (3) quotes cannot be obtained, or a procurement method other than quotes is being used, documentation must be provided in the narrative portion of the requisition describing the reason three (3) quotes cannot be obtained, as well as any hard copy documents required. b) Any written quotes, sole source memos in excess of justification provided in the narrative section of the requisition, or other supporting documents should be forwarded to Purchasing Division via email, fax, or inter-office mail, and must be received before the purchase order will be processed.

5.7.1 Less than Three Quotes a) Per Charles County Code, Section 203-1(F), if three (3) quotes cannot be obtained, information shall be documented in the file to that effect. b) The requisition shall include the following information: i. A listing of all vendors contacted for quotes, other than the vendor being used. The vendors must be listed in the narrative section of the requisition, along with the name of the vendor representative contacted, and the representative's telephone number. ii. If a "no bid" response was provided by a vendor, which should also be noted.

5.7.2 Sole Source a) Instances where sole source is permissible, as defined by Chapter 203 of the County Code, include: i. Supplies or services are proprietary in nature; ii. When competition is precluded because of secret manufacturing process or patent and/or copyrights and control of basic raw materials are only available from a single source with no equivalent; iii. When competition has been unsuccessfully attempted; iv. In cases where no bids are received, or only one bid is received, in response to formal solicitation; v. In circumstances when it is impracticable and/or in the best interest of the County; or vi. Emergency purchases. b) Refer to Section 8.1 – Sole Source for additional sole source process guidance. c) All sole sources must be justified in writing to the Chief of Purchasing. Sole source justification for amounts up to $25,000 may be provided by a Chief or Department Head (Director). Sole source justification above $25,000 must be provided by or "Thru" a Department Head.

d) The sole source memo must address several minimum requirements, which may include: i. A detailed sole source justification providing a specific explanation of why the item cannot be obtained from any other source; ii. Identification of the goods/services being bought; iii. Identify the vendor by name; and iv. Be submitted by an approved Chief or Director as identified above. e) The Purchasing Division shall review all sole source memos for compliance and the Chief of Purchasing shall make final determination of suitability. f) A previous purchase order does not justify a subsequent sole source purchase. g) All sole source purchase orders exceeding $25,000 must go through the Chief of Budget, Director of Fiscal and Administrative Services, the County Attorney to the County Administrator or the County Commissioner President for approval.

SECTION 6 - FORMAL PROCUREMENT (GREATER THAN $25,000) Summary This section discusses formal procurement (e.g. competitive bidding) policies and procedures. These policies and procedures apply to all procurements exceeding $25,000 in value.

6.1 GENERAL REQUIREMENTS a) Per Charles County Code, Section 203-1.B – Competitive Bidding, unless otherwise provided by law or Procurement Regulations, all purchases and procurements with an aggregate value exceeding $25,000 shall be made by advertised bid. b) All bids shall be advertised and posted pursuant to law. c) Full opportunity to bid shall be granted to all qualified and responsible bidders. d) The Chief of Purchasing shall determine the procurement method deemed in the best interests of the County for each formal procurement, and shall not be limited to those procurement methods described herein.

6.2 FORMAL SOLICITATIONS

a) *The County frequently utilizes the following documents in formal procurement: Table 6-1 – Types of Formal Procurement Formal Procurement Type Type of Formal Procurement Goods or Services Invitation to Bid (ITB) Construction, goods or nonprofessional services greater than $25,000 Request for Proposals (RFP) Professional services, goods or nonprofessional services where bidding is not effective greater than $25,000 Request for Quotes (RFQ) Goods, materials greater than $25,000 6.2.1 Invitations to Bid (ITBs) a) The County issues Invitations to Bid (ITBs) when the cost of goods or nonprofessional services (e.g. construction) is expected to exceed $25,000.*
b) *b) ITBs are defined as a type of solicitation requesting sealed competitive bids from persons or entities to provide services or commodities to the County requiring cost submissions only.*

c) ITBs are issued for bids with detailed specifications and/or services that require no narrative response from bidders (e.g. construction of a building).
d) Award is based on cost bid as well as responsiveness/responsibility of the bidder.
e) A formal bid opening is usually conducted.

6.2.2 Requests for Proposals (RFPs) a) The County issues Requests for Proposals (RFPs) for goods or services requiring detailed proposals from vendors, which are evaluated by an evaluation committee. b) Award is made based upon a combination of technical and cost evaluation scores after review by an evaluation committee made up of subject matter experts.

6.2.3 Requests for Quotes (RFQs) a) A solicitation requesting competitive quotes from persons or entities to provide commodities to the County b) Typically used for vehicles, supplies, manufactured goods, etc. c) A quote opening may be conducted.

6.2.4 Requests for Qualifications (RFQual) a) A solicitation requesting submission of qualifications from persons or entities that pre-qualifies their services in advance of issuance of a RFP considering factors such as financial capability, capacity to perform, reputation, management experience, qualifications, and resources in order to develop a list of vendors qualified to bid on government contracts.

6.3 GENERAL COMPETITIVE BIDDING TERMS AND CONDITIONS 6.3.1 Formal Procurement Request Form a) Departments shall submit a completed Request for Formal Procurement Form that is available on the ICG and approved by the Department Head, to the Purchasing Division prior to solicitation development. b) All items on the form shall be completed and a description of the project attached. c) The "Date Needed" on the form is the date by when the procurement needs to be completed and the contract fully executed. d) The form shall be reviewed by the Chief of Budget and Director of Fiscal & Administrative Services prior to review by the Chief of Purchasing. e) All procurements for construction and those for non-construction valued at over $100,000 require Charles County Government Purchasing Guidelines v. – October 1, 2014 40 approval by the County Administrator. f) Final specifications or scopes of work must be submitted at least one hundred and twenty (120) days prior to the "Date Needed". Submission of these items less than 120 days will result in the "Date Needed" being extended.

Recommendation 7
The OIGH recommends ChCHD:

a. **Obtain and maintain competitive bidding documents for purchases over $25,000.**
b. **Obtain quotes from at least three vendors as required by their Procurement Policy for purchases valued between $5,000 - $24,999.**
c. **Obtain one quote from one vendor as required by their Procurement Policy for purchases valued between $1,000 - $4,999.**
d. **Comply with its Procurement Policy, by ensuring all Sole Source vendors have written justification and all required minimum requirements completed on all documents.**

Finding 8 – Incorrect Line Item Posting & Consultant Timekeeping
Consultant timesheets did not include time in and time out entries and One Consultant invoice posted to incorrect line item.

Analysis
The OIGH review of ChCHD's consultants during the audit period disclosed that:

- One consultant timesheet in FY22 and two consultant timesheets in FY23 did not contain documentation for the consultant's time in and time out.
- One Consultant posted to incorrect Line Item instead of consultant line item on FY21.

Criteria
According to LHD Funding Manual: Section 2080.07: Salary, Fringe and Consultants – Documentation:
(a) Salary and fringe costs must be supported by the following:

1) Maintenance of a time-reporting system for personnel funded by the award.
2) maintenance of adequate records supporting charges for fringe benefits and,
3) maintenance of payroll authorization and vouchers.
(b) Consultant costs must be supported by the following:
1) Maintenance of a time-reporting system for consultants funded by the agreement.
2) maintenance of consultants' invoices and,
3) maintenance of consultants' signed agreement and any professional licenses required by law

Local Health Department Funding System Manual (LHDFSM), section 2080.05 states*: "Each expense must be recorded on an accrual basis and charged against its appropriate line item and must be substantiated by documentation sufficient to identify the transaction."*

Recommendation 8
The OIGH recommends ChCHD:
a. Ensure all consultant timesheets include time in and time out.
b. Ensure all consultants are posted to the correct line item.

Finding 9 – Contract Monitoring and Vendor Business Status Verification
ChCHD did not always monitor the contract compliance and business status of its vendors.

Analysis
The OIGH's review of ChCHD contract monitoring process for the audit period disclosed that:

- ChCHD did not always monitor the contract monitoring process or ensure complete documentation for contractual agreements. Specifically, the business standing of all 24 vendors from FY21 to FY23 was not verified before entering into contractual agreements.
- ChCHD inconsistently monitored its contract process, resulting in missing or incomplete documentation for multiple vendors. For example, contracts were not maintained or provided for a total of 17 vendors (6 in FY21, 3 in FY22, and 8 in FY23). Additionally, contracts for two vendors had incomplete details: one FY22 contract lacked an ending date, and one FY21 contract was not signed by the vendor.

Criteria
The Human Service Agreement Manual, section 2030.09-Verification of Legal Status states: *"A new respondent when not a governmental agency, must present acceptable verification of its legal status (corporation, partnership, fictitious name statement, etc.) prior to the advancement of funds."*
HSAM, section 2050.01 Contract/MOU states: *"Every award must be perfected by a signed contract (with a private vendor) or by either a Memorandum of Understanding (MOU) or an award letter (with a Local Health Department or other government entity). If provisions of a contract, MOU or award letter contradict the provision(s) of this manual, said instrument shall prevail over this manual."*

Recommendation 9
The OIGH recommends ChCHD:

a. **Ensure that all vendors' business standing status are verified with the Department of Assessment and Taxation before entering into contractual agreements.**
b. **Ensure that all vendors have a written and completed Contract/MOU.**
c. **Implement a formal contract update process requiring all amendments, rate adjustments, and fee schedule changes to be reviewed, approved, and documented timely.**
d. **Centralize contract files and conduct periodic internal reviews to ensure completeness, accuracy, and current documentation.**

Expenditure

Finding 10 – Invoices Charged to Incorrect Fiscal Year and Incorrect Accounting Records
Expenditure invoices were improperly charged to an incorrect fiscal year and recorded to an incorrect line item.

Analysis
The OIGH's review of ChCHD's expenditure program during the audit period disclosed that ChCHD did not always post invoices to the correct line item and did not always record expenditures in the correct fiscal year. For example:

- Three invoices for expenditure purchases were recorded to incorrect line items. Specifically, two invoices were recorded with "Medical Supplies" but should have been classified under "Purchase of Service," and one invoice was recorded with "Special Projects" instead of "Training Programs."
- Three expenditure invoices were incorrectly charged to a fiscal year other than the period in which the expenditure was incurred resulting in cost disallowances totaling $953. Please see the schedule below for details.

Charles County Health Department
Schedule of Expenditures Charged to Incorrect Fiscal Year

Fiscal Year	GL Account Number	PCA Number	Finding Description	Disallowed Amount
2021	957	F903N	Charged to Incorrect Fiscal Year	$ 633
2021	957	F422N	Charged to Incorrect Fiscal Year	183
2022	860	F422N	Charged to Incorrect Fiscal Year	137
			Total Cost Disallowance	$ 953
			Total Due to MDH	**$ 953**

Criteria

LHDFSM Section 2170.03, Annual Report Filing Deadline states, *"The MDH Form 440 must reflect the actual year to date expenses and receipts through the end of the fiscal year."*

In addition, Section 2110.09, Unallowable Costs states, *"any cost not adequately documented is defined as an unallowable cost."*

Local Health Department Funding System Manual (LHDFSM), section 1013 - Cost Reimbursement Funding Agreement *"denotes a funding agreement that relates the award to a detailed line-item budget, possible line-item control, and detailed reporting requirements such as year-end –reports (MDH 440), audits, and documentation of the Vendor of Record's review of the detailed line-item budget. The expenditures for these agreements would be found in line item 896 (Human Service Contracts) for health-related cost reimbursement agreements and line item 899 (Special Projects) for non-health related cost reimbursement agreements."*

Recommendation 10

The OIGH recommends ChCHD:

a. Ensure all expenditure invoices are recorded to the correct line item.

b. Ensure all expenditure invoices are charged to the correct fiscal year.

Cost disallowances resulting from the finding above total $953 due to MDH.

Finding 11 – MA Trans Invoice and Patient Eligibility Review

ChCHD lacked documentation for invoice reviews and timely client eligibility checks.

Analysis

The OIGH review of ChCHD Medical Assistance Transportation invoices during the audit period disclosed that ChCHD did not maintain documentation of invoice reviews for Medical Assistance Transportation grant invoices. Additionally, for 18 clients, Electronic Verification System (EVS) checks were completed after the dates of services. Furthermore, an EVS check was not provided for one client. These instances indicate inadequate oversight of transportation service expenditures and non-compliance with verification requirements.

Criteria

LHDFSM, Section 2130.08, states*: " Record Keeping, an individual financial record for each recipient of services or chargeable person shall be maintained which shall contain relevant financial information including: a) A record concerning the ability to pay determination including, when available, documents appropriate to the verification of income, expenses, allowances and exemptions."*

LHDFSM, section 2080.05 states: "*Each expense must be recorded on an accrual basis and charged against its appropriate line item and must be substantiated by documentation sufficient to identify the transportation."*

Recommendation 11
The OIGH recommends ChCHD:

a. Document all medical assistance transportation invoice reviews.
b. Ensure all clients EVS checks are completed and before service date.

Finding 12 – Overcharged Indirect Costs
ChCHD overcharged indirect costs for three contracts.

Analysis
The OIGH review of ChCHD's Indirect Cost Expenditures during the audit period disclosed that indirect costs were overcharged for three contracts. See schedule below for more details:

Charles County Health Department Schedule of Indirect Cost Disallowances					
Fiscal Year	**Contract Number**	**PCA Number**	**Finding Description**	**Disallowed Amount**	
2021	WI292WIC	F705N	Overcharged Indirect Cost	$	11,820
2022	AD682INT	F776N	Overcharged Indirect Cost		6
2023	MA147ACM	F731N	Overcharged Indirect Cost		3,589
			Total Cost Disallowance	$	15,415
			Total Due to MDH	**$**	**15,415**

Criteria
According to LHD Conditional of Award*: "Allowable indirect costs are limited to a maximum of ten percent (10%) of direct cost. Note: Cigarette Restitution Fund and Breast and Cervical Cancer Program indirect costs are capped at seven percent (7%) of direct cost"*

Recommendation 12
The OIGH recommends ChCHD:
Ensure that indirect costs are applied at the correct rate before charging MDH contracts.

Cost disallowances resulting from the finding above total $15,415 due to MDH.

Sub-Vendors

Finding 13 – Insufficient Sub-Vendor Oversight
ChCHD did not always have adequate controls in place over its Sub-Vendors.

Analysis
The OIGH's review of sub-vendor controls during the audit period disclosed that ChCHD did not always have adequate controls in place for its sub-vendors. Specifically, the review identified:

- No Sub-Vendor Contracts Maintained. ChCHD did not maintain sub-vendor contracts for two sub-vendors (two contracts) in FY23, five sub-vendors (five contracts, with one sub-

vendor having three) in FY22, and eleven sub-vendors (eleven contracts, with one sub-vendor having two) in FY21.

- Incomplete Monitoring of Sub-Vendor Annual Expense Report (Form 440): A total of 16 Sub-Vendor Form 440s provided were not properly monitored. In FY23, one Sub-vendor 440 did not include the result of review. In FY22, eight Sub-vendor Form 440s were not signed and dated as reviewed and lacked review results. In FY21, seven Sub-vendor Form 440s were not signed and dated as reviewed and lacked review results.
- Incorrect Line Item posting: A total of 23 sub-vendor services were posted to the incorrect line item, including five in FY23, six in FY22, and twelve in FY21.
- Missing and Unsigned Sub-Vendor Monitoring Documentation in FY23: Five sub-vendors' Semi-Narrative Reports were not provided. Additionally, three sub-vendor Quarterly Reports provided were not signed and dated as reviewed.
- Lack of separation of Sub-Vendor Grant Expenditures on Audit Report: Sub-Vendor Audit Reports did not separate grant expenditures from total operations for two sub-vendors in FY23 and one sub-vendor in FY22 (which also repeated in FY21).
- Contract Amount Differed from Payment: One sub-vendor contract provided in FY21 had an amount that differed from the amount paid to the sub-vendor.
- Incomplete or Missing Audit Report Reviews: Five sub-vendor audit reports were missing review or documentation of review. The Sub-Vendor Audit Report review was not maintained for one sub-vendor in FY23.
- Sub-vendor audit reports were not signed and dated as reviewed for four sub-vendors (one in FY22 and three in FY21).
- Variances identified between two Sub-Vendor Form 440s and ChCHD reported Sub-vendor expenditure amount resulting $8,087 due to MDH. See the schedule below for more details:

Charles County Health Department Schedule of Sub-Vendor Variances			
Fiscal Year	**PCA Number**	**Finding Description**	**Disallowed(Allowed) Amount**
2022	F800N	Sub-Vendor Reported Expenditures (440) did not agree to GL	$ 3,329
2022	F827N	Sub-Vendor Reported Expenditures (440) did not agree to GL	4,758
Total Variances FY2022			8,087
Total Variances Disallowances			**$ 8,087**

Criteria

The Standards for Audit of Human Services Sub-Vendors Section III.C.1"Vendor responsibilities states*: "The standards set forth in this document shall apply to all MDH human services vendors that award all or a portion of their funds received from MDH to sub-vendors to provide services. Vendors are to comply with these requirements and to communicate them to their sub-vendors. These standards shall also apply when a sub-vendor contracts with its own sub-vendor....*

a. *Audits of sub-vendors: Each vendor is responsible for conducting or contracting for regular audits of sub-vendors as set forth in sections D. (2) and E. (1 through 4) and consistent with the requirements of these standards.*
b. C*ontrols over sub-vendors: Each vendor is responsible for having adequate controls and monitoring procedures over its sub-vendors. These controls should include, but not be limited to, properly executed sub-vendor contracts, periodic progress and fiscal reports, review of audit reports and site visits to sub-vendors..."*
c. *Review of other audits: The vendor shall document annually that it has determined whether the sub-vendor has had an audit performed. (Even if DHMH does not require an audit, a sub-vendor may have had an audit performed to meet the requirements of another funding source.) If a vendor determines that a sub-vendor has had an audit performed, they shall document that they have requested and reviewed the audit report and any management letter prepared in conjunction with it. The vendor should review the audit findings to determine if conditions exist that might prevent the sub-vendor from delivering services or fulfilling the terms and conditions of its contract with the vendor".*

. The Standards for Audit of Human Services Sub-Vendors Section III.D.2 states: "Cost reimbursement contracts:

a. Sub-vendors with cost-reimbursement contracts of any amount must submit the MDH 440 (Annual Report) to the vendor and must certify that the reported expenditures and revenues are true and correct. The vendor shall carefully review the sub-vendor's MDH 440 to determine that it is correct and reasonable, and that the sub-vendor stayed within budgetary limits....

b. Cost reimbursement contracts totaling over $100,000 must be audited by the vendor as set forth in paragraph E below."

The Standards for Audit of Human Services Sub-Vendors Section III.E.3 Vendors responsibilities for sub-vendor audits states:

(i) Selection of auditors: Auditors may be chosen from one of three sources: vendor's in-house staff, independent auditors under contract with the vendor, or independent auditors under contract with the sub-vendor....
(ii) Scope of Audit: Each audit of a sub-vendor should include the following areas: verification of the information reported on the MDH 440....
(iii) Content of audit report...Each report issued for a sub-vendor audit should provide sufficient schedules, forms, analysis, etc., to allow the reader to evaluate the results of the subcontracted service during each of the contract fiscal years (ending June 30) separately and isolated from the sub-vendor's total operations.; The audit report must provide a statement of revenues and expenditures that details total revenues and allowable expenditures and the amount due to the vendor for each contract that the sub-vendor has with the vendor....."

The Standards for Audit of Human Services Sub-Vendors Section III.E.4*: "Vendors review of sub-vendor audit states: " The vendor is responsible for reviewing the audit report and management letter after each sub-vendor audit is completed...The vendor should determine if: i. the sub-vendor utilized MDH funds in the appropriate manner as detailed in the approved budget....the vendor*

should retain audit reports and written documentation of follow-up results for five years after the due dates.....c. Vendor's requirement to submit a revised 440: If a sub-vendor audit reveals that adjustment to the financial information reported on the MDH 440 is necessary, it is the vendor's responsibility to submit a revision of its own 440 to the Division of Program Cost and Analysis (DPCA) within 60 days of the issuance of the final report..... if funds are due back to MDH, the vendor shall return the funds along with the revised 440 and an explanatory letter..."

Recommendation 13

To avoid future disallowances, the OIGH recommends ChCHD:

a. **Ensure all sub-vendors have a written executed Contract/MOU.**
b. **Ensure all sub-vendor contracts are current and reflect all Contract amounts.**
c. **Review all Sub-Vendor MDH Form 440s in a timely manner, document and date this review and retain for future reference.**
d. **Ensure all sub-vendor expenditures are posted to the correct line item.**
e. **Ensure that all Sub-Vendors contracts are both monitored and that the monitoring is signed and dated and retained for future reference.**
f. **Ensure that Sub-Vendor audits comply with section III of MDH's Standards for Audit of Human Service Sub-Vendor's which includes providing a separate profit/loss activity schedule for each of the MDH grant's related 440 form to allow the reader to evaluate the results of the 440 audit separately and isolated from the sub-vendor's total operations.**
g. **Ensure all cost-reimbursement contracts exceeding $100,000 are audited.**
h. **Ensure all Sub-Vendor audit reports are reviewed, and the review is documented for future reference.**
i. **Ensure all expenditures recorded in Sub-Vendor audit reports agree with amounts reported on Sub-Vendor MDH Form 440's.**
j. **Obtain and review in timely manner all Sub-Vendor MDH Form 440 expenditures before making payments to avoid possible over/under payments and document and retain the review for future reference.**

Cost disallowances resulting from the finding above total $8,087 due to MDH.

Equipment

Finding 14 – Improper sales tax charge on MDH Contract
Sales tax totaling $51 were improperly charged to MDH Contract.

Analysis

The OIGH review of ChCHD's equipment purchases during the audit period disclosed that one equipment invoice in FY21 included a charge for sales tax in the amount of $51 to contract CA006CRF (F903N). The inclusion of sales tax on the invoice resulted in an improper expenditure on program funds, as health departments are typically exempt from paying State sales tax on purchases for official use. This resulted in a cost disallowance of $51.

Criteria

Comptroller of Maryland General Accounting Division Accounting Procedures Manual states*: "Since the State of Maryland is exempt from all forms of taxes, except excise tax on air flights, tax items should not be included in any invoice payments.*

Recommendation 14
The OIGH recommends ChCHD:
Review all invoices carefully to ensure no sales tax is paid and charged to the state contract.

Cost disallowances resulting from the finding above total $51 due to MDH.

Finding 15 – Missing Equipment
ChCHD did not always safeguard and account for all equipment purchased under MDH Funded programs.

Analysis
The OIGH's review of ChCHD's physical inventory documentation disclosed that 11 equipment items were missing during the physical inventory count. The last recorded inventory dates for these items ranged from 2017 to 2021, indicating that periodic physical inventories were not consistently performed. See the schedule below for details:

Charles County Health Department
Schedule of Missing Equipment
Audit Period FY2021 to FY2023

Barcode Number	PCA Number	Finding Description	Item Details	Acquisition Cost	Last Inventory Date
5183	F903N	Missing Item	TESTING COVID SAIL SIGN KIT	$ 463	10/29/2021
4744	F404N	Missing Item	G3 SERIES AIR PURIFIER 300 SQ FT	399	10/1/2021
4018	F841N	Missing Item	KEEP YOUR CHILD DRUG FREE PRESENTATION DISPLAY	249	11/29/2021
4055	F909N	Missing Item	ERGOTRON DESKTOP WORK STATION	419	6/27/2018
4992	F903N	Missing Item	COOL CUBE 08	799	8/3/2021
3844	F713N	Missing Item	OMRON DIGITAL BLOOD PRESSURE MONITOR	650	8/14/2018
3845	F713N	Missing Item	OMRON DIGITAL BLOOD PRESSURE MONITOR	650	11/21/2017
3833	F690N	Missing Item	DRY ERASE EASEL	211	11/21/2017
2886	F557N	Missing Item	First Aid Kit - Orange Bag	140	11/1/2021
4051	F557N	Missing Item	3M VERSAFLO 600 PAPR KIT WITH HOOD	1,248	9/22/2020
1652	F543N	Missing Item	Ultrasonic Scaler	687	6/8/2017
Total Cost Disallowances				**$5,916**	

Criteria

According to the Department of General Services (DGS) Inventory Control Manual, "*agencies are required to maintain strict accountability and safeguarding of all State property".*

DGS's Inventory Control Manual Section IV.02 Security Measures states*: "A. Agencies shall take every precaution that is practical or necessary to protect State property from being lost or stolen. B. Losses shall be investigated to determine the cause and to take corrective action to protect property against future loss occurrences".*

Additionally, Section IV.03 General Requirements establishes that all State-owned personal property must be properly controlled, safeguarded, and disposed of only in accordance with DGS procedures, prohibiting items from being stored, transferred, scrapped, junked, or otherwise removed from agency possession without proper authorization and documentation from the Inventory Standards and Support Services Division (ISSSD*).*

Recommendation 15

The OIGH recommends ChCHD:

a. Conduct and document annual inventory verification and update property records accordingly.

b. Complete physical inventory count shall be implemented immediately to reconcile all 11 missing items.

Cost disallowances resulting from the finding above total $5,916 due to MDH.

Finding 16 – Weaknesses in Equipment Inventory Control and Accuracy

ChCHD did not consistently comply with equipment inventory control requirements.

Analysis

The OIGH's review of ChCHD equipment inventory system disclosed that ChCHD did not always comply with the DGS Inventory Control Manual. For example:

- 21 Items were not tagged with "Property of the State of Maryland" tag, with two items having paper tags and one item having no tag at all.
- Two items showed discrepancies with property records, as one item not found in the recorded location and one item tag with different tag numbers.
- Management also did not document the review of certifying physical equipment. Additionally,
- No support for fiscal year 2021 and 2022 Control Account reconciliations was maintained, and ChCHD does not reconcile physical inventory to detail equipment records.
- Five equipment purchases were incorrectly posted to various line items.

Criteria

The DGS Inventory Control Manual, section .03. E. Equipment Identification states:

1. *"Capital equipment items shall be marked with a property identification number and words "Property of the State of Maryland". Agency designation is optional although recommended due to the use scanning equipment to take physical inventory and multiple agencies occupying the same building. The marking shall be conspicuously located on the*

top or side of items so as to be readily seen, and shall be applied in a neat and tasteful manner. (See Appendix V for recommended identification procedures.)

- ***a.*** *Permanent type labels that cannot be removed without damage to the item will be used on all capital equipment items.*
- ***b.*** *If permanent type labels are not practical, the surface of the items shall be etched or indelibly marked."*

The DGS Inventory Control Manual, section II.03.A states*: "A procedure for maintaining a capital equipment inventory system, manual or computerized, shall be written and implemented. A copy of the procedure shall be retained on file for reference and audit purposes. These requirements are applicable to each State-owned item of capital equipment within an organization's responsibility and on loan to the organization (refer to Section III .03 for additional information). The requirements do not apply to items temporarily assigned to an organization under the guidelines set forth in Section VI permanent records for which the lending organization is responsible. The following minimum data shall be maintained:*

1. *Item Identification consisting of at least the agency property identification number and description (refer to .03 E. of this Section)*

2. *Name of supplier and purchase order or other acquisition document number.*

3. *Acquisition cost and date.*

4. *Physical location of item.*

5. *Serial number, if any.*

6. *Source of funds.*

7. *Most recent physical inventory date.*

8. *Justification and authorization reference for transfer or disposal.*

9. *Detail inventory records and control accounts shall be maintained by category (equipment, motor vehicles, and livestock) of fixed assets.*

The DGS Inventory Control Manual, section II. 03 .C Reconciliation of Inventory Records states: *1. When the physical inventory is taken, inventory records shall be checked against the items inventoried to assure that records exist for each item, and that records for missing items are investigated, reported and removed in accordance with the procedures in Section V.*

2. An inventory control account is a summarized history of acquisitions and disposals and shall be maintained for each category of capital equipment independent of the detail records in either an automated or manual system. A sample format for an inventory control account appears as Exhibit 1 in Section VII. The ending balance of a control account should be equal to the net value

of the beginning balance plus acquisitions less disposals for the period being reported. Inventory records for capital equipment shall be reconciled with the covering control account at least quarterly for computerized systems and at least twice annually for manual systems. The total dollar value of inventory records covered by a control account should equal the account balance. If there is a difference, the transactions recorded during the reconciliation period shall be analyzed and the necessary adjustments made to the inventory records or to the control account as appropriate.

3. Adjustments to a control account balance or to the inventory records shall be approved by someone in authority not below the level of Chief Administrative Officer (or designee) of an institution or major unit within a department or independent agency.

4. The final control account reconciliation shall be certified in writing by someone in authority not below the level of Chief Administrative Office (or designee) of an institution or major unit within a department of independent agency. The reconciliation data and the certification shall be kept on file in the organization for reference and audit purposes and as prescribed by the agency's record retention schedule.

LHDFSM Section 2170.03, Annual Report Filing Deadline states, *"The MDH Form 440 must reflect the actual year to date expenses and receipts through the end of the fiscal year*." In addition, Section 2110.09, Unallowable Costs states*, "any cost not adequately documented is defined as an unallowable cost."*

Recommendation 16
The OIGH recommends ChCHD:

- **a. Ensure all Equipment Items are properly tagged with "The Property of State Maryland" tag.**
- **b. Ensure all equipment items agree with property records locations.**
- **c. Ensure management certifies physical equipment by signing and dating physical inventory documentation.**
- **d. Maintain support for control accounts for all fiscal years.**
- **e. Reconcile detailed inventory records to control accounts as outlined in the Inventory Control Manual.**
- **f. Reconcile physical inventory to detail inventory records as outlined in the Inventory Control Manual.**
- **g. Ensure all expenditures are posted to the correct line item.**

Information Technology Security

Finding 17 – Safeguarding Sensitive Data
ChCHD does not review SOC 2 Type 2 Report.

Analysis
The OIGH's review of Information Technology Security disclosed that ChCHD did not review independent security review (annual SOC 2 Type 2 report) from external third party to confirm that sensitive data was being effectively safeguarded.

Criteria
The American Institute of Certified Public Accountants (AICPA) has released recommendations on service organization audits. Customers, such as ChCHD, may request an independent auditor's report known as a System and Organization Controls (SOC) for Service Organizations report. SOC reports come in a variety of formats, with differing scopes and levels of review and auditing. The results of the auditor's review of controls in place and tests of operating effectiveness for the period under review are included in one type of report, known as a SOC 2 Type 2 report, and could include an evaluation of system security, data availability, processing integrity, data confidentiality, and privacy.

Recommendation 17
The OIGH recommends ChCHD:
Review SOC 2 Type 2 Report from external third party, document the review for future reference.

Finding 18 – Physical Access Control
ChCHD did not maintain an inventory of physical access devices.

Analysis
The OIGH review of ChCHD's Physical Access Controls during the audit period disclosed that Physical Access Devices were not inventoried on an annual basis.

Criteria
The State of Maryland Information Technology Security Manual, version 1.2, section Physical Access Control states: "The Maryland Agency must ensure that:
A. For environments containing systems categorized as Low and above:

- *Physical access authorizations are enforced for all physical access points including designated entry/exit facility access points and interior access points to the information system and components by:*
- *Verifying individual access authorization before granting access to the facility.*

B. For environments containing systems categorized as Medium and above:

- *Physical access audit logs for all physical access points including designated entry and exit facility points and interior access points where the information system resides are maintained.*
- *Access to areas officially designated as publicly accessible is controlled as appropriate (in accordance with the conducted risk assessment) using organization defined safeguards (security cameras)*
- *Visitors are escorted, and visitor activities are monitored when maintenance is performed on DoIT devices by outside vendors that do not have DoIT required access authorization.*
- *Keys and other physical access devices are secured.*

- *Controlling ingress/egress to the facility using methods including automated turnstiles, electronically locking doors, security cameras and/or guard stations.*
- *Physical access devices including keys, locks, card readers etc. are inventoried at least annually.*
- *Keys are changed when keys are lost, combinations are compromised, or individuals are transferred or terminated."*

Recommendation 18
The OIGH recommends ChCHD:
Ensure physical access devices are inventoried on annual basis, document the inventory status and maintain documentation for future review.

Finding 19 – Software Updates
ChCHD did not consistently update systems, resulting in unmitigated security vulnerabilities.

Analysis
The OIGH's review of ChCHD's Review on Provider's Physical Access Control during the audit period disclosed that the Provider did not ensure the consistent and complete application of system security updates across its information systems. Specifically, the review identified 23 systems where security patch deployment had failed, 57 systems that required a reboot to finalize the software update, and 177 systems that were categorized as highly vulnerable due to uncorrected flaws. This condition indicates a deficiency in maintaining system configuration and managing vulnerabilities, which increases the risk of unauthorized access or impact to the confidentiality, integrity, and availability of State-owned information.

Following the December 4, 2021, network security incident, the ChCHD achieved reconnection to the MDH Enterprise Network by electing reconnection using MDH Office of Enterprise Technology (OET) resources. Under this governance framework, MDH OET assumed primary responsibility for providing all required cybersecurity services, network administration, and software maintenance.

Criteria
The State of Maryland Information Security Policy Version 3.1, February 2013, requires agencies to implement operational security controls. Specifically*:*
SECTION 6.1 Configuration Management states that*, "System hardening procedures shall be created and maintained to ensure up-to-date security best practices are deployed at all levels of IT systems (operating systems, applications, databases and network devices)," and that "Network devices should be patched and updated for all security related updates/patches using automated tools when possible."* SECTION 6.7 System and Information Integrity require that: *"Agencies must identify, document, and correct information system flaws."*

Recommendation 19
The OIGH recommends ChCHD:
Coordinate with local IT personnel to ensure all system updates are completed.

Finding 20 – Contingency Planning Testing
ChCHD did not test its IT Disaster Recovery Plan annually.

Analysis
The OIGH review of ChCHD's Review on Provider's Contingency during the audit period disclosed that contingency plans for business-critical systems were not tested and exercised annually. This lack of periodic testing increases the risk that computing services may not be systematically and orderly resumed following a disruption or disaster.

Following the December 4, 2021, network security incident, the ChCHD achieved reconnection to the MDH Enterprise Network by electing reconnection using MDH Office of Enterprise Technology (OET) resources. Under this governance framework, MDH OET assumed primary responsibility for providing all required cybersecurity services, network administration, and software maintenance.

Criteria
The State of Maryland Information Security Policy Version 3.1, February 2013, requires agencies to implement operational security controls. Section 6.2, Contingency Planning, of the State of Maryland Information Security Policy, Version 3.1, states*: "Agencies shall develop, implement, and test an IT Disaster Recovery plan for all systems determined to be business critical. Creation, maintenance, and annual testing of a plan will minimize the impact of recovery and loss of information assets caused by events ranging from a single disruption of business to a disaster."*

Recommendation 20
The OIGH recommends ChCHD:
Coordinate with MDH-OET to conduct annual testing of contingency plans, document the test results, and retain the documentation for future reference.

Appendix 1 - Provider Responses

Charles County Department of Health

Dianna E. Abney, MD
Health Officer

Karen L. Waldbauer, MS
Deputy Health Officer

March 2, 2026

Chau Nguyen
Chief External Audit Division
Office of the Inspector General
Maryland Department of Health
201 West Preston St.
Baltimore, MD 21201

Dear Mr. Nguyen,

Charles County Department of Health (CCDoH) is in receipt of the Final Audit Report for July 1, 2020 through June 30, 2023. We are mindful of our fiduciary responsibilities as an Agency of the State and work hard to ensure that our financial matters are conducted in accordance with the Maryland Department of Health's Local Health Department Funding System Manual, Human Services Agreements Manual and approved contracts.

Our **Corrective Action Plan** for the Findings and Recommendations of the Audit are as follows:

1. **Patient Income Documentation Discrepancies** – CCDoH will strengthen our reconciliation process for patient income documentation. We will ensure there is consistency with recording information in the systems, and we will conduct periodic reviews for accuracy.

2. **Weaknesses in Patient Fee Application and Documentation** – CCDoH will obtain and verify patient proof of income consistently and update with any changes. This will ensure an accurate application of the sliding fee scale.

3. **Account Receivable Records Contain Negative Balances and Aged Debts** – CCDoH will continually run aging reports to make sure any accounts with a negative balance are addressed immediately. The duplicate payment postings should not occur as that was due to a change in system and when information transferred it posted a few payments.

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4. **Untimely Patient Billing** – CCDoH was unable to bill timely during the period of COVID and the network incident. We also transitioned to new software after the network incident causing a delay. We are now billing timely and will continue to ensure all patients are billed timely and in accordance with COMAR.

5. **Internal Control for Sick Leave** – CCDoH has begun to manually track the SL occurrences and documentation through a spreadsheet since workday does not generate a clear report for this. The HR team is tracking and monitoring to also make sure that if an employee requires counseling, they will notify the supervisor and follow-up to make sure that it has taken place and they have a copy of the counseling on file.

6. **Payroll Funding Percentages Inconsistent with Approved Documentation** –CCDoH will ensure all A-87 funding percentages align with approved work hour documentation.

7. **Inadequate Procurement Supporting Documentation** – CCDoH follows the county procurement policy. The policy was revised on 7/1/24. CCDoH will obtain competitive bidding documents in accordance with the county procurement policy which is now $50,000. Three quotes will be obtained for all purchases valued between $5,000 and $50,000 and one quote will be obtained for purchases between $2,500 and $5,000. Sole source documentation will be required and maintained in accordance with the procurement policy.

8. **Incorrect Line Item posting and Consultant Timekeeping** – CCDoH will ensure all consultant timesheets document time in and time out and that they are posted to the correct line item.

9. **Contract Monitoring and Vendor Business Status Verification** – CCDoH will ensure all vendors' business standing status are verified with the Department of Assessment and Taxation before entering into an agreement. CCDoH will ensure all vendors have completed contracts/MOUs and there is a process for updating the contracts with any and all amendments. Periodic internal reviews will be conducted to ensure accuracy of the documentation.

10. **Invoices Charged to Incorrect Fiscal Year and Incorrect Accounting Records** – CCDoH will ensure all expenditures are recorded to the correct line item. CCDoH will ensure all expenditure invoices are charged to the correct fiscal year.

11. **MA Trans Invoice and Patient Eligibility Review** – CCDoH will ensure all clients EVS checks are completed before service date. CCDoH does review the MA invoices, however, we didn't sign off showing review. We have started to initial and date all reviewed invoices before being processed.

12. **Overcharged Indirect Costs** – CCDoH will ensure indirect costs are applied at the correct rate.

13. **Insufficient Sub-Vendor Oversight** – CCDoH will follow the Standards for Audit of Human Services Sub-Vendors Section III.C.I.- Vendor responsibilities.

14. **Improper sales tax charge on MDH Contract** – CCDoH disagrees with this finding. The purchase was made as an urgent circumstance during the COVID pandemic from a vendor in California due to being able to timely receive the item. The purchase was made with a credit card, and the vendor charged us sales tax. An attempt was made to collect the sales tax back; however, we cannot make California comply with a State of Maryland tax exemption, therefore they did not return the $51 sales tax that was charged. This was the only invoice that was found during the audit that had a sales tax charged.

15. **Missing Equipment** – CCDoH conducts annual inventory and updates the records accordingly. When missing items were found, the missing items report was not completed, and the inventory did not get removed from the property records. We have completed the missing inventory report and submitted it to DGS. We will ensure this procedure is immediately followed when we find missing inventory items.

16. **Weaknesses in Equipment Inventory Control and Accuracy** – CCDoH will ensure all equipment is properly tagged and that all items agree with the recorded property location. Management will certify physical equipment by signing and dating the inventory documentation. CCDoH does have support for the control account but was missing FY21 and FY22 due to transition in staff and not having access to previous staff files. We have FY23 going forward and will continue to maintain as required. CCDoH will prepare all reconciliations as required per the DGS Inventory Control manual. All expenditures will be posted to correct line items.

Charles County Department of Health

17. **Safeguarding Sensitive Data** – CCDoH currently does review SOC 2 Type 2 reports, however we have not documented the review. We will document all reviews by signing and dating the report.

18. **Physical Access Control** – CCDoH ensure the physical access devices are inventoried on an annual basis, document the inventory status and maintain the documentation for future review.

19. **Software Updates** – Following the December 4, 2021 network security incident, CCDoH reconnected to the MDH Enterprise Network utilizing MDH Office of Enterprise Technology (OET) resources. Under this governance framework, MDH OET assumed primary responsibility for cybersecurity services, network administration, and software maintenance. CCDoH will coordinate with IT staff to ensure compliance.

20. **Contingency Plan Testing** – CCDoH disagrees with this finding. During parts of FY22 and FY23, we experienced the network incident and FY21 was the COVID pandemic. Both major events forced our agency to fully implement our contingency plan. Although we did not have an official "testing" of the plan, actually putting it into action proved we had one and that it worked. MDH OET assumed responsibility for CCDoH network administration which includes testing of the contingency plan. Going forward, MDH OET has taken the lead on testing the plan. CCDoH will follow up with MDH OET on an annual basis to ensure the testing is taking place.

We understand that this audit results in monetary findings and we will work to ensure all findings are resolved in future audits.

Sincerely,

Dianna E. Abney, MD
Health Officer

cc: Karen Waldbauer

AP
3-3-26

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Appendix 2 - Auditor comments to Provider Responses

Finding Number	Brief Description	ChCHD's Responses
14	Improper Sales Tax Charge on MDH Contract	CCDOH disagrees with this finding. The purchase was made as an urgent circumstance during the COVID pandemic from a vendor in California due to being able to timely receive the item. The purchase was made with a credit card, and the vendor charged us sales tax. An attempt was made to collect the sales tax back; however, we cannot make California comply with a State of Maryland tax exemption, therefore they did not return the $51 sales tax that was charged. This was the only invoice that was found during the audit that had a sales tax charged.
Auditor Comments: Upon review of the explanation and further examination of the supporting documentation, the OIGH maintains its position that the finding should stand. Although the vendor was located out of state and the purchase occurred under urgent circumstances during the COVID-19 pandemic, ChCHD still had the responsibility to ensure that Maryland sales tax exemption requirements were applied to the transaction. Documentation provided indicates that the sales tax charge was identified and that an initial attempt was made to address the issue; however, there is no evidence demonstrating that sufficient follow-up action was completed to resolve or remove the improper charge. Therefore, the finding remains unchanged.		
20	Contingency Plan Testing	CCDOH disagrees with this finding. During parts of FY22 and FY23, we experienced the network incident and FY21 was the COVID pandemic. Both major events forced our agency to fully implement our contingency plan. Although we did not have an official "testing" of the plan, actually putting it into action proved we had one and that it worked. MDH OET assumed responsibility for CCDoH network administration which includes testing of the contingency plan. Going forward, MDH OET has taken the lead on testing the plan. CCDoH will follow up with MDH OET on an annual basis to ensure the testing is taking place.
Auditor Comments: Upon review of the explanation and further examination of the supporting documentation, the OIGH maintains its position that the finding should stand and agrees to add a clarifying paragraph in the final report noting that ChCHD IT operations are managed by MDH Office of Enterprise Technology (OET). The paragraph will state: *"Following the December 4, 2021 network security incident, ChCHD reconnected to the MDH Enterprise Network utilizing MDH Office of Enterprise Technology (OET) resources. Under this governance framework, MDH OET assumed primary responsibility for cybersecurity services, network administration, and software maintenance."* The recommendation will be revised to emphasize coordination between ChCHD and appropriate IT personnel to ensure compliance with applicable requirements.		

Audit Team

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Audit Job Number: 337