



OFFICE OF THE INSPECTOR GENERAL FOR HEALTH

Wes Moore, Governor · Aruna Miller, Lt. Governor · Shelly Marie Martin, Inspector General

TO: Barbara Brookmyer, Health Officer
Frederick County Health Department

FROM: Shelly Marie Martin – *Shelly Marie Martin, Inspector General*
Inspector General

DATE: July 18, 2025

RE: Audit Report – Frederick 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.

Frederick County Health Department (FCHD), located in Frederick, 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. FCHD 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, 2024) FCHD received \$85,308,428 from MDH in support of its mission.

Results of Review

The OIGH determined that \$63 is due to MDH based on overtime reported in error. In addition, the OIGH identified several areas in which internal controls can be improved. Details regarding these issues, along with the OIGH's recommendations, are included in the attached report. The FCHD's responses to this audit are included as an appendix to this report. We have reviewed the corrective action plan and found it to be sufficient to address all audit issues.

The OIGH acknowledges the cooperation extended to us during the audit by FCHD. The OIGH also acknowledges FCHD's willingness to address the audit issues and implement appropriate corrective actions.

cc: Elizabeth Kromm, M.D., Acting Deputy Secretary for Public Health Services'

Office of the Inspector General for Health

Audit Report

July 18, 2025

Frederick County Health Department

July 1, 2020 through June 30, 2024



Maryland Office of the Inspector General for Health

Audit Report: Frederick County Health Department

The Office of the Inspector General for Health's (OIGH) External Audit Division conducted an audit of the accounts and records of Frederick County Health Department (FCHD) relative to its contracts (Schedule SC), for the period July 1, 2020, through June 30, 2024, 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 Population and Health Improvement (OPHI)

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 audit report dated September 27, 2022.

Audit Scope and Methodology

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, observations of FCHD operations, and tests of transactions. Generally, transactions were selected for testing based on auditor judgment, which primarily considers risk. Unless otherwise specifically indicated, neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, the results of the test 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 plans to arrange for such a review in the future. Until a Peer Review is conducted, 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 Overtime Cost Disallowances

Internal Control

FCHD'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 two recommendations contained in our prior audit report. Our review determined that the two recommendations were corrected.

Scope Limitation

Generally accepted government auditing standards require that we plan and perform an audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. We believe that the delay imposed by FCHD on our access to its records precluded

us from obtaining such evidence. Therefore, our audit did not constitute an audit as defined by those standards.

The FCHD audit was started in February 2025. During the period of February 2025 to June 2025, FCHD did not provide certain requested documents essential to the audit. These failures to provide requested documents impacted our ability to complete the audit promptly and efficiently.

Although we initially requested these documents in February 2025 and March and May 2025 and issued several reminders during the period from March and May 2025, no adequate supporting documents were ever provided to the OIGH.

Lack of Readily Available Documentation

Due to the inability to obtain requested documents, we were unable to perform the audit of the following program and area:

- Information Technology Security

Disclaimer of Opinion

Because of the significance of the matter described above, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion for the Information Technology Security. Accordingly, we do not express an opinion on this area.

Conclusion

As a result of procedures performed, in accordance with the examination objectives set forth above, the OIGH determined that \$63 is due to MDH. The following is a summary of the amount due:

Frederick County Health Department Summary of Amount Due to MDH Audit Period FY2021 to FY2024			
Finding Number	MDH Finding Description	Amount Due to MDH	Report Reference Page
1	Overtime reported in error	\$63	10
Total Amount Due to MDH		\$63	

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 **August 18, 2025**.

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						Schedule SC
FREDERICK COUNTY HEALTH DEPARTMENT						
SCHEDULE OF CONTRACTS AUDITED						
ALL ADMINISTRATIONS						
FISCAL YEARS 2021 THROUGH 2024						
CONTRACT	PCA	CONTRACT NAME	2021	2022	2023	2024
		PHPA - OPHI - IDEHA				
FHB76VIP	F612N	VIOLENCE AND INJURY PREVENTION	\$ 50,000	\$ -	\$ -	\$ -
AD705FLX	F655N	RYAN WHITE B FLEX-HEALTH SUPPORT SERVICES	-	576,849	-	-
AD832ADP	F500N	Ryan White Part B Supplement	254,668	-	-	-
AD772PSH	F807N	PROGRAM SUPPORT FOR HCV	10,620	10,620	10,620	10,620
AD790AHR	F810N	ACCESS HARM REDUCTION GRANT	309,855	570,059	751,811	751,811
MV611COV	F838N	COVID MASS VACCINATION CARES	520,676	520,676	-	-
FE711COV	F918N	FEMA EMERGENCY PROTECTIVE MEASURES	1,930,500	1,930,500	-	-
VC511COV	F919N	IMMUNOVACINES FOR CHILDREN COVID #4	-	863,705	775,927	-
CHC83ECM	F708N	CHILDHOOD LEAD POISONING PREVENTION	253,000	313,000	313,000	313,000
AD734SSP	F784N	SYRINGE SERVICES PROGRAM	68,750	-	-	-
AD397PRV	F765N	HIV PREVENTION SERVICES	54,905	65,513	65,513	70,000
AD710INT	F776N	INTEGRATION OF SEXUAL HEALTH IN RECOVERY	46,935	44,435	5,734	-
AD817COV	F757N	RYAN WHITE B COVID-19 RESPONSE	92,510	-	-	-
AD488RWS	F763N	RYAN WHITE B SUPPORT SERVICES	-	202,678	966,921	962,057
AD498CMA	F760N	AIDS CASE MANAGEMENT	469,309	98,569	125,000	113,000
CHA13TBC	F740N	TB CONTROL & PREVENTION SERVICES	-	2,000	18,447	26,200
CHA45STD	F741N	SEXUALLY TRANSMITTED DISEASE	89,755	51,600	118,380	132,652
CH366IMM	F747N	IMMUNIZATION-HEP-IAP,HEP-B	66,002	77,600	57,600	70,470
		Total PHPA-OPHI-IDEHA	\$ 4,217,485	\$ 5,327,804	\$ 3,208,953	\$ 2,449,810
		BHA				
AS006SAS	F840N	GENERAL SERVICES GRANT	\$ 643,554	\$ 424,555	\$ 310,008	\$ 637,737
BH011BUP	F804N	BUPRENORPHINE INITIATIVE	11,000	2,200	-	13,650
BH227CSS	F815N	MARYLAND RECOVERY NET (MDRN)-CLIENT SUPPORT SERVICES	36,600	36,600	36,600	36,600
MH626OTH	F818N	GENERAL FUND GRANT MENTAL HEALTH SERVICES	725,399	825,175	738,295	849,842
BH010CSF	F553N	988 STATE AND TERRITORY GRANT SUPP	-	-	-	388,000
MH621OTH	F819N	CONTINUUM OF CARE	303,175	321,355	323,275	313,147
MH622OTH	F823N	PATH GRANT	74,103	74,103	74,103	76,265
BH010STS	F552N	988 STATE AND TERRITORY GRANT SUPP	-	-	-	100,000
MH624OTH	F828N	FEDERAL FUND BLOCK GRANT MENTAL HEALTH SERVICES	121,236	121,236	121,236	181,236
AS131FED	F846N	FEDERAL FUND TREATMENT GRANT	413,352	413,352	413,352	413,352
AS187DCT	F854N	DRUG COURT SERVICES	59,326	59,326	59,326	59,326
BH036SOR	F936N	STATE OPIOID RESPONSE (SOR) III	-	-	-	181,500
BH275SCS	F882N	OPIOID TREATMENT PROGRAM	-	30,154	172,778	-
BH027SAM	F974N	COVID-19 TESTING AND MITIGATION	-	-	69,433	169,089
BH298MCS	F897N	CRITICAL TIME INTERVENTION	-	155,540	619,120	524,664
BH006MAR	F971N	NATIONAL SUICIDE PREVENTION HOTLINE TO 988 LIFELINE CA	-	104,781	138,309	155,045
BH008SAR	F972N	ARPA SABG	-	-	11,825	-
AS071TCA	F865N	TEMPORARY CASH ASSISTANCE (TCA)	57,991	57,991	57,991	57,991
AS122STP	F868N	SUBSTANCE ABUSE TREATMENT OUTCOMES PARTNERSHIP - STOP	580,025	601,476	601,476	601,476
BH006SRT	F752N	SUBSTANCE ABUSE TREATMENT SERVICES	45,746	45,786	74,498	74,498
BH122CRS	F753N	CRISIS SERVICES	862,830	862,830	862,830	862,830
BH235SUP	F756N	STATE OPIOID RESPONSE (SOR)	2,265	-	-	-
AS352ADM	F909N	ADMINISTRATIVE LAA	142,909	939,643	1,038,181	1,220,587
BH001SCA	F634N	988 STATE AND TERRITORY IMPROVEMENT	-	-	-	270,448
BH003SE	F988N	MARYLAND 988 SYSTEM	-	-	343,131	-
BH004STC	F983N	988 LIFELINE CRISIS HOTLINE SERVICES	-	-	66,522	66,522
AS006SAS	F826N	SUBSTANCE USE SERVICES ROLLOVER	\$ 816,734	341,245	454,673	268,497
MH626OTH	F827N	MENTAL HEALTH ROLLOVER FUNDS	85,889	62,313	134,073	207,193
		Total BHA	\$ 4,982,134	\$ 5,479,661	\$ 6,721,035	\$ 7,729,495

		OES				
MA290ACM	F731N	PWC ELIGIBILITY	\$ 630,517	\$ 630,517	\$ 642,984	\$ 660,638
		Total OES	\$ 630,517	\$ 630,517	\$ 642,984	\$ 660,638
		OPHI				
MU008OMP	F870N	OPIOID MISUSE PREVENTION PROGRAM	\$ 88,679	\$ 88,679	\$ 88,679	\$ 88,679
MU532ADP	F841N	SUBSTANCE ABUSE PREVENTION	267,984	267,984	267,984	267,984
MU338PFS	F842N	PARTNERSHIP FOR SUCCESS	35,936	-	-	-
MU630COV	F798N	SUBSTANCE ABUSE PREVENTION COVID SUPPLEMENT	-	84,461	131,014	-
MU011OFR	F802N	AMERICAN RESCUE PLAN ONE-TIME SUPPLEMENTAL FUNDING	-	59,973	59,973	59,973
CDC11HRU	F979N	CDC DISPARITIES GRANT	-	-	442,965	276,863
CH562CFT	F400N	CORE PUBLIC HEALTH SERVICES	2,668,845	3,015,933	4,354,274	5,093,376
		Total OPHI	\$ 3,061,444	\$ 3,517,030	\$ 5,344,889	\$ 5,786,875
		OHS				
MA015EPS	F730N	ADMINISTRATIVE CARE COORDINATION	\$ 268,602	\$ 245,960	\$ 316,000	\$ 316,000
MA129GES	F720N	LHD ASSESSMENT GRANT	32,099	32,099	32,099	32,099
MA352GTS	F738N	GENERAL TRANSPORTATION GRANT	1,050,945	1,246,642	1,518,432	1,835,784
		Total OHS	\$ 1,351,646	\$ 1,524,701	\$ 1,866,531	\$ 2,183,883
		OP&R				
CH010COV	F813N	PUBLIC HEALTH CRISIS RESPONSE-COVID19	\$ 36,009	\$ -	\$ -	\$ -
CH817PHP	F558N	CITIES READINESS INITIATIVE	79,484	80,333	95,396	101,468
PH011CRW	F924N	CDC CRISIS COOPERATIVE AGREEMENT	-	359,474	746,863	247,372
CP018CVD	F907N	COVID-19 REVENUE LOSS ASSISTANCE	178,743	-	-	-
PH004OAD	F808N	MARYLAND OPIOID ACADEMIC DETAILING PILOT PROJECT	25,553	-	-	-
CH817PHP	F557N	PUBLIC HEALTH EMERGENCY PREPAREDNESS	246,606	256,245	263,383	363,383
		Total OP&R	\$ 566,395	\$ 696,052	\$ 1,105,642	\$ 712,223
		PHPA - FHA				
CH537CPE	FC01N, FC02N, FC03N, FT02N- FT06N	CANCER PREV, EDUC, SCRIN, DIAG-NON CLINICAL	\$ 316,860	\$ 317,731	\$ 346,361	\$ 321,229
CH629TPG	F706N	TOBACCO USE PREV COMMUNITY-BASED	168,101	157,104	171,876	171,876
FHD97TSC	F673N	TOBACCO - ENFORCEMENT INITIATIVE SUPPORT SYNAR COMPLIANCE	60,000	60,000	70,000	80,000
FH433CBC	F676N	CDC BREAST & CERVICAL CANCER TREATMENT	198,000	198,000	303,000	280,401
W1293WIC	F705N	WOMEN, INFANTS, AND CHILDREN FOOD PROGRAM	982,268	1,048,540	1,162,545	1,243,768
FH004DCS	F565N	DIABETES	-	-	-	20,000
FH004QIH	F736N	QUALITY IMPROVEMENT IN HEALTH SYSTEMS	123,888	123,888	123,888	-
FHA90CDT	F667N	BREAST & CERVICAL CANCER DIAGNOSIS, CASE MGMT & TREATMENT	134,700	140,000	243,437	285,018
CH473OIP	F543N	ORAL DISEASE & INJURY PREVENTION	47,296	50,000	50,000	50,000
FH576CHC	F817N	CHILDREN WITH SPECIAL HEALTH CARE NEEDS	1,250	-	-	-
ID911EDG	F829N	ENHANCING DETECTION GRANTS - ELC	932,430	310,810	-	-
IZ811COV	F836N	COVID IMMUNIZATION CARES I	148,741	-	-	-
CH011TDC	F931N	TOBACCO, DIABETES AND CHRONIC DISEASE PREVENTION AND MANAGEMENT	-	-	145,833	175,833
ID935EDE	F795N	ENHANCING DETECTION GRANTS - ELC	-	1,931,192	377,880	-
FH006ASR	F928N	ENHANCED ALZHEIMER'S SERVICES AND RESEARCH	-	-	-	75,000
CH00FOFO	F977N	CANCER AND CHRONIC DISEASE BUREAU	-	20,000	20,000	-
FHD70SQI	F696N	SURVEILLANCE AND QUALITY IMPROVEMENT	27,000	27,000	27,000	27,000
FH623CHI	F915N	MATERNAL HEALTH	150,195	150,195	150,195	150,195
		Total PHPA-FHA	\$ 3,290,729	\$ 4,534,460	\$ 3,192,015	\$ 2,880,320
		DSPHS				
ARP11SLI	F501N	STRENGTHENING LOCAL HEALTH DEPARTMENT INFRASTRUCTURE	\$ -	\$ 166,744	\$ 166,744	\$ -
AS010PHI	F522N	STRENGTHENING MD PUBLIC HLTH INFRASTRUCTURE	-	-	-	199,423
AS445ODA	F755N	OVERDOSE DATA TO ACTION-PREVENTION	167,784	167,784	144,081	-
		Total DSPHS	\$ 167,784	\$ 334,528	\$ 310,825	\$ 199,423
		Totals Dollars Audited by Fiscal Years	\$ 18,268,134	\$ 22,044,753	\$ 22,392,874	\$ 22,602,667
		Total Number of Contracts Audited	236			
		Total Contract Dollars Audited	\$ 85,308,428			

Findings and Recommendations

Payroll

Finding 1 – Deficiencies in Employee’s Overtime Controls

Internal control weakness for employee overtime pre-approval and uncorrected erroneous payment.

Analysis

The OIGH's review of FCHD's internal controls over employee overtime revealed the following:

- **Non-Compliance with Pre-Approval Policy:** FCHD did not consistently adhere to its internal overtime policy. A review of 25 employee timesheets disclosed nine instances where required pre-approval documentation for overtime hours were absent.
- **Failure to Correct Erroneous Overtime Payment:** FCHD failed to submit a Timesheet Change Form to correct an erroneous overtime payment. An employee's 4.5 hours of leave entered on May 21, 2024, incorrectly triggered 0.5 hours of paid overtime for the week. Despite identifying the error, the required correction form was not submitted, resulting in an unallowable overtime payment of \$63 for BH006SRT in FY2024.

Criteria

According to the FCHD policy, *all overtime must be pre-approved by a supervisor and adequately documented. Additionally, any corrections to time records must be supported by a signed Timesheet Change Form. These controls are required to ensure compliance with federal cost principles (2 CFR §200.430) and to safeguard public funds.*

The Maryland Employee Handbook; section VII. HOURS OF WORK: “E. Overtime, i.e. time worked beyond the normal schedule, must be approved in advance by supervisor”

Recommendation 1

The OIGH recommends that FCHD:

- a. Implement stronger controls to ensure that employees’ pre-approval of overtime including detailing the reason and needs for such overtime is documented with prior written approval.**
- b. Ensure that corrections to timesheets are completed in a timely manner using the approved change form.**
- c. Provide refresher training to supervisors and timekeepers on proper overtime authorization and correction procedures.**

Cost disallowances resulting from the finding above total \$63 due to MDH.

Equipment

Finding 2 – Internal Control Weakness on Equipment Inventory

Several inventory items were missing.

Analysis

The OIGH's review of FCHD's inventory records identified several state-funded equipment items as missing. However, these items have received official approval from the Department of General Services (DGS) for removal from FCHD's inventory. Consequently, no cost disallowances are associated with this finding.

Criteria

The 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".

Recommendation 2

The OIGH recommends that FCHD:

Ensure accountable offices within each building or program to adequately control the equipment inventory within their respective units.

Finding 3 – Incorrect Classification of Equipment Purchases

FCHD incorrectly classified equipment as supplies.

Analysis

The OIGH's review of FCHD's inventory revealed that five equipment purchases made during Fiscal Years 2023 and 2024 were incorrectly classified as supplies rather than capital equipment expenses in the general ledger despite being recorded and tagged as inventory. This misclassification impacts the accuracy of capital asset reporting, leading to inaccurate asset tracking and misstated financial records.

Criteria

The Local Health Department Funding System Manual (LHDFSM) Section 2080.05: Expense Classification and Posting stated, "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 3

The OIGH recommends that FCHD:

- a. Ensuring that all equipment purchases are reviewed and properly classified at the point of entry.**
- b. Conducting periodic internal audits to verify compliance with equipment tracking and reporting standards.**

Appendix – Agency’s Responses



Chau Nguyen
Acting Chief Audit Division
Maryland Department of Health
Office of the Inspector General for Health

July 2, 2025

Dear Mr. Nguyen:

The Frederick County Health Department (FCHD) has received the Draft Audit Report for fiscal years 2021 through 2024. We concur with the audit findings and recommendations, as outlined below.

I. Payroll – Deficiencies in Employee’s Overtime Controls

The OIGH recommends that FCHD:

- a. Implement stronger controls to ensure that employees’ pre-approval of overtime including detailing the reason and needs for such overtime is documented with prior written approval.*
- b. Ensure that corrections to timesheets are completed in a timely manner using the approved change form.*
- c. Provide refresher training to supervisors and timekeepers on proper overtime authorization and correction procedures.*

FCHD will provide refresher training to supervisors and timekeepers on proper overtime authorization and correction procedures.

II. Equipment – Internal Control Weakness on Equipment Inventory

The OIGH recommends that FCHD: Ensure accountable offices within each building or program to adequately control the equipment inventory within their respective units.

FCHD will continue to remind staff that the property officer needs to be informed prior to the disposal of any equipment, and we will continue to track and monitor inventoried equipment and report any missing or stolen equipment to MDH.

III. Equipment – Incorrect Classification of Equipment Purchases

The OIGH recommends that FCHD:

- a. Ensuring that all equipment purchases are reviewed and properly classified at the point of entry.*
- b. Conducting periodic internal audits to verify compliance with equipment tracking and reporting standards.*

FCHD will classify all inventoried items as equipment, and continue to track, monitor, and report on inventoried equipment.



Barbara A. Brookmyer, M.D., M.P.H. • Health Officer

350 Montevue Lane • Frederick, MD 21702

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Thank you for your Office's review of our procedures. It is always good to have fresh eyes look at the processes and procedures that are in place, and we will continue to review our processes regularly.

Sincerely,

Barbara Brookmyer

Digitally signed by Barbara Brookmyer
Date: 2025.07.02 09:55:56 -0400

Barbara Brookmyer, M.D., M.P.H.
Health Officer

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