Maryland
OFFICE OF THE INSPECTOR GENERAL FOR HEALTH

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

TO: Ms. Kelly Savoca, CFO
Alliance, Inc.

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

DATE: April 28, 2026

RE: Desk Audit Report – Alliance, Inc.

Background

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

The Alliance, Inc., located in Timonium, Maryland, is a nonprofit organization established to support individuals with intellectual and developmental disabilities. During the audit period (July 1, 2021 to June 30, 2024), Alliance, Inc. received $397,371 from MDH to support its mission.

Results of Review

The OIGH determined that no money is due to either party.

We also wish to acknowledge the cooperation extended to us during the audit by Alliance, Inc.

cc: Marlana Hutchinson, Deputy Secretary, Developmental Disabilities Administration, MDH
Robert L. White, FACHE, MBA, MHA, Chief Operating Officer, Development Disabilities Administration, MDH

Office of the Inspector General for Health

Desk Audit Report

April 28, 2026

Alliance, Inc.

July 1, 2021 through June 30, 2024

Maryland

OFFICE OF THE INSPECTOR GENERAL FOR HEALTH

Maryland Office of the Inspector General for Health

Desk Audit Report: Alliance, Inc.

The Office of the Inspector General for Health's (OIGH) External Audit Division has performed a desk audit on the accounts and records of Alliance, Inc., relative to its contracts with the Maryland Department of Health (MDH), Development Disabilities Administration (DDA) for the period July 1, 2021 through June 30, 2024.

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 the MDH's Human Services Agreements Manual (HSAM).

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 tentatively arranged for a peer review to take place in May 2027. 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:

- Schedule SC: Schedule of Contracts Audited

Internal Control
Alliance'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. As this was a desk audit, OIGH did not assess Alliance, Inc's internal control system.

Prior Audit Report
Our review of the prior audit determined that there were no recommendations to review.

Conclusion
As a result of procedures performed, in accordance with the examination objectives set forth above, the OIGH determined that no money is due to either party.

We would like to take this opportunity to thank the staff of Alliance, Inc., for their cooperation and assistance during our examination.

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 May 28, 2026.

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Schedule SC

ALLIANCE, INC.
SCHEDULE OF CONTRACTS AUDITED
FISCAL YEARS 2022 THROUGH 2024

CONTRACTS	PCA	PROGRAM	2022	2023	2024
		DDA			
MR950SLS	P210G	INDIVIDUAL SUPPORT SERVICES	$ 163,274	$ 152,740	$ 81,357
		Total Contract Dollars Audited by Fiscal Year	**$ 163,274**	**$ 152,740**	**$ 81,357**
		Total Number of Contracts Audited			**3**
		Total Contract Dollars Audited			**$ 397,371**

Audit Team

Chau Nguyen, CPA
Chief Auditor

Yvette Gorham-Dickens
Audit Supervisor

Audit Job Number: 353