OCA 3-Year (FY2027-FY2029) Oversight Audit Plan									
	Subject Area	**Program Administration**	**Start Date**	**End Date**	**Last Time Audited in Past Decade**	**Selection Basis**	**Priority Areas (Suggested Scope)**	**Anticipated/Expected Outcome**	**Why Conduct this Audit**	**Estimated Duration**
Annual OCA Engagements										
1	Procurement Card Program	Office of Central Services	October 2026	April 2027	FY 2026	• Proposed to strengthen oversight and evaluate the adequacy of internal controls in high-risks areas. • Prioritized based on risks identified during the recently completed organization-wide risk assessment.	High-risk transaction testing	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program managing, monitoring, and compliance practices.	This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
2	Special Community Benefit Districts (SCBDs)	Office of Finance / Office of Budget	September 2026	December 2026	FY 2025	Annotated Code of Maryland, Local Government Article § 16-308	Examination of required financial statements	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	3 months
FISCAL YEAR 2027										
OCA Non-IT Engagements										
1	Length of Service Award Program (LOSAP)	Fire Department	July 2026	January 2027	No prior OCA audit	Various	Eligibility determination and verification / Accuracy of benefit calculations and payments	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program managing, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
2	Annual Budget Process	Office of Budget	January 2027	May 2027	No prior OCA audit	Prioritized based on risks identified during the recently completed organization-wide risk assessment.	CIP / Personnel Turnover / Community Grants	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	4 months
OCA IT Engagements										
3	Identity and Access Management	Office of Information Technology	July 2026	January 2027	No prior OCA audit	• Prioritized based on information technology risks identified during the enterprise IT risk assessment. • Proposed to strengthen oversight following the recent county cyber attack.	User provisioning and deprovisioning, privileged access management, authentication mechanisms, and periodic reviews.	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
External IT Engagements										
4	Network Security Monitoring and Detection	Office of Information Technology	July 2026	January 2027	No prior OCA audit	• Prioritized based on information technology risks identified during the enterprise IT risk assessment. • Proposed to strengthen oversight following the recent county cyber attack.	Review of data egress/ingress controls in addition to alerting, escalation, analysis, and off-hours coverage subprocesses	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months

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Proposed OCA 3-Year (FY2027-FY2029) Oversight Audit Plan										
FISCAL YEAR 2028										
OCA Non-IT Engagements										
1	Disabled Veterans Property Tax Credit	Office of Finance	January 2028	May 2028	No prior OCA audit	Various	Application intake and processing / Financial accuracy and Tax Billing Adjustments	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	4 months
2	County Safeguards over Sensitive Records	TBD	July 2027	January 2028	No prior OCA audit	Prioritized based on risks identified during the recently completed organization-wide risk assessment.	Policies and procedures surrounding the storage and maintenance of personnel records.	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
3	County Procurement Program	Office of Central Services	July 2027	April 2028	No prior OCA audit	Prioritized based on risks identified during the recently completed organization-wide risk assessment	Purchasing process from beginning to end involving needs assessment, solicitation, bid, evaluation, etc.	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	10 months
OCA IT Engagements										
4	Information System Inventory	Office of Information Technology	July 2027	January 2028	No prior OCA audit	Proposed to strengthen oversight and evaluate the adequacy of internal controls in high-risks areas.	TBD	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
External IT Engagements										
5	Data Governance & Reporting Integrity	Office of Information Technology	July 2027	January 2028	No prior OCA audit	Prioritized based on information technology risks identified during the enterprise IT risk assessment.	Privacy violations, compliance gaps, or misinformed decision-making do to weaknesses in data classification	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 mos.

Proposed OCA 3-Year (FY2027-FY2029) Oversight Audit Plan

	Subject Area	Program Administration	Start Date	End Date	Last Time Audited in Past Decade	Selection Basis	Priority Areas (Suggested Scope)	Anticipated/Expected Outcome	Why Conduct this Audit	Estimated Duration
FISCAL YEAR 2029										
OCA Non-IT Engagements										
1	Sales and Use Tax Adjustment	Office of Finance	July 2028	January 2029	No prior OCA audit	Various	Timeliness of adjustments and reconciliations / Accuracy and validity of adjustments	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
2	Aging and Disabilities Billing System	Department of Aging and Disabilities	July 2029	May 2029	No prior OCA audit	Prioritized based on risks identified during the recently completed organization-wide risk assessment	Internal controls supporting billing systems and programs	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	10 months
3	Overtime Pay	TBD	July 2028	January 2029	No prior OCA audit	• Proposed to strengthen oversight and evaluate the adequacy of internal controls in high-risks areas. • Special consideration to the Police Department, Department of Public Works, and Fire Department	TBD	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months
4	County Grant Processes	TBD	July 2028	April 2029	No prior OCA audit	Prioritized based on risks identified during the recently completed organization-wide risk assessment	TBD	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	10 months
OCA IT Engagements										
5	Asset Management and Technology Inventory	Office of Information Technology	July 2028	January 2029	No prior OCA audit	Prioritized based on information technology risks identified during the enterprise IT risk assessment.	Management and inventory processes and subprocess for hardware, software, data assets, and supplier-provided services.	• Identify opportunities to strengthen oversight, accountability and operational efficiency within the program. • Provide recommendations for improving program management, monitoring, and compliance practices.	OCA has not conducted oversight in this program in the last decade. This audit will lend valuable oversight to the progress and effectiveness of the program through identified program risks, and report results to stakeholders as to whether the applicable laws rules and regulations are being met.	6 months