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
Annual OCA Engagements										
1	Procurement Card Program	Office of Central Services	Oct	Apr	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 mos.
2	Special Community Benefit Districts	Office of Finance / Office of Budget	Sept	Dec	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 mos.
Fiscal Year 2027										
OCA Non-IT Engagements										
1	Length of Service Award Program (LOSAP)	Fire Department	Jul-26	Jan-27	• 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 mos.
2	Public Campaign Finance Reporting Requirements	Qualified, certified candidates participating in the Public Campaign Financing System	Jan-27	Mar-27	• No prior OCA audit	County Code §1-12-113	Eligible contributions; qualifying contributions; campaign expenditures; distributions of public contributions; the certified candidates Board certification report; and candidate applications for certification that the Board did not approve	Verify that participating candidates returned: any unspent funds per § 1-12-107(d); any funds mistakenly disbursed per § 1-12-106(j); and any unspent funds per § 1-12-108(b)	Because of a newly issued State mandate that has been adopted via the County Code, this will be the inaugural audit of the subject area identified. In turn, this audit will lend valuable oversight to the progress and effectiveness of the program through verifiable program risks, and report results to stakeholders as to whether the applicable laws, rules and regulations are being met.	4 mos.
3	Annual Budget Process	Office of Budget	Jan-27	May-27	• 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 mos.
OCA IT Engagements										
4	Identity and Access Management	Office of Information Technology	Jul-26	Jan-27	• 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 mos.
External IT Engagements										
5	Network Security Monitoring and Detection	Office of Information Technology	Jul-26	Jan-27	• 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 mos.
Fiscal Year 2028										
OCA Non-IT Engagements										

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	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
1	Disabled Veterans Property Tax Credit	Office of Finance	Jan-28	May-28	• 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 mos.
2	County Safeguards over Sensitive Records	TBD	Jul-27	Jan-28	• 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 mos.
3	County Procurement Program	Office of Central Services	Jul-27	Apr-28	• 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.	9 mos.
	OCA IT Engagements									
4	Information System Inventory	Office of Information Technology	Jul-27	Jan-28	• 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 mos.
	External IT Engagements									
5	Data Governance & Reporting Integrity	Office of Information Technology	Jul-27	Jan-28	• 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.
	Fiscal Year 2029									
	OCA Non-IT Engagements									
1	Sales and Use Tax Adjustment	Office of Finance	Jul-28	Jan-29	• 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 mos.
2	Aging and Disabilities Billing System	Department of Aging and Disabilities	Jan-29	May-29	• 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.	4 mos.
3	Overtime Pay	TBD	Jul-28	Jan-29	• 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 mos.

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4	County Grant Processes	TBD	Jul-28	Apr-29	• 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.	9 mos.
	OCA IT Engagements									
5	Asset Management and Technology Inventory	Office of Information Technology	Jul-28	Jan-29	• 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 mos.