Audit Report

Maryland Thoroughbred Racetrack Operating Authority

October 2025

OFFICE OF LEGISLATIVE AUDITS
DEPARTMENT OF LEGISLATIVE SERVICES
MARYLAND GENERAL ASSEMBLY

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

October 10, 2025

Senator Shelly L. Hettleman, Senate Chair, Joint Audit and Evaluation Committee
Delegate Jared Solomon, House Chair, Joint Audit and Evaluation Committee
Members of Joint Audit and Evaluation Committee
Annapolis, Maryland

Ladies and Gentlemen:

We have conducted a fiscal compliance audit of the Maryland Thoroughbred Racetrack Operating Authority (MTROA) for the period beginning June 1, 2023 and ending June 30, 2025, the effective date of the law that terminated MTROA. Chapter 111, Laws of Maryland 2023, established MTROA as a public instrumentality of the State to maintain Maryland as a best-in-class thoroughbred horse racing venue. The 2025 Maryland Budget Reconciliation and Financing Act dissolved MTROA effective June 30, 2025 and designated the Maryland Economic Development Corporation and the Maryland Stadium Authority as MTROA's successors.

During its existence MTROA was responsible for studying and making recommendations for thoroughbred racing in the State, including the development of new and existing horse racing and training facilities, entering into purchasing and operating agreements with the prior racetrack owner, managing and overseeing day-to-day thoroughbred horse racing operations, live racing days, and related assets.

Our audit disclosed that MTROA did not establish written agreements with the Maryland Jockey Club (TMJC) which was responsible for thoroughbred racing in the State effective January 1, 2025. Specifically, MTROA did not establish written agreements with TMJC governing the terms of a $10 million working capital advance to TMJC and detailing each entities' roles and responsibilities for the management and operations of the Pimlico Race Course (Pimlico) and the training facilities. Such agreements are critical for establishing oversight over the $527 million that the General Assembly has committed to the redevelopment of Pimlico and training facilities.

Additionally, our audit disclosed that MTROA did not ensure that consulting contracts were in the State's best interest and that the related services were appropriate to pay. For example, our review of five consulting contracts with expenditures totaling $1.9 million disclosed MTROA procured all five contracts without seeking competition and without ensuring the reasonableness of the pricing. Furthermore, for four of the contracts with expenditures totaling $1.3 million, MTROA did not ensure the contracts included clearly defined deliverables and deadlines and that the related invoices were detailed. Therefore, there was a lack of assurance that invoices were appropriate to pay and that the services were provided timely.

Since MTROA has been dissolved, the Office of the Governor provided a response to this audit which is included as an appendix to this report. In accordance with State law, we have reviewed the response and, while the Office of the Governor generally agrees with the recommendations in this report, we identified certain instances in which statements in the response disagree or appear to be inconsistent with a report finding and recommendations. In each instance, we reviewed and reassessed our audit documentation, and reaffirmed the validity of our finding. In accordance with generally accepted auditing standards, we have included "auditor's comments" within the Office's response to explain our position. We will advise the Joint Audit and Evaluation Committee of any outstanding issues that we cannot resolve with the Office of the Governor.

We wish to acknowledge the cooperation extended to us during the audit by MTROA and the Office of the Governor's agreement to implement the audit recommendations.

Respectfully submitted,

Brian S. Tanen

Brian S. Tanen, CPA, CFE
Legislative Auditor

Background Information

Agency Responsibilities and Dissolution

Chapter 111, Laws of Maryland 2023, effective June 1, 2023 established the Maryland Thoroughbred Racetrack Operating Authority (MTROA) as a body politic and corporate and an instrumentality of the State of Maryland. The administrative affairs and activities of MTROA were directed and supervised by an executive director who was appointed by the 13-member MTROA.

The 2025 Maryland Budget Reconciliation and Financing Act dissolved MTROA, effective June 30, 2025. The Maryland Economic Development Corporation will assume MTROA responsibilities for the horseracing operations and community development projects; and the Maryland Stadium Authority will assume responsibilities relating to planning, designing, constructing, and owning the Pimlico Race Course (Pimlico) and a training facility. According to the State's records, MTROA's expenditures for fiscal year 2025 totaled approximately $13.5 million (see Figure 1).

Figure 1
MTROA Positions, Expenditures, and Funding Source

Full-Time Equivalent Positions as of June 30, 2025	
	Positions
Filled	4
Vacant	1
Total	**5**
Fiscal Year 2025 Expenditures	
	Expenditures
Salaries, Wages, and Fringe Benefits	$ 599,498
Technical and Special Fees	21,037
Operating Expenses	12,863,528
Total	**$13,484,063**
Fiscal Year 2025 Funding Source	
	Funding
Special Fund	$13,484,063
Total	**$13,484,063**

Source: State financial and personnel records

While in existence, MTROA was to maintain Maryland as a best-in-class thoroughbred horse racing venue. To that end, the law authorized MTROA to:

- Study and make recommendations for the best interests of thoroughbred racing;
- Develop new and existing horse racing and training facilities;
- Enter into agreements, leases, partnerships, or contracts necessary to support and sustain Maryland thoroughbred racing and wagering activity; and
- Authorize or create a separate body, entity, or holding company to carry out any provisions of the statute.

In January 2024, MTROA submitted the *Pimlico Plus Plan* report to the General Assembly. The report recommended the consolidation of racing at Pimlico in Baltimore City and that the State develop and own a training facility. Based in part on the *Pimlico Plus Plan* report, the General Assembly passed legislation that transferred ownership and operation of a thoroughbred racing facility in the State from private ownership to MTROA.

In May 2024, the Board of Public Works (BPW) approved the transfer and ownership of Pimlico from the private ownership by 1/ST Racing to MTROA for $1. The approval also included a lease agreement between 1/ST Racing and MTROA for use of Laurel Park while Pimlico was being renovated and transferred the right to conduct thoroughbred horse activities in Maryland to MTROA on January 1, 2025.[1]

On September 12, 2024, MTROA created The Maryland Jockey Club[2] (TMJC) as a not-for-profit entity to manage the State's day-to-day thoroughbred operations, wagering activity, and racing and community development projects on the State's behalf. TMJC began administering thoroughbred racing in Maryland effective January 1, 2025. On January 2 ,2025, MTROA provided $10 million in working capital to TMJC.

On May 7, 2025, after MTROA evaluated numerous sites, the BPW approved the purchase of Shamrock Farms in Carroll County for $4.5 million for a training facility. As of the time of our fieldwork, the purchase had not been finalized.

[1] 1/ST Racing agreed to conduct the Preakness in 2025 and 2026 to provide an orderly transition.
[2] TMJC is similar in name to the former, for-profit Maryland Jockey Club operated by 1/ST Racing.

Audit Scope

As noted above, this audit includes the operation of MTROA from its inception on June 1, 2023 through its dissolution effective June 30, 2025. During its existence, the primary activity of the MTROA related to obtaining ownership of Pimlico on behalf of the State, identifying a training facility site, a $10 million transfer of working capital to TMJC, and establishment and monitoring of various consulting contracts to further the planning, design, and development of Pimlico. As a result, our audit included a review of the following:

- MTROA Board Meeting minutes for informational purposes

- The MTROA plan for Maryland racing moving forward that resulted in the aforementioned *Pimlico Plus Plan*

- The acquisition of Pimlico on behalf of the State that was approved by BPW and the master agreement between MTROA and 1/ST Racing

- The results of evaluations of potential training facility sites[3]

This audit also included a review of certain consultant contracts entered into by MTROA based on significance and materiality. According to MTROA management, much of MTROA's time between January 2024 and June 2025, related to establishing TMJC and determining best approaches in areas such as clubhouse design, track layout, seating, amenities, parking needs, and consideration of events beyond racing.

While our audit included a review of the TMJC Articles of Incorporation to determine if operating agreements were in place between MTROA and TMJC, our audit did not include a review of TMJC operations, financial activity, or procedures and controls. Effective July 1, 2025, TMJC operates under the authority of the Maryland Economic Development Corporation.

[3] The determination of the final training facility site was not part of our audit objectives.

Findings and Recommendations

Long-Term Operating Agreement

Finding 1
The Maryland Thoroughbred Racetrack Operating Authority (MTROA) did not establish written agreements with the Maryland Jockey Club (TMJC) governing the terms of its $10 million working capital advance and each entities roles and responsibilities for the management and operations of the Pimlico Race Course (Pimlico) and training facilities.

Analysis
MTROA did not establish written agreements with TMJC governing the terms of the $10 million working capital advance it made to TMJC in January 2025.[4] MTROA also did not establish a long-term operating agreement (LTOA) governing each entities roles and responsibilities for the management and operations of the Pimlico and training facilities. We were advised by MTROA management that it began working on an agreement with TMJC in November 2024; but was unable to finalize the agreement prior to its sunset in June 2025.

State law authorizing the Maryland Stadium Authority (MSA) to issue State bonds to finance the construction of racing facilities also required the execution of an LTOA[5] to clarify the State's financial relationship with TMJC. In addition, a June 2025 sunset transition memo sent by MTROA to the State agencies that will assume responsibility for the TMJC activity further enumerated the need for an agreement. Specifically, the memo stated that "*MTROA has made multiple unsuccessful efforts to get this* [agreement] *accomplished. The absence of the agreements has implications for TMJC's 501(c)(4) status, potentially the tax treatment that will be afforded MSA's bonds and obviously in the long term should financial difficulties or conflicts of intent arise.*"

A written agreement with TMJC is also important because the General Assembly has authorized up to $527 million for the redevelopment of Pimlico and its training facility which TMJC operates. Furthermore, per State law,[6] the State is responsible for operational losses related to these venues.

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[4] According to a draft of the written agreement prepared in February 2025, the $10 million was characterized as an operating loan for working capital.
[5] Initially, State law required the LTOA to be completed prior to the issuance of bonds. However, with the passage of House Bill 352 in 2025, the requirement for a LTOA remains, but it is not a requirement before the issuance of bonds.
[6] State Government 9-1A-28 (b)(3)(iv).

Our review of LTOAs between two other states and their racetrack operators, and LTOAs created by another State agency identified language that would help the State ensure its financial investments and interests are protected. For example, the LTOAs included State oversight and specific conditions for revenue contracts (including concessionaires), sponsorships, procurements, debt, and audit and inspection rights. Moreover, it would be beneficial for certain key fiscal matters to be clarified, such as the terms of the aforementioned $10 million working capital advance. This would also include the State's role with the TMJC's budget process, financial and operational reporting, insurance policies and coverage, naming rights, and default scenarios.

Recommendation 1
We recommend the State enter into a LTOA with TMJC for both Pimlico and the training facility including the financial arrangement regarding the $10 million advance, controls to establish oversight and accountability over TMJC's work, and other key fiscal matters noted above.

Consulting Contracts

Background
State law exempted MTROA from most provisions of State procurement law. However, MTROA did not establish its own written procurement policies and procedures, as required by State law. During our audit period, MTROA procured 17 contracts with related expenditures[7] totaling $2.5 million, of which 13 contracts with related expenditures totaling $2.4 million were consulting contracts. The consulting contracts were for areas such as design, planning, economic development, marketing, branding, and accounting services. With the dissolution of MTROA, the Maryland Stadium Authority notified several consulting contractors that work on their contracts was being suspended.

[7] Due to certain contracts not having a not-to-exceed amount or other definitive contract terms such as maximum number of hours, we could not readily determine the total dollar amount of the contracts procured.

Finding 2
MTROA procured consulting contracts without ensuring that they were the best value, had clearly defined deliverables and deadlines, and that the related invoices were appropriate to pay.

Analysis
MTROA procured consulting contracts without ensuring that they were the best value, had clearly defined deliverables and deadlines, and that the related invoices were appropriate to pay. Our test of five material consulting contracts procured between July 2023 and July 2024 with expenditures totaling approximately $1.9 million disclosed the following:

- MTROA did not competitively procure these contracts and could not document that it ensured the related pricing was reasonable. For example, MTROA awarded a $1.1 million contract in June 2024 for consulting services for the design, planning, and development of Pimlico. While MTROA management advised that this vendor was selected because of its specialized experience, MTROA procured this contract without seeking vendors other than the awardee and accepted the vendor's pricing without assessing its reasonableness. Consequently, there was a lack of assurance that the State received the best value for the services provided.

- MTROA did not ensure that four of the contracts with expenditures totaling $1.3 million included clearly defined deliverables and deadlines. For example, one contract included the following language as a deliverable - *"provide continuous and intense focus on the project until its completion in 2027"*. In addition, while the contract required the vendor to provide recommendations in multiple areas, it did not specify how the recommendations were to be documented (such as in written reports or surveys) and did not include deadlines for implementation. MTROA management advised us that while it was aware that the vendor had made recommendations, it did not have any documentation of these recommendations.

- Invoices were not sufficiently comprehensive to enable MTROA personnel to determine that amounts invoiced were proper and that services were received prior to payment. For example, the aforementioned contract was billed on a monthly fixed fee basis, but the invoices did not include any detail or description of the work performed.

  Without defined deliverables, deadlines, and detailed invoices, there was a lack of assurance that invoices were appropriate to pay and that the services were provided. As of June 2025, payments to this vendor totaled approximately $413,000.

Recommendation 2
We recommend that the State

a. **ensure that consulting contracts provide the best value, including seeking multiple vendors and assessing the reasonableness of vendor pricing;**
b. **ensure that consulting contracts include clearly defined deliverables (for example documented work products) with deadlines or timelines for completion;**
c. **ensure that invoices are sufficiently comprehensive and verified prior to payment; and**
d. **investigate the propriety of the aforementioned invoices to ensure services were provided and recover any unsupported payments.**

Audit Scope, Objectives, and Methodology

We have conducted a fiscal compliance audit of the Maryland Thoroughbred Racetrack Operating Authority (MTROA) for the period beginning June 1, 2023 and ending June 30, 2025. The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As prescribed by the State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine MTROA's financial transactions, records, and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessments of significance and risk. The areas addressed by the audit included procurements and disbursements, examination of critical agreements, accounts receivable, corporate purchasing cards and equipment.

Our audit did not include certain support services provided by the Maryland Department of Labor (MDL) – Office of the Secretary predominantly from June 1, 2023 to March 2025. These support services (such as payroll, maintenance of accounting records, and related fiscal functions including vendor payments) are included within the scope of our audits of the MDL - Office of the Secretary.

Our assessment of internal controls was based on MTROA's procedures and controls in place at the time of our fieldwork. Our tests of transactions and other auditing procedures were focused on the transactions occurring during our audit period of June 1, 2023 to June 30, 2025, but may include transactions before or after this period as we considered necessary to achieve our audit objectives.

To accomplish our audit objectives, our audit procedures included inquiries of appropriate personnel, inspections of documents and records, tests of transactions, and to the extent practicable, observations of MTROA's operations. 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. As a matter of course, we do not normally use sampling in our tests, so unless otherwise specifically indicated, neither statistical nor non-statistical audit sampling was used to select the transactions tested. Therefore, unless sampling is specifically indicated in a finding, the results from any tests conducted or disclosed by us cannot be used to project those results to the entire population from which the test items were selected.

We also performed various data extracts of pertinent information from the State's Financial Management Information System (such as revenue and expenditure data). The extracts are performed as part of ongoing internal processes established by the Office of Legislative Audits and were subject to various tests to determine data reliability. We determined that the data extracted from these sources were sufficiently reliable for the purposes the data were used during this audit. Finally, we performed other auditing procedures that we considered necessary to achieve our audit objectives. The reliability of data used in this report for background or informational purposes was not assessed.

MTROA's management was 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 safeguarding of assets; and compliance with applicable laws, rules, and regulations are achieved. As provided in *Government Auditing Standards*, there are five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. Each of the five components, when significant to the audit objectives, and as applicable to MTROA, were considered by us during the course of this audit.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, 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.

Our reports are designed to assist the Maryland General Assembly in exercising its legislative oversight function 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.

This report includes a finding relating to conditions that we consider to be significant deficiencies in the design or operation of internal control that could adversely affect MTROA's ability to maintain reliable financial records, operate effectively and efficiently, and/or comply with applicable laws, rules, and regulations. Our report also includes a finding regarding significant instances of noncompliance with applicable laws, rules, or regulations. Other less significant findings were communicated to MTROA that did not warrant inclusion in this report.

The response from the Governor's Office, on behalf of MTROA, to our findings and recommendations is included as an appendix to this report. As prescribed in the State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise the Governor's Office regarding the results of our review of its response.

APPENDIX

THE OFFICE OF GOVERNOR
WES MOORE

October 8, 2025

Mr. Brian S. Tanen, CPA, CFE
Legislative Auditor
Office of Legislative Audits
The Warehouse at Camden Yards
351 West Camden Street, Suite 400
Baltimore, MD 21201

Dear Mr. Tanen:

Enclosed, please find responses to the audit report from the Office of Legislative Audits for the Maryland Thoroughbred Racetrack Operating Authority ("MTROA"), covering agency operations from its inception on June 1, 2023 through its dissolution on June 30, 2025.

If you have any additional questions or concerns, please do not hesitate to contact me at manny.welsh@maryland.gov.

Sincerely,

Emmanuel M. Welsh
Deputy Chief of Staff
Office of the Governor

CC: Craig A. Thompson, Chair, Maryland Stadium Authority
Michael Frenz, Executive Director, Maryland Stadium Authority
Tom Sadowski, Executive Director, Maryland Economic Development Corp.

Maryland Thoroughbred Racetrack Operating Authority

Agency Response Form

Long-Term Operating Agreement

Finding 1
The Maryland Thoroughbred Racetrack Operating Authority (MTROA) did not establish written agreements with the Maryland Jockey Club (TMJC) governing the terms of its $10 million working capital advance and each entities roles and responsibilities for the management and operations of the Pimlico Race Course (Pimlico) and training facilities.

We recommend the State enter into a LTOA with TMJC for both Pimlico and the training facility including the financial arrangement regarding the $10 million advance, controls to establish oversight and accountability over TMJC's work, and other key fiscal matters noted above.

Agency Response			
Analysis	Factually Inaccurate (In Part)		
Please provide additional comments as deemed necessary.	While documentation provided to – and information shared with – OLA suggests that it was the intent of MTROA to treat the $10 million working capital to TMJC as a loan, Chapter 410 of 2024 does not specify that the working capital authorized in the law be treated as one. As the MTROA Board did not conduct a vote on any agreements to clarify that the working capital was to be treated as a loan advance, or finalize any terms for repayment, the Office respectfully disagrees with the characterization of the working capital as an "advance."		
Recommendation 1	Disagree (In Part)	**Estimated Completion Date:**	1/2026
Please provide details of corrective action or explain disagreement.	An operating agreement is currently under development with the coordination of counsel for TMJC's responsibilities related to thoroughbred horse racing at Pimlico race course. We do however agree that MTROA should have executed their agreement with TMJC prior to January 1, 2025. We are in progress of expeditiously finalizing a new agreement that will include financial and operational reporting, audit and inspection rights, insurance policies and coverage, naming rights, and default scenarios prior to calendar year end. As stated previously, we disagree with the characterization of the $10 million working capital authorized in Chapter 410 of 2025 as an "advance." We will, however, commit to clarifying the terms and expectations for the $10 million working capital authorized for TMJC.		

	MSA acquired the training facility in August 2025. The training facility is being planned and developed as a separate project, and therefore, it would not be feasible to enter into an agreement for training facility operations at this time.

Auditor's Comment: While the Office of the Governor appears to agree with the recommendations, it disagrees with our use of the term 'advance' in our analysis, noting that the related legislation does not specify that the working capital authorized in the law be treated as a loan. However, as noted in Footnote 4, a draft of the written agreement prepared in February 2025 referred to the $10 million as an operating loan and as such, this description was included in our analysis. This terminology is also consistent with the description of the $10 million provided to us by MTROA management during our audit.

Maryland Thoroughbred Racetrack Operating Authority

Agency Response Form

Consulting Contracts

Finding 2
MTROA procured consulting contracts without ensuring that they were the best value, had clearly defined deliverables and deadlines, and that the related invoices were appropriate to pay.

We recommend that the State

a. **ensure that consulting contracts provide the best value, including seeking multiple vendors and assessing the reasonableness of vendor pricing;**
b. **ensure that consulting contracts include clearly defined deliverables (for example documented work products) with deadlines or timelines for completion;**
c. **ensure that invoices are sufficiently comprehensive and verified prior to payment; and**
d. **investigate the propriety of the aforementioned invoices to ensure services were provided and recover any unsupported payments.**

Agency Response			
Analysis	Accurate		
Please provide additional comments as deemed necessary.	While the Governor's Office cannot speak to the oversight practices prior to the *Budget Reconciliation and Financing Act of 2025* that dissolved MTROA effective June 30, 2025, the Office is actively working with the agencies that assumed responsibilities to ensure that proper processes, controls, and oversight functions are being conducted for future procurement contracts.		
Recommendation 2a	Agree	**Estimated Completion Date:**	July 2025
Please provide details of corrective action or explain disagreement.	As stated in the background, with the dissolution of MTROA, the Maryland Stadium Authority (MSA) notified several consulting contractors that work on their contracts was being suspended (which occurred in June 2025). MTROA Contracts were terminated July 2025, and any future services shall be procured by MSA or the Maryland Economic Development Corporation (MEDCO) in accordance with State procurement law and the respective procurement policies of MSA or MEDCO, as the circumstances may require.		

Maryland Thoroughbred Racetrack Operating Authority

Agency Response Form

Recommendation 2b	Agree	**Estimated Completion Date:**	N/A
Please provide details of corrective action or explain disagreement.	We agree that all contracts should include clearly defined deliverables. However, by nature, certain consulting services often may not be able to specify deadlines or timelines dependent on the complexity of the subject matter. Certain contracts examined by OLA were retained to provide as-needed expert analyses to MTROA.		
Recommendation 2c	Agree	**Estimated Completion Date:**	July 2025
Please provide details of corrective action or explain disagreement.	Future invoices will be reviewed to ensure they sufficiently described the details of the goods or services being paid including the date that the goods and services were rendered, and the date of invoice.		
Recommendation 2d	Agree	**Estimated Completion Date:**	2026
Please provide details of corrective action or explain disagreement.	MSA initiated investigation of the invoices provided by OLA when received in September 2025. To support MSA in this investigation, MSA has brought in an in-house auditor. Due to the contracts lacking clearly defined deliverables as detailed in the finding, the investigation completion date is currently unknown. However, any improper payments identified by the investigation will be pursued for recovery.		

Audit Team

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