

BIENNIAL AUDITS OVERSIGHT COMMISSION BRIEFING



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DEPARTMENT OF AUDITS
MARCH 24, 2021

AGENDA

1. Calendar Year 2020 Group B Biennial Audits
2. Summary of Audit Results – Performance Audits
3. Summary of Audit Results – Financial Audits
4. Status of Calendar Year 2021 Group A Performance Audits
5. Status of Calendar Year 2021 Group A Financial Audits

CALENDAR YEAR 2020 GROUP B BIENNIAL AUDITS

Agency	Financial Audit	Performance Audit
Baltimore Police Department (BPD)	August 18, 2020	June 11, 2020
Baltimore City Health Department (BCHD)	December 31, 2020	December 9, 2020
Department of Human Resources (DHR)	December 31, 2020	October 27, 2020
Department of Law (DOL)	December 31, 2020	December 31, 2020

CALENDAR YEAR 2020 GROUP B BIENNIAL AUDITS, CONTINUED...

Agency	Financial Audit	Performance Audit
Department of Planning (DOP)	October 14, 2020	October 7, 2020
Department of Recreation and Parks (DRP)	November 12, 2020	October 22, 2020
Department of Transportation (DOT)	November 19, 2020	August 3, 2020
Mayor's Office of Employment Development (MOED)	December 31, 2020	December 9, 2020

SUMMARY OF
AUDIT RESULTS –
PERFORMANCE
AUDITS

BCHD

Service	Performance Measure	2019		2018	
		Target	Actual	Target	Actual
307	Number of Clients Receiving Mental Health Services through the Public Behavioral Health System	60,000	58,567	60,000	55,833
717	Percent of Mandated Food Service Facility Inspections Completed	65.0	30.7	80.0	32.5
718	Percent of Tobacco Outlets Checked for Compliance with Baltimore City Laws	70	50	50	82

Source: FY 2018, 2019, 2020, 2021 Budget Books

BCHD, CONTINUED...

Service	Performance Measure	Finding
307	Number of Clients Receiving Mental Health Services through the Public Behavioral Health System	<ul style="list-style-type: none">• The BCHD's monitoring control for third party's performance needs to be established.• The FY 2016 and FY 2017 actual results were not consistently reported in multiple budget books.
717	Percent of Mandated Food Service Facility Inspections Completed	<ul style="list-style-type: none">• The BCHD targets continue to not be met and are not aligned with State requirements.
718	Percent of Tobacco Outlets Checked for Compliance with Baltimore City Laws	<ul style="list-style-type: none">• This performance measure does not accurately capture the overarching State requirements.

DOL

Service	Performance Measure	Type	2019		2018	
			Target	Actual	Target	Actual
862	Percent of Public Information Act (PIA) Requests Answered on Time	Effectiveness	90	86	90	100
869	Application Review / Process Turnaround Time (days)	Effectiveness	39	30	30	18
869	Application Initial Review Turnaround Time (days)	Effectiveness	30	30	15	8

Source: FY 2018, 2019, 2020 and 2021 Budget Books

DOL, CONTINUED...

Service	Performance Measure	Finding
862	Percent of Public Information Act Requests Answered on Time	<ul style="list-style-type: none">• The performance metric does not measure the actual response time for the entire Public Information Act process.
869	Minority and Women's Business Opportunity Office, Application Initial Review Turnaround Time (days) and Application Review / Process Turnaround Time (Days) Minority and Women's Business Opportunity Office	<ul style="list-style-type: none">• Actual amounts could not be validated.

MOED

Service	Performance Measure	Type	2019		2018	
			Target	Actual	Target	Actual
796	# of Ex-offenders who Received At Least One Service and Obtained Employment	Outcome	450	428	500	408
797	% of Youth Opportunity Participants who Avoid Becoming Involved in the Juvenile or Adult Criminal Justice System while Enrolled	Outcome	96	97	95	97
800	% of Enrolled Youth who Earn An Occupational or Educational Credential by the End of the Program	Efficiency	60	70	60	77

Source: FY 2018, 2019, 2020, and 2021 Budget Books

MOED, CONTINUED...

Service	Performance Measure	Finding
796	The Number of Ex Offenders Who Received At Least One Service and Obtained Employment	<ul style="list-style-type: none">• The MOED has consistently not met the targets established by City for FYs 2017 to 2019.

SUMMARY OF FOLLOW UP RESULTS - PERFORMANCE AUDITS

Agency	I	NI	PI	N/A	Total
BCHD		2	2	5	9
DOL	1	3			4

I=Implemented; NI = Not Implemented; PI = Partially Implemented' N/A = Not applicable

SUMMARY OF
AUDIT RESULTS –
FINANCIAL
AUDITS

SUMMARY OF CY 2021 BIENNIAL FINANCIAL AUDITS

Agency	Revenue	Expense	Payroll	Others
DHR			X	
DRP	X		X	
DOT			X	X
MOED			X	X

SUMMARY OF FOLLOW UP RESULTS - FINANCIAL AUDITS

Agency	I	NI	PI	N/A	Total
DHR				1	1
DOT	2				2

I=Implemented; NI = Not Implemented; PI = Partially Implemented' N/A = Not applicable

CALENDAR YEAR
2021 BIENNIAL
AUDITS

GROUP A PERFORMANCE AND FINANCIAL AUDITS

Agency

Baltimore City Fire Department (BCFD)

Baltimore City Information Technology (BCIT)

Department of General Services (DGS)

Department of Housing and Community Development (DHCD)

Department of Finance (DOF)

Department of Public Works (DPS)

Mayor's Office of Human Services (MOHS)

Scope: Fiscal Years Ended June 30, 2020 and 2019

PERFORMANCE AUDITS PLAN

AGENCY	AREA	OBJECTIVES
BCFD*	Fire watch	To assess whether BCFD has adequate and effective policies and procedures to administer and operate the fire watch program; and whether those policies and procedures are in compliance with the National Fire Protection Association's requirements
BCIT	Info Security	To evaluate whether the City has adequate policies and procedures to guide the City's IT procurement processes to increase the efficiency and effectiveness of IT operations and costs
DGS*	Building utilization rate / assets management.	To evaluate whether the City has effective and efficient processes to identify, tracking, and monitoring the building assets management (building utilization rate)

* Initiated the audits. In the planning phase.

PERFORMANCE AUDITS PLAN, CONTINUED...

AGENCY	AREA	OBJECTIVES
DHCD*	Vacant properties reporting	To evaluate whether the City has effective processes to identify and accurately report the City's vacant properties
DOF	Paying vendors' bills 30 days	To evaluate whether the City has effective policies, procedures and processes to pay vendors within 30 days
DPW	Water billing	To assess the efficiency and effectiveness of water billing process
MOHS	Homeless ((children and family success)	To determine to an extent that Mayor's Office of Homeless Service is adequately managing and coordinating City's homeless shelters (buildings and structures) to meet City's goals and strategic plans

* Initiated the audits. In the planning phase.



Questions?