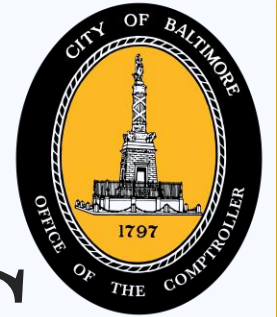


BIENNIAL AUDITS OVERSIGHT COMMISSION BRIEFING



JOSH PASCH, CPA
CITY AUDITOR
DEPARTMENT OF AUDITS
JANUARY 31, 2022

AGENDA

1. CY 2022 Audit Plan (Group B)
2. CY 2021 Issued Reports (Group A)

CY 2022 AUDIT PLAN (GROUP B)

No.	Agency	Areas to Audit	Audit Objective
1	Baltimore Police Department (BPD)	Overtime/Off Duty Employment	To evaluate BPD has the monitoring controls over total time including regular hours, over time and off-duty employment; and (2) whether BPD officers adhere to the BPD policies and procedures for the OT and Off-duty employment.
2	Baltimore City Health Department (BCHD)	Sub-recipients monitoring	To determine whether BCHD has effective monitoring controls over sub-recipients to comply with federal, state, and other funding
3	Baltimore City Recreation and Parks (BCRP)	Prioritization and Funding Distribution of Park Maintenance	To determine how BCRP prioritizes park maintenance projects and whether funds are equitably distributed

CY 2022 AUDIT PLAN (CONTINUED...)

No.	Agency	Areas to Audit	Audit Objective
4	Department of Human Resources (DHR)	Family and Medical Leave Act (FMLA) Americans with Disabilities Act (ADA)	1. To evaluate whether FMLA and ADA requests are processed consistently across City agencies and are in compliance with the City's policies and procedures and federal regulations; OR
		Monitoring of the vendor contract for part-time employment regulations / requirements	2. To determine whether: (1) the vendor who monitors part-time employment contracts effectively delivers the agreed services; and (2) DHR effectively monitors service outcomes.
5	Department of Law (DOL)		To evaluate DOL's monitoring the compliance with goals (MBE/WBE)

CY 2022 AUDIT PLAN (CONTINUED...)

No.	Agency	Areas to Audit	Audit Objective
6	Department of Planning (DOP)		<p>1. To determine whether DOP's permit review process is efficient and effective; OR</p> <p>2. To evaluate the Capital budgeting process to determine how City prioritizes capital projects and whether funds are equitably distributed</p>
7	Department of Transportation (DOT)	Contract Monitoring	To determine whether: (1) street cut repairs were completed in an effective and timely manner to minimize safety impacts to the public, and (2) the current model is cost-effective
8	Mayor's Office of Employment Development (MOED)	Compliance - Local Hiring Law	To determine whether MOED has effective processes, controls, and monitoring over local hiring requirements and reporting

CY 2021 ISSUED REPORTS (GROUP A)

Dates	Reports
August 12, 2021	Department of General Services Performance Audit report
October 26, 2021	Baltimore City Fire Department Performance Audit report
November 10, 2021	Department of Community Development and Housing Performance Audit report

QUESTIONS?