

# BIENNIAL AUDITS OVERSIGHT COMMISSION BRIEFING



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CITY AUDITOR

DECEMBER 13, 2021

# AGENDA

1. Status of Calendar Year (CY) 2021 “Group A” Audits
2. Findings and Recommendations of Issued Reports
3. Implementation Status of Prior Findings and Action Plans
4. CY 2022 “Group B” Audits

# STATUS OF CY 2021 PROJECTS

No.	Group “A” Audits	Performance	Financial
1	Baltimore City Fire Department	Issued	N/A
2	Baltimore City Information Technology	Planning	Reporting
3	Department of General Services	Issued	N/A
4	Department of Finance	End of Fieldwork	N/A
5	Department of Public Work	Reporting	Reporting
6	Department of Housing and Community Development	Issued	N/A
7	Mayor’s Office of Homeless Services	Reporting	N/A

# BALTIMORE CITY FIRE DEPARTMENT (BCFD)

## **Finding    Caption**

- 1            Accounting and financial controls to manage invoicing, collections and recording of special event and Level III fire watch activities need improvement.
- 2            Documentation evidencing fire watch activities and performance of the related services does not exist.
- 3            The approved flat rate for Level III fire watches and special events are outdated.

# DEPARTMENT OF GENERAL SERVICES (DGS)

Finding	Caption
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1	The City does not have efficient and effective processes and a system to identify, record, update, and maintain a unified inventory of all the City real property, including City-owned vacant property.
2	The City does not have a process to collect and maintain affected agencies' building occupancy and / or vacancy rates; and DGS' initiative to improve tracking building occupancy and / or vacancy rates is incomplete.
3	The DGS does not have written agreements for all City-owned buildings managed by DGS.

[DGS Performance Audit CY2021.pdf \(baltimorecity.gov\)](#)

# DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)

**Table I**

## Vacancy Counts

<b>Entity</b>	<b>US Census Vacant Units and Living Quarters as of December 31, 2020<sup>1</sup></b>	<b>USPS Unoccupied Units as of March 31, 2021</b>	<b>DHCD VBNs as of March 31, 2021</b>
Total Vacancies	41,770	30,794	15,610

Note: <sup>1</sup> Census is completed every ten years. The last census was completed in December 2020.

Within the context of City’s definition of vacant structure for safety purpose, our audit concludes that DHCD has established effective processes and controls to identify and accurately report the number of vacant properties within the City.

[DHCD Performance Audit\\_Final2021.pdf \(baltimorecity.gov\)](#)

# IMPLEMENTATION STATUS OF PRIOR FINDINGS AND ACTION PLANS

Agency	Implemented	Partially Implemented	Not Implemented
BCFD	1	0	2
DGS	3	1	0
DHCD	1	0	1

# CY 2022 GROUP “B” AUDITS

1. Baltimore City Health Department
2. Baltimore City Recreations and Parks
3. Baltimore Police Department
4. Department of Human Resources
5. Department of Law
6. Department of Planning
7. Department of Transportation
8. Mayor's Office of Employment Development



THANK YOU.