



BALTIMORE CITY HEALTH DEPARTMENT
BIENNIAL PERFORMANCE AUDIT REPORT
Fiscal Years Ended June 30, 2019 and 2018

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CITY OF BALTIMORE

BILL HENRY
Comptroller



DEPARTMENT OF AUDITS JOSH PASCH, CPA

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Honorable Bill Henry, Comptroller
and Other Members
of the Board of Estimates
City of Baltimore, Maryland

Executive Summary

We conducted a Biennial Performance Audit of selected performance measures of the Baltimore City Health Department (BCHD) for the fiscal years (FYs) ended June 30, 2019 and 2018. The objectives of our performance audit were to determine whether BCHD: (1) met its performance measure targets; (2) has adequately designed internal controls related to the selected performance measures; and (3) implemented corrective actions associated with findings and recommendations included in the BCHD's previous performance audit report, dated August 6, 2018.

According to the FYs 2018, 2019, 2020, 2021 Agency Detail Board of Estimates Recommendations (Budget Book),

- **Service 307 – Number of Clients Receiving Mental Health Services through the Public Behavioral Health System and Service 717 – Percent of Mandated Food Service Facility Inspections Completed:** The BCHD did not meet the performance targets for both FY2019 and FY2018. As a result, we did not validate the accuracy of the actual results. The BCHD stated they did not meet the targets for Service 307 due to the lack of clear benchmarks to determine who needs mental health services. The lack of benchmarks makes it difficult to establish a target. For Service 717, the targets were not met due to a lack of staffing.
- **Service 718 – Percent of Tobacco Outlets Checked for Compliance with Baltimore City Laws:** The BCHD did not meet the target for FY2019 but did meet the target for FY2018. However, documentation was not maintained for the total number of tobacco retail outlets located within the City of Baltimore (City). Therefore, we did not validate the actual results for FY2018. The BCHD stated the target was not met in FY2019 due to changes in key staff and contractual changes with a vendor.

Although we did not validate the actual results of the selected performance measures for review, we evaluated the processes and the designs of internal controls relevant to the audit objectives. Our review indicated that BCHD has opportunities to improve the processes and controls related to the following performance measures.

- **Service 307 – Number of Clients Receiving Mental Health Services through the Public Behavioral Health System –** Analysis of the performance measure revealed that the BCHD does not have an active role in administering or performing the actions associated with this performance measure. The BCHD supports the measure by granting

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funds to Behavioral Health System Baltimore, Inc (BHSB)¹ (see Service 307 on page 3) to help accomplish its objectives related to mental health services. However, the BCHD did not perform any programmatic monitoring of the activities specified in the grant agreements for either FY. Without monitoring, BCHD cannot verify that the work is performed satisfactorily, and funds are used appropriately.

- **Service 307 – Number of Clients Receiving Mental Health Services through the Public Behavioral Health System** – The FY 2016 and FY 2017 actual results were not consistently reported in multiple budget books. As a result, users of the City Budget Books may lack the appropriate understanding of the activities covered by the measure to make an informed decision.
- **Service 717 – Percent of Mandated Food Service Facility Inspections Completed** – The BCHD targets continue to not be met and are not aligned with the State requirements. According to BCHD, there is no financial impact such as penalty or state funding adjustments for not meeting the State mandated requirements. However, the BCHD can be perceived as not being compliant with the State’s requirements. Also, there is an increased risk to public health.
- **Service 718 – Percent of Tobacco Outlets Checked for Compliance with Baltimore City Laws** – The BCHD: (1) does not accurately capture the overarching State requirements; (2) has not established procedures to align the target with State requirements for the monitoring of tobacco retailers; (3) does not maintain documentation to support the number of tobacco retailers in the City, which is the denominator in the calculation to determine the performance indicator.

There are a total of nine prior year findings. Five of them were related to inventory. Due to the new accounting system, which is in the process of being implemented, these findings were not evaluated in this audit. Of four recommendations that were followed up during this Biennial Performance Audit, two recommendations or 50 percent were partially implemented, and two recommendations or 50 percent were not implemented. Inconsistent reporting in the City’s Budget books and administrative errors contributed to prior year findings being determined to be partially or not implemented.

To improve the reliability of the performance measures, the Commissioner of Health should implement the recommendations included in this report. Management responses are included in Appendix I.

We wish to acknowledge BCHD’s cooperation extended to us during our audit.

Respectfully,



Josh Pasch, CPA
City Auditor
Baltimore, Maryland
December 9, 2020

¹ The BHSB is a nonprofit organization selected by the Maryland State (State) to act as the Local Behavioral Health Authority for the City. In this role, BHSB plans, manages, and monitors the Public Behavioral Health System at the local level. Behavioral health encompasses mental health and substance use disorder services. The City supports the efforts of BHSB by providing approximately one million in funding yearly. The City Health Commissioner also sits on BHSB’s Board. **Source:** BHSB and BCHD

Background Information

I. Baltimore City Health Department

The department's mission is to protect health, eliminate disparities, and enhance the wellbeing of everyone in the community through education, coordination, advocacy, and direct service delivery. An operating budget of \$128,945,156 was provided for FY 2019 to accomplish the mission of BCHD, which provided for the operation of four divisions that oversee 18 various service sectors.

The BCHD is the oldest, continuously operating health department in the United States, formed in 1793. The BCHD strives to improve the health and wellbeing of City residents. The BCHD partners with other City agencies, health care providers, community organizations, and funders to promote and provide the community with access to various health services and education.

The BCHD has a wide-ranging area of responsibility, including acute communicable diseases, animal control, chronic disease prevention, emergency preparedness, HIV / STD, maternal-child health, restaurant inspections, school health, senior services, and youth violence issues. In recent years, BCHD has responded to several high priority health crisis such as the Zika virus, increasing opioid addiction rates, HIV, and most recently COVID-19. Activities that BCHD has undertaken to combat these issues include testing services, case investigations, needle exchange programs, issuance of a blanket prescription for Naloxone, informing and educating the community, and securing isolation and quarantine space.

II. Services

The following services are responsible for the selected performance measures for review (see Table I, page 5).

- **Substance Use Disorder and Mental Health (Service 307):** The BHSB oversees the City's behavioral health system – the system of care that addresses emotional health and wellbeing and provides services for substance use and mental health disorders. The BHSB advocates for and helps guide innovative approaches to prevention, early intervention, treatment and recovery for those who are dealing with mental health and substance use disorders to help build healthier individuals, stronger families and safer communities. The BHSB works on multiple fronts to : influence policy development through advocacy; raise public health awareness through education and outreach efforts centered on behavioral health issues; allocate resources for substance use and mental health services to Baltimore providers; and ensure that City residents have prompt access to high-quality services from agencies that are well-run and responsive to neighborhoods.

- **Environmental Inspection Services (Service 717):** Environmental Inspection Services protects public health by conducting inspections of food service facilities and other facilities requiring sanitation to ensure compliance with State and local health codes. Environmental Inspection Services includes Food Control, Ecology and Institutional Services, and the Plan Review Program. Together, these work units license and inspect food facilities, schools, swimming pools, institutional facilities, and tattoo operations to ensure that health and safety requirements are met. Environmental Inspection Services also investigates environmental nuisances and potential hazards such as odor, noise, mosquitoes, sewage spills, and food borne, vector borne and water borne illnesses.
- **Chronic Disease Prevention (Service 718):** The Chronic Disease Prevention programs consist of the Tobacco Enforcement and Cessation, the Baltimore Food Access Initiatives, and systems coordination work around cancer diabetes, and heart disease.

III. Selected Performance Measures

We judgmentally selected three BCHD performance measures for review, which are summarized as follows:

Table I

Summary of Selected Performance Measures' Targets and Actuals as Reported in the Budget Books for Fiscal Years 2019 and 2018

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

Objectives, Scope, and Methodology

We conducted our performance audit in accordance with *Generally Accepted Government Auditing Standards*, except for peer review requirements. 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.

The objectives of our performance audit were to:

- Determine whether BCHD: (1) met its FYs 2019 and 2018 performance measure targets; and (2) has adequately designed internal controls related to the selected performance measures; and
- Follow-up on prior findings and recommendations included in the BCHD's previous performance audit report, dated August 6, 2018.

The scope of our audit includes three performance measures (see Table I on page 5) reported for the periods of FYs 2019 and 2018. To accomplish our objectives, we performed the following audit methodologies.

General

- Interviewed key individuals to obtain an understanding of internal controls such as input, processing, output, and monitoring of selected performance measures; and
- Reviewed targets and actuals for the last six FYs to perform a trend analysis.

Service 307

- Obtained and reviewed agreements and contracts; and
- Contacted Maryland Department of Health (MDH) to determine if there are contract monitoring requirements at the local level for the State designated Local Behavioral Health Authority.

Service 717

- Contacted Jadian the vendor for the system used by Service 717 to evaluate user profiles for data integrity and to obtain an understanding of certain IT security controls;
- Researched Environmental Sanitarians' salaries offered by nearby cities and counties;

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- Researched *Code of Maryland Regulations* (COMAR) for laws impacting Service 717 related to food service facility risk designation and inspection requirements; and
- Reviewed documents such as organization charts, MDH report, BCHD Food Control Standard Operating Procedures (SOP) and other BCHD issued guidance impacting Service 717.

Service 718

- Researched COMAR, City Health Code, federal tobacco laws, etc. to evaluate whether BCHD includes all State and City requirements in their list for compliance visits;
- Consulted with the Department of Law for their interpretation of the *Altadis v. Prince George's County* ruling impacting the City's Health Code;
- Contacted MDH to obtain an understanding of certain security, control and hosting specifics of Counter Tools, the system BCHD utilizes to record compliance and education visits; and
- Reviewed MDH guidelines and requirements related to pass through funding of the Substance Abuse Prevention and Treatment Block Grant.

Section I: Finding and Recommendation

Finding #1: Service 307 – Substance Use Disorders and Mental Health – Number of Clients Receiving Mental Health Services through the Public Behavioral Health System – The BCHD’s monitoring control for third party’s performance needs to be established.

Analysis of the performance measure revealed that BCHD does not have an active role in administering or performing the actions associated with this performance measure. The BCHD supports the measure by granting funds to BHSB to help accomplish its objectives related to mental health services. The City granted general funds to BHSB (see footnote 1 on page 1 and Service 307 on page 3) in the amount of approximately \$1.2 million in FY2018 and approximately \$1.1 million in FY2019. Annual target for the performance measure is jointly established by BCHD and BHSB; however, the grant agreement does not include: (1) the performance measure; and (2) impact from not meeting the performance measure. Therefore, the BCHD did not perform any programmatic monitoring of the activities specified in the grant agreements for either FY. Without monitoring, BCHD cannot verify that the work is performed satisfactorily, and funds are used appropriately.

According to the American Management Association, one of the six effective tools to monitor contract performance is performance assessment. Performance monitoring is a key function of proper contract administration that helps: (1) confirm that the contractor is performing all of its duties and obligations in accordance with the terms of the contract, and (2) identify and address any developing problems or issues.

Recommendation #1:

We recommend the Commissioner of BCHD:

- Include deliverables (output measures) when the agreement is up for renewal;
- Develop and implement a formal (written, approved, and dated) policies and procedures to monitor the programmatic and financial activities of BHSB, or any other organizations, supported by City funds; and
- Document the monitoring activities performed to demonstrate that BHCD is following established policies and procedures, as well as to ensure proper use of City funds.

Finding #2: Service 307 – Substance Use Disorders and Mental Health – Number of clients receiving mental health services through the Public Behavioral Health System – The FY 2016 and FY 2017 actual results were not consistently reported in multiple budget books.

The BCHD changed the previously reported FY 2016 and FY 2017 actual results² in the FY 2020 and FY 2021 Budget Books. However, the reasons for change were not noted in the FY 2020 and FY 2021 Budget Books. As a result, users of the City Budget Books may lack the appropriate understanding of the activities covered by the measure to make an informed decision.

Table II

Summary of Reported Results

Budget Books	FY 2016 Actual	FY 2017 Actual
FY 2018	56,219	NA
FY 2019	56,219	53,497
FY 2020	53,617	53,940
FY 2021	53,617	53,940

According to BCHD, this measure is based directly on claims data³ and it is not uncommon for annual claims information to be modified from year to year to reflect retroactive decisions on claims. Since performance data is reported based on annual reporting (which includes modifications to prior year claims information) that are received from BHSB, prior year actuals as reported in the Budget Books are subject to change. BCHD was able to provide support from BHSB to substantiate the revised reported actuals.⁴ However, there was no note disclosure made in the City Budget Books as to the reason why the change occurred.

² Actual results are usually reported in a Budget Book two years after a FY end. For example, FY 2016 actual results were initially reported in FY 2018 Budget Book and FY 2017 actual results were initially reported in FY 2019 budget book.

³ Claims data is processed by an Administrative Service Organization (ASO), which is contracted by the State, to pay providers for individuals who have Medicaid or are uninsured. Providers have 365 days from the date of service to submit a claim. The ASO has responsibility for auditing claims to substantiate payments.

⁴ FY2016 and FY2017 are outside the scope of this audit. However, since the change was noted during this audit, limited audit procedures were performed to determine if BCHD had supporting documentation for the revised actuals. No additional audit work was performed to determine the accuracy or validity.

According to the International Council and Mayor Association's (ICMA⁵) *Practices for Effective Local Government Leadership*, one of the dimensions that contribute to the core content area for communication and information sharing is building a culture of transparency in the organization that facilitates effective information sharing across the entire organization and community.

Recommendation #2:

We recommend the Commissioner of BCHD coordinate with Bureau of the Budget and Management Research (BBMR) to ensure appropriate note disclosure is made in the City Budget Book any time a change to the reported actual is made in the subsequent years Budget Book.

⁵ ICMA is the leading association of local government professionals dedicated to creating and sustaining thriving communities throughout the world.

Finding #3: Service 717 – Environmental Inspection Services – Percent of Mandated Food Service Facility Inspections Completed – The BCHD targets continue to not be met and are not aligned with State requirements.

The BCHD continued to miss the targets for FY 2019 and FY 2018 even through the targets were set lower than the Maryland State (State) mandated 100 percent of required inspections (see Table III). According to BCHD, there is no financial impact such as penalty or state funding adjustments for not meeting the State mandated requirements. However, the BCHD can be perceived as not being compliant with the State’s requirements. Also, there is an increased risk to public health.

Table III

Four Years Trend Analysis

FY	Targets (Percent)	Actuals (Percent)
2016	65	55.8
2017	65	40.2
2018	80	32.5
2019	65	30.7

Source: Budget Books

The BCHD stated that they do not have enough Environmental Sanitarians to meet the State mandated required food service facility inspections. According to a State report issued in 2016, the City would need 41 Environmental Sanitarians to complete all necessary inspections; however, BCHD currently has 14 Environmental Sanitarians. According to BCHD, hiring and retention of staff has been a challenge due to more competitive salaries offered by nearby cities and counties⁶. Also, funding requests for additional Environmental Sanitarians has been denied in past budget appropriation cycles.

According to the *COMAR*, the number of required inspections is dictated by the regulation contained in Title 10 Department of Health and Mental Hygiene, Subtitle 15 Food. The regulation requires a risk- based approach be applied to the determination of a food service facilities classification. Each classification type has a required number of inspections to be completed annually. For example, a high risked facility is required to be inspected once every four months (three times a year). Therefore, the number of required

⁶The salary range for a BCHD Environmental Sanitarian I is \$45,171 to \$54,728. The salary range for Anne Arundel County Environmental Health Specialist I is \$43,507 to \$73,932.

The salary range for a BCHD Environmental Sanitarian II is \$51,141 to 62,224. The salary range for Anne Arundel County Environmental Health Specialist II is \$50,452 – 85,738.

Source: The Department of Audits’ research of recent job announcements

inspections performed by BCHD is set by determining the number of restaurants that fall into each of the facilities classification categories and the number of inspections required per category.

Recommendation #3:

We recommend that the Commissioner of BCHD:

- Establish multi-year goals (targets) and related plans to meet those goals (targets);
- Evaluate the staffing needs for the current and post – COVID -19 situation to meet the State mandated required inspections; and
- Conduct a salary analysis for Environmental Sanitarians in conjunction with the assistance of the Department of Human Resources and offer more competitive salaries. If hiring additional staff is not possible, consider hiring Environmental Sanitarians on a contractual basis.

Finding #4: Service 718 – Chronic Disease Prevention – Percent of Tobacco Outlets Checked for Compliance with Baltimore City Laws – This performance measure does not accurately capture the overarching State requirements.

The measure name specifies Compliance with Baltimore City Laws (see text box⁷). However, the funding source⁸ requires BCHD to enforce tobacco retail establishments not sell to underage individuals, which encompasses subtitle 5. To comply with funding and reporting requirements, BCHD tracks and counts only the compliance checks conducted. Enforcement of subtitle 4 is performed through education visits, which is not part of the compliance check⁹. Therefore, the name of the measure does not accurately describe what is required to be tracked and reported by BCHD under the metric. As a result, the performance measure lacks clarity in name and measurement which could mislead users of the Budget Books.

- | Title 12 of City Health Code |
|--|
| • Subtitle 1 – Indoor Smoking |
| • Subtitle 2 – Sale of Unpackaged Cigarettes |
| • Subtitle 3 – Distribution of Samples & Coupons |
| • Subtitle 4 – Placement of Tobacco Products and Smoking Devices |
| • Subtitle 5 – Unlawful Distribution |
| • Subtitle 6 – Flavored Tobacco Wrappings |
| • Subtitle 7 – Smoking in Vendor Trucks |
| • Subtitle 8 – Smoking Near Playgrounds |
| • Subtitle 9 – Nicotine Replacement Therapy Products |

In addition, BCHD has not established procedures to align the target with State requirements for the monitoring of tobacco retailers. For FY 2018, the State requirement was 80 percent to 100 percent of retailers be monitored, and for FY 2019 the required percentage was 75 percent. The target for FY 2018 was set at 50 percent and the target for FY 2019 was set at 70 percent. The targets for both fiscal years were set at an amount less than the requirements of the State.

⁷ Subtitles 2,4, 5, 6, and 9 apply to tobacco outlet retailers. Subtitles 2 and 6 are preempted by the case *Altadis v. Prince George’s County*. Therefore, BCHD does not have the authority to enforce. Subtitle 9 was added to the City Health Code after the audit period and is outside the scope of this audit. Therefore, the only subtitles applicable during FY 2018 and FY 2019 to tobacco retailers were subtitle 4 and 5. **Source:** Department of Law, BCHD, and Department of Audits

⁸ Federal Funds passed through from the State for substance abuse and treatment require States to enact and enforce laws prohibiting the sale or distribution of tobacco products to individuals under 18 years of age. States must conduct annual, random, unannounced inspections of tobacco retail outlets and work to reduce youth access to tobacco. The major focus for all jurisdictions continues to be tobacco sales compliance checks, targeted efforts on prior non-compliant retailers, and retailer education. **Source:** State Guidelines

⁹ Compliance Check is the act of an underage individual attempting to purchase tobacco or tobacco products from retailers; whereas Education Visit are visits conducted by BCHD at the retail location and educates the store associates on Tobacco laws. **Source:** BCHD

Also, BCHD does not maintain documentation to support the number of tobacco retailers in the City, which is the denominator in the calculation to determine the performance indicator.

Due to the lack of policy and procedures for the performance measure, the cause cannot be confirmed

According to Maryland Department of Health, Local Health Department Guidelines, jurisdictions having over 250 licensed tobacco retailers are expected to conduct at least one compliance check, utilizing underage purchasers, on a minimum percentage of licensed tobacco retailers in the jurisdiction.

The Government Finance Officers Association, *Best Practices Performance Measures* states that “measures can be clearly linked to the service delivery / program outcomes that they are intended to measure, appropriate for the outcome being measured, and are readily understandable.”

According to the *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States, management:

- Establishes control activities through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity’s information system; and
- Documents clearly internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination.

Recommendation #4:

We recommend the Commissioner of BCHD:

- Update the name of the performance measure to reflect that only subtitle 5: Unlawful Distribution is monitored under the performance measure;
- Establish multi-year goals (targets) and related plans to meet those goals (targets);
- Develop and implement formal (written, approved, dated) policy and procedures for the objective of the performance measure and data sources as well as roles and responsibilities for capturing, tracking, monitoring, and reporting of the performance measure; and
- Retain supporting documentation of total population of tobacco retailers in the City used to determine the actual performance results reported in the City’s budget books.

Section II: Implementation Status of Prior Audit Findings and Recommendations

Table IV

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2017 and 2016 for Service 717 – Environmental Health Services¹⁰

No.	Finding	Prior Recommendation	Management's Self-reported Implementation Status	Auditor's Assessment
1	<p>BCHD did not meet its target for the percent of mandated food service facility inspections completed during FY 2017 and FY 2016. According to BCHD, the total number of inspections during FY 2017 and FY 2016 was 8,665, however, BCHD did not have documentation to support the 8,665 inspections.</p>	<ul style="list-style-type: none"> Consider the possibility of hiring more food control inspectors in order to meet the targets for the number of inspections required by COMAR. Maintain records to support the number of inspections that should be conducted during the FY. 	<p>The division is working to its full capacity and takes issue with the recommendation to hire more staff because the decision to hire additional staff is contingent upon the availability of additional budget dollars and budget decisions remain the discretion of the mayor and senior advisors. Prior request for three additional staff as part of the FY2019 budget, the request was denied.</p>	<p>Partially Implemented</p> <ul style="list-style-type: none"> Refer to Finding 3 on page 11 For FY2018, documentation is not available due to loss from ransom ware attack. For FY2019, documentation of number of inspections was provided.

¹⁰ The selected performance measure is Percent of Mandated Food Service Facility Inspections Completed.

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No.	Finding	Prior Recommendation	Management's Self-reported Implementation Status	Auditor's Assessment
2	The FY 2016 actual amount was inconsistently reported in the FY 2019 and FY 2018 Budget Books	<ul style="list-style-type: none"> • Do not change prior year actuals in subsequent year budget books without approval by the Department of Finance and adequate disclosure in the City's Budget Book. • Implement procedures to review reports and data contained therein for completeness and accuracy. 	The previous change to the performance measure number was to correct a reporting error from a prior year which did not accurately reflect the data (it overreported inspections). This was an effort at transparency and the change was noted with submitted budget documents. However, in the future, if such errors are detected, they will first be brought to the attention to BBMR for instructions on how they may be corrected. Environmental Inspection Services maintains all records and reports. This was implemented in 2018.	<p>Partially Implemented</p> <p>A trend analysis for the past six FYs noted that targets and actuals presented for FY2017 through FY2021 are consistent. However, there still has not been any note disclosure made in subsequent budget books to address the reason for the change in FY 2016 actuals.</p>

Table V

Other Issues / Concerns of the Biennial Audits Oversight Commission

No.	Finding	Prior Recommendation	Management's Self-reported Implementation Status	Auditor's Assessment
1	Overdose Reversal Forms were missing key information such as number of doses administered, when the Naloxone worked, was it reported by the person who administered the Naloxone.	<ul style="list-style-type: none"> Establish procedures to ensure the completeness of the information included on the Overdose Reversal Form. Communicate to staff the need to completely and accurately fill out the form. 	BCHD Staff were re-trained on completing the information on the forms. This includes the change in State law abolishing the requirement to complete the form.	<p>Not Implemented</p> <p>Although BCHD provided guidance and stated they conducted a training, testing found that not all selected overdose reversal forms were completed for all State required fields. Specifically, out of 15 overdose reversal forms selected for testing each FY,</p> <ul style="list-style-type: none"> FY2018: Four overdose reversal forms, or 27 percent, and FY2019: Six overdose reversal forms or 40 percent had missing fields.

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No.	Finding	Prior Recommendation	Management's Self-reported Implementation Status	Auditor's Assessment
2	Various clerical errors were found where data had not been correctly reported in the row or column totals from supporting schedules.	Establish procedures to review the formulas for completeness and accuracy of information that supports the OEND State Reports.	The BCHD corrected the errors and formulas on the OEND spreadsheet. The spreadsheet is both passwords protected, and cells are locked to prevent changes in the formulas by anyone other than the administrator.	<p>Not Implemented</p> <p>Formula Errors: There are still cell formula errors in the OEND report resulting in inaccurate reporting. In addition, totals from the Dashboard Details tab of the OEND report did not carry over correctly to the Dashboard tab in the FY2018 or FY2019 data.</p> <p>Cells and Spreadsheet Protection: The cells and spreadsheets are not consistently protected. Specifically,</p> <ul style="list-style-type: none"> • The Dashboard for FY2018 was not locked although the Dashboard for FY2020 and FY2019 is locked. • The Dashboard Details for FY2018 and FY2019 are not locked. The Dashboard Details for FY2020 does have the formulas for the total columns locked. However, the cells that comprise the totals are not locked after each month's data have been entered in. After the month is closed these cells should be locked to prevent accidental changes to data.

Appendix I

Management's Response

Date: December 7, 2020

To: Josh Pasch, City Auditor

Subject: Management Response to Audit Report:

Biennial Performance Audit of the Department of Planning for the Fiscal Years
Ended June 30, 2019 and 2018

Our response to the audit report finding and recommendation is as follows:

Recommendation # 1

We recommend the Commissioner of BCHD:

- Include deliverables (output measures) when the agreement is up for renewal;
- Develop and implement a formal (written, approved, and dated) policies and procedures to monitor the programmatic and financial activities of BHSB, or any other organizations, supported by City funds; and
- Document the monitoring activities performed to demonstrate that BCHD is following established policies and procedures, as well as to ensure proper use of City funds.

Management Response/Corrective Action Plan

Agree

Disagree

The BCHD:

- Will work with BHSB to include output measures in the FY 2022 contract agreement;
- Will develop and implement formal policies and procedures to monitor the financial programmatic activities of BHSB supported by City funds by April 30, 2021;
- Will document the monitoring activities performed to demonstrate established policies and procedures are followed;
- Currently does not have staff in place to monitor the programmatic activities of BHSB and currently there are no funds allotted to hire an individual to perform this

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task. The BCHD will provide necessary training to a current staff member by December of 2021 to perform programmatic monitoring; and

- Will perform a desk audit to monitor fiscal activities of BHSB by September 30, 2021.

Implementation Date

As stated above

Responsible Personnel

- Programmatic monitoring - Jennifer Martin, Deputy Commissioner Population Health and Disease Control
- Fiscal monitoring - Nkenge Williams, Audit and Compliance Manager

Recommendation # 2

We recommend the Commissioner of BCHD coordinate with BBMR to ensure appropriate note disclosure is made in the City Budget Book any time a change to the reported actual is made in the subsequent years Budget Book.

Management Response/Corrective Action Plan

Agree

Disagree

The BCHD will coordinate with BBMR to ensure appropriate note disclosure is made in the City Budget Book any time a change to the reported actual is made in the subsequent years Budget Book by submitting an explanation with the change

Implementation Date

If any changes are made to previously reported actuals for future City Budget Book, a note will be included.

Responsible Personnel

Jennifer Martin, Deputy Commissioner Population Health & Disease Prevention

Recommendation # 3

We recommend that the Commissioner of BCHD:

- Establish multi-year goals (targets) and related plans to meet those goals (targets);
- Evaluate the staffing needs for the current and post – COVID -19 situation to meet the State mandated required inspections; and
- Conduct a salary analysis for Environmental Sanitarians in conjunction with the assistance of the Department of Human Resources and offer more competitive salaries. If hiring additional staff is not possible, consider hiring Environmental Sanitarians on a contractual basis.

Management Response/Corrective Action Plan

Agree

Disagree

Environmental Inspection Services (EIS):

- Has goals / targets that are established by the Maryland Department of Health (MDH). One such goal, is this performance measure. The MDH requires three routine inspections for high-risk facilities, two for moderate-risk facilities and one inspection, every two years for low-risk facilities. As this performance measure shows, we do not have enough staff to achieve this measure. The EIS has set a goal of inspecting each moderate and high-risk facility at least one time per year. This is a more realistic goal to achieve with our current staffing budget.
- Will conduct a survey to establish a new baseline of staffing needs required to meet the mandatory routine inspections. We will consult with MDH in this survey of staffing needs. The staffing requirement will likely remain the same unless there is a significant decline in licensed food facilities after the COVID-19 pandemic.
- Will conduct a salary analysis of Environmental Sanitarians in Maryland. Should the salary analysis show that Baltimore City Environmental Sanitarians salaries need to be more competitive it is likely that we would not be able to increase the base salary due to current budgetary constraints.

Implementation Date

- EIS goals / targets to conduct mandatory inspections begins at the beginning of the calendar year.
- EIS will conduct a baseline staffing analysis and salary study within the first 6 months of 2021

Responsible Personnel

Jessica Speaker, Assistant Commissioner Environmental Health

Recommendation # 4

We recommend the Commissioner of BCHD:

- Update the name of the performance measure to reflect that only subtitle 5: Unlawful Distribution is monitored under the measure;
- Establish multi-year goals (targets) and related plans to meet those goals (targets);
- Develop and implement formal (written, approved, dated) policy and procedures for the objective of the performance measure and data sources as well as roles and responsibilities for capturing, tracking, monitoring, and reporting of the performance measure; and
- Retain supporting documentation of total population of tobacco retailers in the City used to determine the actual performance results reported in the City’s budget books.

Management Response/Corrective Action Plan

Agree

Disagree

A. The BCHD will implement the auditors’ recommendation to change the performance measure to provide greater clarity as well as to implement documentation to support the measure. The BCHD agrees that the Performance Measure for Service 718 – “Percent of Tobacco Outlets checked for compliance with Baltimore City Laws” does not accurately capture all of the State requirements. The ruling in *Altadis v. Prince George’s County* preempted a number of provisions of the Baltimore City Health Code ostensibly leaving Subtitle 5 as the primary provision remaining that is covered by the measure. Subtitle 4, as mentioned in the audit is covered during retailer education. With regard to the performance measure being audited, we agree it is set too low based on actual performance as well as State grant requirements to conduct compliance checks in 70 percent of retail licensees. The program will implement the auditors’ recommendation to change the performance measure to make it specific to Baltimore City Health Code Subtitle 5 and the target will be increased to better reflect actual performance and to set higher targets in keeping with program capacity and resources as well as to align with any State grant requirements. (implementation date - December 21, 2020)

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- B. A multi-year target and related goal for this performance measure will be developed. (implementation date – June 30, 2021)
- C. Currently, Tobacco Enforcement has SOP that will be reviewed annually. The SOP will be reviewed by MDH and a BCHD grants reviewer annually. (implementation date - January 20, 2021)
- D. Baltimore City Tobacco Retailers are licensed through the State Comptroller’s Office. Licenses are renewed annually each April, however, licenses may be applied for at any point during the year and the state issues them on an ongoing basis. Therefore, the number of existing retail licensees can only be taken as a point in time snapshot. To keep abreast of ongoing changes in this number, BCHD requests a current list of licensees on a quarterly basis. BCHD has no capacity to track licensees independently and must rely on the State. Developing our own data set would be inaccurate because of the ongoing licensing of retailers.
- E. Currently, Tobacco Enforcement has three ways to measure this performance measure: (1). Counter Tools; (2). Monthly Data Reports; and (3). Educational Log. These mechanisms will be used to capture, track monitor the performance measure that are identify roles and responsibilities. (implementation date – June 30, 2021)
- F. Quarterly, the Director of Health Promotion and Disease Prevention request the current list of Baltimore City Tobacco Retailers. The Liaison Officer will request, retain and reconcile the lists to determine the actual number of retailers for this performance measure. The lists will be retained by fiscal year and requested on the specified date quarterly. (implementation date - June 30, 2021)

Implementation Dates

As stated above

Responsible Personnel

- Items A, C, D, F - Kamala Green, Director of Health Promotion and Disease Prevention
- Item B - Tobacco Enforcement Team
- Items E - Director of Health Promotion and Disease Prevention Liaison Officer