



# Baltimore City Health Department

Biennial Performance Audit  
for Fiscal Years Ended June  
30, 2021 and 2020  
City Auditor, Josh Pasch  
December 20, 2022



**CONTENTS**

Executive Summary..... 1

Background Information ..... 3

Objectives, Scope, and Methodology ..... 5

SECTION I: Current Findings and Recommendations..... 7

SECTION II: Implementation Status of Prior Audit Findings and Recommendations..... 15

APPENDIX I: Management’s Response to the Audit Report ..... 18



## Office of the Comptroller

### Josh Pasch, City Auditor

100 N. Holliday St., Room 321  
Baltimore, Maryland 21202

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

## EXECUTIVE SUMMARY

We conducted a *Biennial Performance Audit of the Baltimore City Health Department for the Fiscal Years Ended June 30, 2021 and June 30, 2020*. The objectives of our performance audit were to:

- Determine whether Baltimore City Health Department (BCHD) has effective monitoring controls over subrecipients to comply with Federal and Maryland State (State) regulations; and
- Follow up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated December 9, 2020.

Our audit concludes that the BCHD's current monitoring practices lack the necessary oversight to comply with Federal monitoring requirements to confirm that subrecipients follow terms and conditions of awards. The BCHD does not have any one individual overseeing a coordinated monitoring activity over all grants that BCHD receives and pass-through to subrecipients. Instead, BCHD relies on the various program staff to initiate monitoring activities. Specifically, BCHD does not have control mechanisms in place to ensure a complete population of subrecipients, a monitoring schedule for all subrecipients, or formal (written, approved, dated) policy and procedures for monitoring to guide staff. As a result, they could only provide a monitoring schedule, and discuss monitoring activities, for those subrecipients that received Ryan White funds<sup>1</sup>. Our review of the Ryan White subrecipient monitoring process revealed that not all Ryan White subrecipients were being monitored as required.

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<sup>1</sup> Ryan White is a grant program that funds cities, states, counties, and communities-based groups to provide HIV/AIDS care and treatment.

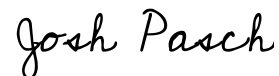
Of the four prior recommendations that we followed up as part of this Biennial Performance Audit (See Section II on page 15), two recommendations were not applicable because the performance measure is no longer in effect, and two were partially implemented because of the following main reasons:

- **Service 717 – Environmental Inspection Services, Percent of Mandated Food Service Facility Inspections Completed:** The BCHD conducted an assessment of staffing needs and a salary analysis for environmental sanitarians. However, they stated they are not able to hire more sanitarians or adjust salaries due to budget constraints.
- **Service 718 – Chronic Disease Prevention, Percent of Tobacco Outlets Checked for Compliance with Baltimore City Laws:** The BCHD was not able to provide support for the number of compliance checks completed during FY2020 or FY2021 although BCHD was able to provide the population of retailers for FY2020 and FY2021.

To improve the processes and controls over the monitoring of subrecipients, we recommend the Health Commissioner of BCHD implement the recommendations included in this report. Management’s 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, City of Baltimore  
December 20, 2022

## BACKGROUND INFORMATION

### I. Grant Awards and Subrecipient Funding

The FY 2021 and FY 2020 State and Federal funding information<sup>1</sup> is summarized as follows:

<b>FY2021</b>	<b>Amount</b>	<b>Number of Awards<sup>2</sup></b>
Total Grant Awards Received	\$145,078,967	102
Total Subrecipient Funding	\$39,934,075	210
Ryan White Subrecipient Funding	\$15,035,458	88
Percentage of Subrecipient Funding Awarded to Ryan White	38 Percent	42 Percent

<b>FY2020</b>	<b>Amount</b>	<b>Number of Awards<sup>2</sup></b>
Total Grant Awards Received	\$79,303,934	65
Total Subrecipient Funding	\$33,943,343	179
Ryan White Subrecipient Funding	\$19,929,111	93
Percentage of Subrecipient Funding Awarded to Ryan White	59 Percent	52 Percent

**Notes:** <sup>1</sup>The numbers are based on the grants and subrecipients list provided by BCHD.

<sup>2</sup>One subrecipient can have multiple awards.

### II. Subrecipients

According to Code of Federal Regulations (CFR) Part 200, Section 331, “A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient...Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- (1) Determines who is eligible to receive what Federal assistance;
- (2) Has its performance measured in relation to whether objectives of a Federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- (5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.”

### **III. Subrecipients Monitoring**

The granting entities require oversight of subrecipients. Monitoring includes reviewing the operational and fiscal practices of the subrecipient. Monitoring is one of the five components of internal control<sup>2</sup> framework, and recognizes that the benefits of monitoring include:

- Identifying and correcting internal control problems on a timely basis;
- Producing more accurate and reliable information used in decision- making;
- Aids in preparing accurate and timely financial statements; and
- Allows entities to be in a position to provide periodic certifications or assertions on the effectiveness of internal control.

Being not in compliance with grant requirements may lead to:

- Withholding of cash payments pending correction of the deficiency;
- Disallowing all or part of the cost of the activity not in compliance;
- Wholly or partly suspending or terminating the Federal award;
- Initiate suspension or debarment proceedings;
- Withholding further Federal awards for the project or program; and
- Take other remedies that may be legally available.

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<sup>2</sup> Internal control is a process used by management to help an entity achieve its objectives.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

We conducted our performance audit 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. The objectives of our audit were to:

- Determine if BCHD has effective monitoring controls over subrecipients to comply with Federal and State regulations; and
- Follow up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated December 9, 2020.

To accomplish our objectives, we:

- Researched and reviewed CFR pertaining to the Subrecipient Monitoring (2 CFR Part 200 Subpart D Subrecipient Monitoring and Management);
- Interviewed key individuals from BCHD to obtain an understanding of: (1) BCHD's monitoring process; (2) the Ryan White site coordinator's role in monitoring; (3) the Audit and Compliance Manager's role in monitoring; (4) the CAREWare administrators' role in monitoring; (5) and the City's fiscal agent's responsibility for monitoring subrecipients;
- Contacted Sate Grant Officials and Ryan White Program personnel from the Health Resources and Services Administration (HRSA) to obtain clarity on monitoring guidelines;
- Performed procedures to assess the completeness of the BCHD provided Ryan White subrecipient listing;
- Reviewed the following documents:
  - BCHD draft subrecipient monitoring policy and procedures and draft risk assessment tool;
  - BCHD list of Federal and State grants for FY2021 and FY2020 and list of subrecipients for FY2021 and FY2020;
  - Various documents such as, but not limited to, the BCHD's fiscal monitoring tool, Subrecipient Governance and Administration checklist, site visit process training documents; and
  - Ryan White Site Coordinator's monitoring schedules for FY2021 and FY2020.

## Biennial Performance Audit Report on the Baltimore City Health Department

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- Obtained monitoring reports for subrecipients monitored by the fiscal agent; and
- Identified the related risks and evaluated the internal controls over the BCHD's subrecipient monitoring practices.



## SECTION I: CURRENT FINDINGS AND RECOMMENDATIONS

### **Finding I: Ineffective Subrecipient Monitoring Cannot Confirm Whether Grant Funds Are Being Used in Compliance with Terms and Conditions of Awards.**

The BCHD's internal control system over monitoring is not structured to provide effective monitoring of subrecipients (see details in Table I and Table II on page 8 and page 14, respectively). Without effective subrecipients monitoring, BCHD cannot verify grant funds are being used in compliance with terms and conditions of awards. Not being in compliance with Federal regulations may result in:

- Withholding of cash payments pending correction of the deficiency;
- Disallowing all or part of the cost of the activity not in compliance;
- Wholly or partly suspending or terminating the Federal award; and
- Withholding further Federal awards for the project or program

**Recommendation I:** We recommend the Baltimore City Health Commissioner update and implement the draft policies and procedures to address the issues noted in Tables I and II. (Note: A formal policy needs to be written, approved, and dated.)

Table I

**Summary of Ineffective Subrecipient Monitoring**

No.	Issue	Criteria
<b>I. Overall Monitoring</b>		
1.	The BCHD does not have a comprehensive monitoring schedule.	According to the <i>Standards for Internal Control in the Federal Government</i> issued by the Comptroller of the United States (Green Book), "Management designs control activities in response to the entity's objectives and risks to achieve an effective internal control system. <b>Control activities are the policies, procedures, techniques, and mechanisms that enforce management's directives to achieve the entity's objectives and address related risks.</b> As part of the control environment component, management defines responsibilities, assigns them to key roles, and delegates authority to achieve the entity's objectives... Management designs control activities to fulfill defined responsibilities and address identified risk responses."
2.	The BCHD admitted they accidentally left off subrecipients from their population list, which we compared to the Ryan White's site coordinator's site visit list.	
3.	There is not one staff person that is overseeing a coordinated effort to ensure the program and fiscal monitoring occur.	

No.	Issue	Criteria
4.	<p><b>I. Federal Grant Subrecipients</b></p> <p>The BCHD does not monitor <b>all</b> Federal grant subrecipients; instead, they monitor only those subrecipients receiving pass through Ryan White funding awarded by HRSA to the City. However, our review indicated that:</p> <ul style="list-style-type: none"> <li>• The BCHD monitored approximately 50 percent of subrecipients who received Ryan White funding. Specifically, BCHD monitored:                             <ul style="list-style-type: none"> <li>○ FY2021 - 19 of 35, or 54 percent of total Ryan White grants awarded to subrecipients; and</li> <li>○ FY2020 - 18 of 36, or 50 percent of total Ryan White grants awarded to subrecipients.</li> </ul> </li> </ul> <p>The BCHD stated that they were only required to monitor 50 percent for FY 2020 and FY2021 per the HRSA waiver. However, the waiver only states a site visit is not required. It does not state that BCHD is required to monitor only a portion of the subrecipients. According to BCHD,</p> <ul style="list-style-type: none"> <li>○ Program staff has monthly calls with subrecipients to discuss program goals; and</li> <li>○ The discussions were documented in meeting minutes. However, BCHD was not able to provide meeting minutes for ALL selected samples for review.</li> </ul> <ul style="list-style-type: none"> <li>• The BCHD monitored Part A OR Part B of Ryan White fundings. According to BCHD, this would satisfy the monitoring requirement for those entities that received both Part A and Part B funding. However, HRSA requires Part A AND Part B to be evaluated independently.</li> </ul> <p><b>Note:</b> The data presented here is based on monitoring schedules provided by the Ryan White site coordinator.</p>	<ul style="list-style-type: none"> <li>• CFR 200.332 states that all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.</li> <li>• According to HRSA representatives, HRSA requires 100 percent of subrecipients to be monitored.</li> <li>• The HRSA requires monitoring of both Part A and Part B. As specify in the National Monitoring Standards: Frequently Asked Questions Ryan White HIV / AIDS Program Part A and Part B, the annual monitoring of each subgrantee by the grantee for compliance with Part A and B eligibility determination / screening, as mandated in Section B of the Universal Standards is mandatory.</li> </ul>

No.	Issue	Criteria
	<p><b>II. State Grant Subrecipients</b></p> <p>The BCHD does not monitor <b>all</b> State grant recipients; instead, they only monitor those State funded recipients that receive Ryan White State Special Grant funds. Specifically, BCHD monitored:</p> <ul style="list-style-type: none"> <li>• FY2021 - One of 23, or four percent of total Ryan White grants awarded to subrecipients; and</li> <li>• FY2020 – Two of 23, or nine percent of total Ryan White grants awarded to subrecipients.</li> </ul> <p><b>Note:</b> The data presented here is based on monitoring schedules provided by the Ryan White site coordinator.</p>	<p>The State does not require grantees to monitor subrecipients of State grants; however, like Federal requirements, it is a best practice to monitor subrecipients to confirm they are following terms and conditions of State grants. Also, monitoring is management’s responsibility. According to the Green Book, management should:</p> <ul style="list-style-type: none"> <li>• Establish and operate monitoring activities to monitor the internal control system and evaluate the results; and</li> <li>• Remediate identified internal control deficiencies on a timely basis.</li> </ul>

**II. Single Audit Reporting and Follow-up**

5.	<p>The BCHD stated that some of the subrecipients who received and expended \$750,000 and more were a year or two behind in obtaining their Single Audit. The Department of Audits searched the Single Audit Clearinghouse database for the subrecipients that were monitored by BCHD in FYs 2020 and 2021. Out of 22 subrecipients,</p> <ul style="list-style-type: none"> <li>• Twelve submitted their Single Audit report for both FYs 2021 and 2020;</li> <li>• Five submitted their Single Audit report in FY 2020; and</li> <li>• The remaining five did not submit their Single Audit report in either year.</li> </ul>	<p>According to CFR 200.501 (a), a Non-Federal entity that expends \$750,000 or more during the Non-Federal entity's fiscal year in Federal awards must have a Single or program-specific audit conducted for that year in accordance with the provision of this part.</p>
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**Biennial Performance Audit Report on the Baltimore City Health Department**

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No.	Issue	Criteria
6.	The BCHD does not follow up with subrecipients to address any findings noted in subrecipients' Single Audit reports.	2 CFR Part 200 Subpart D states that pass-through entity monitoring of the subrecipient must include following -up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

**III. Desk Reviews**

7.	When doing a desk audit, BCHD does not consistently review time and effort reports for payroll charges.	According to 2 CFR sections 200.332 d, compliance supplement states monitor the activities of the subrecipients as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.
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8.	Fiscal monitoring checklist does not address period of performance. However, according to BCHD, they have a practice of examining whether expenditures were spent in an allowable time frame when BCHD reviews expenditures.	According to OMB Compliance Supplement, Period of Performance, a Non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity.
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**Biennial Performance Audit Report on the Baltimore City Health Department**

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No.	Issue	Criteria
9.	The BCHD answers a yes or no to identify if there is a program income; however, BCHD does not test or verify program income. BCHD clinics may not indicate that they received program income because it would reduce funding.	<p>CFR 75.307, Use of Program Income states that if the Health and Human Services (HHS) awarding agency does not specify in its regulations or the terms and conditions of the Federal award or give prior approval for how program income is to be used, paragraph (e) (1) of this section must apply. According to Paragraph (e) (1), Deduction,</p> <ul style="list-style-type: none"> <li>• Ordinarily program income must be deducted from the total allowable costs to determine the net allowable costs;</li> <li>• Program income must be used for current costs unless the HHS awarding agency authorizes otherwise; and</li> <li>• Program income that the Non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and Non-Federal entity contributions rather than to increase the funds committed to the project.</li> </ul>
10.	The BCHD did not have procedures to guide staff to follow up with subrecipients who do not provide documentation for desk audit process. As a result, in FY2021 there was one subrecipient that did not provide the requested documents for desk audit. However, BCHD did not report this as a finding to the HRSA and subrecipient continued receiving the funding. According to BCHD, this oversight issue was resolved by the site coordinator.	<p>According to the Green Book, management:</p> <ul style="list-style-type: none"> <li>• Documents in policies the internal control responsibilities of the organization;</li> <li>• Communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities; and</li> <li>• Periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity’s objectives or addressing related risks. If there is a significant change in an entity’s process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately. Changes may occur in personnel, operational processes, or information technology.</li> </ul>

## Biennial Performance Audit Report on the Baltimore City Health Department

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No.	Issue	Criteria
11.	<p>Although BCHD performs desk reviews, BCHD does not include all grant requirements in their review process. For example,</p> <ul style="list-style-type: none"><li data-bbox="359 375 1108 456">• In one subrecipient review, rent and utilities were charged as direct cost rather than charging them as indirect cost. This is an unallowable cost per Ryan White's terms and conditions.</li><li data-bbox="359 480 1003 508">• There is no evidence of review of program income.</li><li data-bbox="359 532 1108 586">• There is no evidence of subrecipients providing Single Audit reports.</li></ul>	Refer to monitoring criteria listed above.

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Table II

Summary of Causes Contributed to the Issues in Table I

No.	Causes	Criteria
1.	<p>The BCHD does not have formal (written, dated, approved) policy and procedures for subrecipient monitoring. The BCHD has a drafted policy and procedures for subrecipient monitoring, the policy and procedures are not complete. Specifically, the following items are not considered in the policy and procedures:</p> <ul style="list-style-type: none"> <li>• Requirements to follow up on Single Audit findings and associated actions plans of subrecipients;</li> <li>• Programmatic monitoring; and</li> <li>• Record and retention policies of completed monitoring reports.</li> </ul> <p>Also, the policy focuses on subrecipients that receive federal funding only, but should encompass those that do not as well.</p>	See Table I, row 10
2.	<p>The BCHD did not perform a risk assessment of subrecipients as required by Federal regulations for FY2021 or FY2020 (for both fiscal and program). Although BCHD drafted the risk assessment template for subrecipient monitoring, the template is not complete. Specifically, the following items are not considered in the risk assessment process:</p> <ul style="list-style-type: none"> <li>• Programs designated as high risk by the Federal Government, grants that are new or will be closing out;</li> <li>• Programs that have received a substantial increase or decrease in funding; and</li> <li>• Consideration of entities that may have become suspended or debarred during the course of the year.</li> </ul>	<p>According to CFR 200.332, all pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statues, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors:</p> <ul style="list-style-type: none"> <li>(i) The subrecipient's prior experience with the same or similar subawards;</li> <li>(ii) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;</li> <li>(iii) Whether the subrecipient has new personnel or new or substantially changed systems; and</li> <li>(iv) The extent and results of Federal awarding agency monitoring.</li> </ul>



## SECTION II: IMPLEMENTATION STATUS OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

Table III

**Summary of Implementation Status of Audit Finding and Recommendations from the Performance Audit Report for Fiscal Years Ending 2019 and 2018 for Service 717– Environmental Inspection Services <sup>3</sup>**

No.	Finding	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	The BCHD continued to miss the targets for FY2019 and FY2018 even though the targets were set lower than the Maryland State mandated 100 percent of required inspections.	(1) Establish multi-year goals (targets) and related plan to meet those goals (targets) (2) Evaluate staffing needs (3) Conduct a salary analysis	Implemented  (1) The Environmental Inspection Service has set a goal of inspecting each moderate and high-risk facility at least one time per year.  (2) Will conduct a survey to establish a new baseline of staffing needs required to meet the mandatory routine inspections and will consult with Maryland Department of Health (MDH) in the survey of staffing needs.  (3) Will conduct a salary analysis of Environmental Sanitarians in Maryland.	<b>Partially Implemented</b>  The BCHD conducted an assessment of staffing needs and a salary analysis for environmental sanitarians. However, they stated they are not able to hire more sanitarians or adjust salaries due to budget constraints.

<sup>3</sup> The selected performance measures is percent of mandated food service facility inspections completed.

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 718– Chronic Disease Prevention <sup>4</sup>**

No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	<p>(1) The measure specifies compliance with Baltimore City Laws. To comply with funding and reporting requirements, BCHD tracks and counts only compliance checks conducted. Therefore, the name of the measure does not accurately describe what is required to be tracked and reported by BCHD under the metric.</p> <p>(2) The BCHD had not established procedures to align the target with the State requirements for the monitoring of tobacco retailers.</p> <p>(3) The BCHD did 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.</p>	<p>(1) Update the name of the performance measure to reflect that only subtitle 5: Unlawful Distribution is monitored under the performance measure.</p> <p>(2) Establish multi-year goals (targets) and related plans to meet those goals (targets)</p> <p>(3) 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</p> <p>(4) Retain supporting documentation of total population of tobacco</p>	<p>Implemented</p> <p>(1) The BCHD will change the performance measure to make it specific to 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 and State grant requirements.</p> <p>(2) A multi-year target and related goal for this performance measure will be developed.</p> <p>(3) Tobacco Enforcement Standard Operating Procedures will be reviewed annually by MDH and BCHD.</p> <p>(4) Counter Tools, monthly data reports, and educational log will be used to capture, track and monitor the performance measure that identify roles and</p>	<p><b>Partially Implemented</b></p> <p>(1) The measure in the budget book was updated to reflect compliance with unlawful distribution requirements.</p> <p>(2) The BCHD stated they contacted the State to verbally agree that 70 percent was a realistic target for the City to achieve. The Bureau of Budget and Management Resources reflects the target being set to 70 percent in the score card. However, the State confirmed from FY2020 the target was 75 percent and for FY2021 it was 70 percent.</p> <p>(3) The BCHD developed written policy and procedures. However, they do not indicate approval by management or the date generated.</p> <p>(4) The BCHD was able to provide the population of retailers for FY2020 and FY2021. However, they were not able to provide support for the number of compliance checks completed during</p>

<sup>4</sup> The selected performance measure is percent of tobacco outlets checked for compliance with Baltimore City laws.

**Biennial Performance Audit Report on the Baltimore City Health Department**

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		<p>retailers in the City used to determine the actual performance results reported in the City's budget books.</p>	<p>responsibilities.</p> <p>(5) The Liaison Officer will request, retain and reconcile the lists to determine the actual number of retailers for the performance measure. The list will be retained by FY and requested on the specific date quarterly.</p>	<p>FY2020 or FY2021. Therefore, the issue of retaining supporting documentation still exists.</p>
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## APPENDIX I: MANAGEMENT'S RESPONSE TO THE AUDIT REPORT

**Date:** December 14, 2022

**To:** Josh Pasch, City Auditor

**Subject:** Management's Response to Audit Report:

Biennial Performance Audit Report on the Baltimore City Health Department  
for the Fiscal Years Ended June 30, 2021 and 2020

Our responses to the audit report findings and recommendations are as follows:

### **Recommendation I**

We recommend the Baltimore City Health Commissioner update and implement the draft policies and procedures to address the issues noted in Tables I and II above. (Note: A formal policy needs to be written, approved, and dated.)

### **Management Response/Corrective Action Plan**

**Agree**  **Disagree**

We agree with the audit findings and recommendations and will perform the following:

The BCHD shall update and implement policies and procedures to include specific requirements governed by 2 CFR part 200 for subrecipient monitoring by June 30, 2023. The policies and standard operating procedures will be inclusive of but not limited to time / effort reporting, identifying / processing program income, allowable cost, indirect / direct cost, and internal controls.

The BCHD recently recruited and selected a Grants Compliance & Oversight Manager and a Grants Compliance & Oversight Analyst whose efforts will be geared toward the development of policies and procedures relating to Federal Uniform Guidance. The employees are scheduled to begin by January 2023.

Subsequently, BCHD plans to hire a Director of Audits & Compliance by March 2023. The Director of Audits & Compliance will have the responsibility to coordinate activities that relate to ensuring that program and fiscal monitoring occur in accordance with BCHD policies / procedures.

The focus will be as follows:

- The BCHD fiscal and program staff will develop a comprehensive monitoring schedule for grant subrecipients, as well as create a programmatic / fiscal risk assessment tool by April 30, 2023. Additionally, the schedule will include monitoring dates for subrecipients, programmatic / fiscal risk assessment determinations, and receipt dates of subrecipient single audit reports where applicable.
- The BCHD will utilize the risk assessment tool to evaluate and follow up on subrecipient that have been determined high risk along with documenting findings, verifying suspension / debarment, and tracking progress on corrective action plans by September 30, 2023.
- The BCHD plans to procure a robust contract and grants management system, which will be a central repository for documenting and maintaining subrecipient monitoring data by September 30, 2023.

**Implementation Date:**

- As stated above.

**Responsible Personnel:**

- Fiscal monitoring – Nkenge Williams, Audit and Compliance Manager
- Fiscal monitoring – Leslie Thompson, Chief of Finance and Administration
- Fiscal monitoring – Grants Compliance & Oversight Manager, TBN
- Fiscal monitoring – Grants Compliance & Oversight Analyst, TBN
- Fiscal monitoring – Fiscal Officer, TBN
- Fiscal monitoring – Director of Audits & Compliance, TBN
- Programmatic monitoring – Director of Audits & Compliance, TBN, and various programmatic staff, TBN
- Programmatic and Fiscal Monitoring – Kelleigh Eastman, Chief of Staff / Chief Operating Officer