



**Mayor's Office of Neighborhood
Safety and Engagement**

**Biennial Performance Audit for Fiscal
Years Ended June 30, 2023 and 2022**

**Josh Pasch, City Auditor
October 29, 2024**



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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

The Department of Audits (DOA) conducted a *Biennial Performance Audit of the Mayor's Office of Neighborhood and Safety Engagement for the Fiscal Years Ended June 30, 2023 and June 30, 2022*. The objective of our performance audit was to evaluate the effectiveness of internal controls over the Safe Streets program (Safe Streets) expenditures. The scope of our audit is for the periods of Fiscal Year (FY) 2023 and FY 2022. However, certain other matters, procedures, and transactions outside that period were reviewed to understand and verify information during the audit period.

Our audit concluded that the Mayor's Office of Neighborhood and Safety Engagement (MONSE) has an opportunity to strengthen the monitoring controls that validate reimbursements requests. The DOA identified duplicate payments¹ totaling \$290,357 for three invoices in FY 2023 and FY 2024. Additionally, MONSE made reimbursements to subrecipients without consistently verifying: (i) daily activity logs of subrecipients' employees; and (ii) payroll registers. For example, based on auditor's calculations, from July 1, 2021 to January 31, 2024, MONSE made estimated reimbursement of \$257,322 to subrecipients without validating the daily activities of the subrecipients' employees for 180 of 271 samples, or 66 percent.

Definition of Subrecipients

According to Code of Federal Regulations, Title 2 , Subtitle A , Chapter II , Part 200 , Subpart D , *Subrecipient Monitoring and Management*, § 200.331 *Subrecipient and contractor determinations. Subrecipients*. "A subaward is for the purpose of carrying out a portion of the Federal award and creates a Federal financial assistance relationship with a subrecipient. See the definition of Subaward in § 200.1. Characteristics that support the classification of the entity as a subrecipient include, but are not limited to, when the entity: (1) Determines who is eligible to receive what Federal assistance; (2) Has its performance measured in relation to whether the 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) Implements 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."

Source: Code of Federal Regulations

¹ The DOA is working with the Department of Accounts Payable (AP) for invoice processing and Baltimore City Information Technology (BCIT) for Workday to identify mitigating controls.

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Additionally, we:

- Observed that MONSE does not: (i) confirm the accuracy of the aggregate totals of the invoices; and (ii) have secondary review of invoices prior to payments. Instead, MONSE relies heavily on the subrecipients’ internal controls.
- Identified six names listed on the approved budgets of certain subrecipient contracts; These six were never employed by the subrecipients. We did not find any instances where the City was billed for them. These names were referred to the Baltimore City Inspector General.

Although we did not identify any instances of fraud², control weakness creates susceptibility to fraud. To improve the accountability of spending taxpayers’ funds prudently, we recommend the Director of MONSE implement the recommendations made in the report. The current contracts with the two subrecipients (see page 4) will expire in FY 2025. It is important to note that the implementation of these recommendations is critical to prevent fraud if the program continues using subrecipients.

There were no prior findings that required follow-up. This is the first time that MONSE is audited.

We wish to acknowledge MONSE’s, AP’s, and the subrecipients’ cooperation extended to us during our audit.

Respectfully,



Josh Pasch, CPA
City Auditor, City of Baltimore
October 29, 2024

² The *Government Auditing Standards* state that:

- “Fraud involves obtaining something of value through willful misrepresentation. Whether an act is, in fact, fraud is determined through the judicial or other adjudicative system and is beyond auditors’ professional responsibility.”
- “Auditors may obtain information through discussion with officials of the audited entity or through other means to determine the susceptibility of a program to fraud, the extent to which the audited entity has implemented leading practices to manage fraud risks, the status of internal controls the audited entity has established to prevent and detect fraud, or the risk that officials of the audited entity could override internal control. An attitude of professional skepticism in assessing the risk of fraud assists auditors in assessing which factors or risks could significantly affect the audit objectives.”

BACKGROUND INFORMATION

The MONSE was established on December 23, 2020 to lead citywide efforts in addressing crisis levels of gun violence. This service identifies evidence-based approaches to improving public safety and reducing crime outside of the traditional law enforcement context. A combination of local, state, federal, and philanthropic funding supports a variety of programs, including Safe Streets. Safe Streets is a Community Violence Intervention (CVI) program that has a mission to reduce the gun violence in Baltimore City (City) through a public health intervention approach³. Safe Streets workers focus on community outreach, public education, conflict mediation, and violence interruption within a specific geographic area.



Picture 1 - Safe Streets
(Photo courtesy of MONSE)

Budget On October 26, 2021, MONSE received a \$50 million award from the City’s \$641M American Rescue Plan Act award that will be spent over the next three years to fund violence prevention efforts. This award supports a variety of crime-prevention programs, with a focus on the group violence reduction strategy, re-entry services, victim services, and youth and trauma services.

Performance Results Reported in Safe Street Baltimore Annual Reports

The MONSE reported that, in Calendar Year 2023, 1,453 conflicts of 1,599 conflicts, or 90 percent were resolved⁴.



Picture 2- 365 days with no homicides T-shirt
(Photo courtesy of WBAL-TV/Lisa Robinson)

³ Public health intervention approach is the Cure Violence (formerly known as Chicago Cease Fire) model “that seeks to change individual and community attitudes and norms about gun violence. It considers gun violence to be analogous to a communicable disease that passes from person to person when left untreated.” **Source:** [The Cure Violence Journal 2015](#)

⁴**Source:** [Safe Streets Baltimore Annual Report: January 1, 2023 - December 31, 2023](#)

Subrecipients

Community Based Organizations (subrecipients) manage the Safe Streets sites (sites) through a contract agreement award. During FY 2022, there were initially eight subrecipients with one-year contracts with the City:

1. Baltimore Community Mediation Center (Woodbourne McCabe Site);
2. LifeBridge Health (Belvedere Site and Woodbourne-McCabe);
3. Family Health Center of Baltimore (Cherry Hill);
4. Living Classrooms Foundation, Inc of Baltimore (Belair Edison and McElderry Park);
5. Youth Advocate Programs (Penn-North);
6. Park Heights Renaissance (Park Heights);
7. Associated Catholic Charities (Sandtown and Brooklyn); and
8. Bon Secour (Franklin Square).

During the first half of FY 2023, there were seven sub-recipients overseeing the ten Safe Streets sites. In the second half FY 2023, the program transitioned to the following two subrecipients with three-year contracts with the City:

1. Life Bridge Health Center for Hope (LifeBridge) oversees six sites: i) Belvedere, ii) Park Heights, iii) Franklin Square, iv) Belair Edison, v) McElderry Park, and vi) Woodbourne McCabe.
2. Associated Catholic Charities (ACC) oversees four sites: i) Sandtown Winchester, ii) Brooklyn, iii) Penn North, and iv) Cherry Hill.



In 2023, SSB staff mediated over 1,453 potentially violent conflicts.

Picture 3 - Mediation
(Photo courtesy of MONSE)



Picture 4 - 365 days no homicides event at Belvedere site
(Photo courtesy of MONSE)



Picture 5-365 days no homicides event at Belvedere site
(Photo courtesy of MONSE)

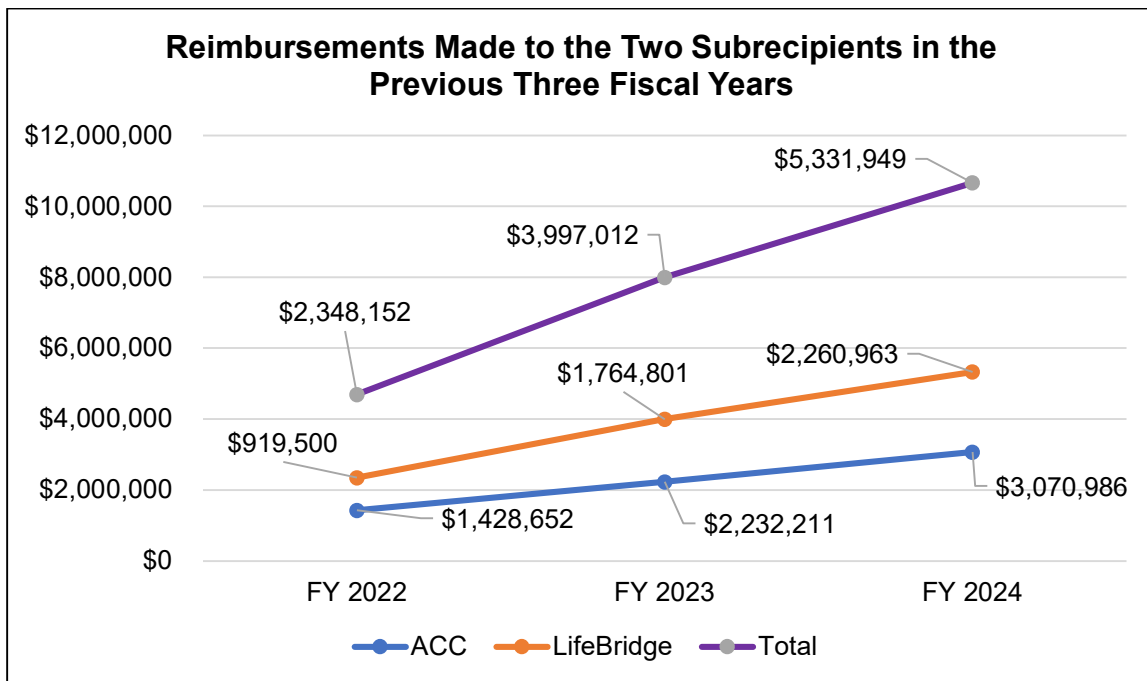
Reimbursement Process

The normal invoice submission process is described below. It should be noted that these processes are slightly different from the processes for the duplicate payments that we identified (see page 7).

- The subrecipients submit reimbursement packages to MONSE monthly through MONSE’s portal (Jotform).
- A MONSE Employee # 1 reviews the invoices and supporting documentation outside Workday. This employee: (i) initials and dates on the first page of the invoice package to indicate her approval; and (ii) asks the subrecipients to submit the invoice in Workday.
- A MONSE Employee # 2 creates a receipt in Workday.
- A MONSE Employee # 3 matches the receipt, invoice, and purchase order before approving for payment.

In general, reimbursements are for salary, uniforms, community events, rent, utilities, travel, and training. Exhibit I below is a summary of reimbursements made to the two subrecipients in FYs 2022, 2023, and 2024.

Exhibit I



Source: MONSE

OBJECTIVE, 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 conclusion based on our audit objective. The objective of our audit was to evaluate the effectiveness of internal controls over Safe Streets expenditures.

The scope of our audit is for the periods of FY 2023 and FY 2022. However, certain other matters, procedures, and transactions outside that period were reviewed to understand and verify information during the audit period.

To accomplish our objective, we:

- Interviewed key individuals from MONSE and conducted walkthroughs to obtain an understanding of: (i) expenditure reimbursement process; and (ii) validation process to make sure accurate reimbursements were made to subrecipients;
- Interviewed key individuals from subrecipients and conducted walkthroughs to obtain an understanding of expenditure invoicing and approval processes;
- Identified the related risks and evaluated the design of certain internal controls, processes and procedures to approve the expenditure reimbursement requests by subrecipients;
- Reviewed contracts with subrecipients;
- Judgmentally selected samples⁵ to: (i) review and analyze supporting documentation to validate only allowable expenditures were approved and reimbursed by MONSE; and (ii) validate that payroll expenditures reimbursed were appropriate;
- Observed how the subrecipients process payroll in their systems;
- Observed how MONSE processes subrecipients’ invoices in the City’s financial system, Workday; and
- Interviewed key individuals from MONSE and AP to gain an understanding of the potential causes of duplicate payments.

⁵ 100 invoices were selected for expenditures testing and 271 records were selected for payroll testing. The samples were selected from FYs 2022, 2023, and 2024 population of expenditures and payroll records.

FINDING AND RECOMMENDATION

MONSE's Monitoring Controls to Substantiate the Validity of Subrecipients' Reimbursement Requests Are Not Working Effectively.

Although MONSE has monitoring controls to verify that subrecipients' expenditures are allowable, within the period of payment, and within approved budget, these controls are not working effectively as intended. As a result, from FY 2022 through 2024, duplicate payments were made. In addition, time billed for staff were not supported by subrecipients' logs of daily activities.

I. Duplicate payments were not identified.

The DOA identified two duplicate payments and confirmed a third duplicate payment. The total of these three invoices in FY 2023 and FY 2024 was \$290,357. The following invoices were paid twice to a subrecipient: (i) \$79,098 in July 2022; (ii) \$149,528 in May 2023; and (iii) \$ 61,731 in January 2024.

As an example, a subrecipient emailed the invoices dated February 20, 2024 to AP twice⁶. The Optical Character Recognition converts the PDF invoice to readable text which is used by the Ancora System to populate invoice fields for Core Integrator (CI)⁷. The AP reviewed and corrected any typos in Ancora. Ancora failed to detect the duplicate invoices. Invoices from the Ancora System were loaded into CI where invoices were matched to the Purchase Orders. AP personnel reviewed and approved the invoices. When AP created the invoices in Workday⁸, the supplier invoice numbers had slight variations. For example, the invoice created on March 14, 2024 did not have any spaces (SS-CH-Jan24). The invoice created on April 5, 2024 contained a space (SS-CH-Jan 24). This prevented the system from detecting the duplicates. The invoices were routed in Workday to MONSE for approval. The MONSE control of matching invoices to Workday receipts were circumvented. When there was no matching Workday receipt, MONSE did not investigate and continued to process the invoice. In addition, MONSE did not have a process to track all payments made.

⁶ According to a subrecipient, they sent the invoice twice because MONSE had not processed the invoice.

⁷ The CI is a component of the former financial system that the City continued to use while transitioning to Workday. The CI was phased out on September 30, 2024.

⁸ The DOA is working with AP for invoice processing and BCIT for Workday to identify mitigating controls.

II. The MONSE does not consistently validate daily activities of subrecipients’ employees.

Subrecipients’ employees who hold the Site Director, Site Supervisor, and Violence Interrupter positions are required to record their daily activities and their paid time off in the Cure Violence (old system) and the Apricot system (new system)⁹. MONSE personnel (liaisons) have access to both systems, and they use the systems to monitor operations of the subrecipients and verify that daily entries are made by subrecipients’ employees. Additionally, MONSE management personnel supervise liaisons to confirm that liaisons are performing that requirement. However, as shown in Table I below, subrecipients activities were not always entered into these systems for days billed to the City. Based on auditor’s calculations, from July 1, 2021 to January 31, 2024, MONSE made estimated reimbursement of \$257,322 to subrecipients without validating the daily activities of the subrecipients’ employees for 180 of 271 samples, or 66 percent.

Table I

Summary of Exceptions for Daily Activity Logs in the Cure Violence and Apricot Systems

Subrecipients	FY 2022 July 1, 2021 – June 30, 2022			Pre* July 1, 2022 – December 31, 2022			Post* January 1, 2023 – January 31, 2024		
	Sample Population (Number)	Exception (Number)	Exception (Percentage)	Sample Population (Number)	Exception (Number)	Exception (Percentage)	Sample Population (Number)	Exception (Number)	Exception (Percentage)
ACC	21	11	52	24	18	75	40	12	30
LifeBridge	12	9	75	30	25	83	48	37	77
Others	60	39	65	36	29	81	N/A	N/A	N/A
Total	93	59	63	90	72	80	88	49	56

Source: Auditor’s analysis of activity logs for the Site Directors, Site Supervisors, and Violence Interrupters obtained from the Cure Violence and Apricot systems on August 27, 2024 and September 26, 2024.

Note: * During the first half of FY 2023, there were seven subrecipients overseeing the ten Safe Streets sites, and in the second half FY 2023, the program transitioned to only two subrecipients with three-year contracts with the City, which ends in FY 2025.

⁹ The new system was implemented in April 2022.

III. The MONSE consistently reimbursed payments without validating payroll registers.

The MONSE does not require subrecipients to submit a payroll register. Currently, one of the two subrecipients submits a payroll register. A payroll register lists: (i) employees; (ii) payroll period; and (iii) the amount of salary applicable to the MONSE Safe Streets. Payroll registers are typically used to validate salaries billed by subrecipients. The MONSE relies heavily on the subrecipients' internal controls.

Additionally, we observed that MONSE does not: (i) confirm the accuracy of the aggregate totals of the invoices; and (ii) have secondary review of invoices prior to payments.

According to the Code of Federal Regulations, Title 2 , Subtitle A , Chapter II , Part 200 , Subpart D , *Subrecipient Monitoring and Management*, 200.332 Requirements for pass-through entities, "a pass-through entity must: (e) monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must:

1. Review financial and performance reports.
2. Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward..."

Recommendation I: We recommend the Director of MONSE:

- Keep a schedule of approved reimbursement payment requests and check whether the payment was already made when new payment requests are submitted by the subrecipients;
- Enforce the control of matching receipts to invoices in Workday;
- Validate daily activities log of subrecipients' employees in the Apricot system;
- Validate salary billed to payroll registers;
- Recalculate invoice totals to confirm accuracy of the total amount billed; and
- Establish a secondary review process of invoices before payments are approved.

APPENDIX I

MANAGEMENT’S RESPONSE TO THE AUDIT REPORT

Date: October 29, 2024

To: Josh Pasch, City Auditor

Subject: Management Response to Audit Report:
Biennial Performance Audit Report on Mayor’s Office of Neighborhood and
Safety Engagement for the Fiscal Years Ended June 30, 2023 and 2022

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

Recommendation I: We recommend the Director of MONSE:

- Keep a schedule of approved reimbursement payment requests and check whether the payment was already made when new payment requests are submitted by the subrecipients;
- Enforce the control of matching receipts to invoices in Workday;
- Validate daily activities log of subrecipients’ employees in the Apricot system;
- Validate salary billed to payroll registers;
- Recalculate invoice totals to confirm accuracy of the total amount billed; and
- Establish a secondary review process of invoices before payments are approved.

Management Response/Corrective Action Plan

Agree

Disagree



To: Honorable Bill Henry, Comptroller
and other members of the Board of Estimates
of the City Baltimore

From: Stefanie Mavronis,
Director Mayors Office of Neighborhood Safety and Engagement (MONSE)

Re: Biennial Performance Audit for Fiscal Years Ending June 30, 2023 and 2022

Date: October 29, 2024

MONSE Response to Audit Report Findings and Recommendations

Over the past five months, including prior to the audit, MONSE leadership, Stefanie Mavronis, Director and Chanel White, Chief of Staff, has implemented measures to address underlying issues with the agency's invoice and payment processes. We accept the Auditor's recommendations listed and have included a plan, which we have already begun implementing, to ensure compliance with all requirements moving forward.

i. Recommendation 1 - Keep a schedule of approved reimbursement payment requests and check whether the payment was already made when new payment requests are submitted by the subrecipients. This action has already been implemented and will remain the process moving forward. Implemented on October 1, 2024.

MONSE has implemented a multi-step review process to assist with better tracking of agency programming and invoices. This includes tracking when the invoice was received, which program manager is responsible for the review, the amount requested, and when the invoice is approved. Each step will require approval from the MONSE Program Managers or Finance Operations Coordinator, currently Rosalie Gamble, before proceeding with the payment process, followed by a final review by MONSE's Chief of Finance, currently Costella Davis.

The steps for invoice review and approval are listed below:

1. The grantee submits the invoice via the MONSE Jotform.
2. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, retrieves the invoice from Workday.

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3. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, checks the appropriate spreadsheet to ensure the invoice has not already been paid.
4. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, reviews the invoice.
5. If there are issues, the MONSE Finance Operations Coordinator, currently Rosalie Gamble, contacts the grantee via email to inform them of the necessary corrections.
 - The grantee will resubmit the corrected invoice, including any supporting documentation via the MONSE Jotform.
 - The MONSE Finance Operations Coordinator, currently Rosalie Gamble, will review the invoice again for corrections. If everything aligns and all necessary corrections are made, the process continues.
6. The invoice is sent to the program manager for review and approval.
7. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, then uploads the invoice into Nitro, requesting the program manager's signature.
8. The MONSE Program Manager reviews the invoice for accuracy and alignment with programmatic deliverables over the invoice period.
 - If there are additional questions, the program manager should contact the grantee directly, including the Finance Operations Coordinator, currently Rosalie Gamble, in the communication for awareness.
 - If additional corrections are needed, the grantee will have to resubmit and repeat the above steps.
9. If there are no issues, the MONSE Program Manager will sign the document.
10. Once signed, Nitro automatically sends the invoice back to the MONSE Finance Operations Coordinator, currently Rosalie Gamble.
11. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, returns the invoice to the grantee using either Jotform or email, including the MONSE Chief of Finance, currently Costella Davis for awareness.
12. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, files the approved invoice in the MONSE shared drive under the grantee folder.
13. The MONSE Finance Operations Coordinator, currently Rosalie Gamble, then processes the invoice in Workday.

14. Once Workday provides receipt number, the MONSE Finance Operations Coordinator, currently Rosalie Gamble, updates the spreadsheet to outline all communication and completed steps above.
15. Workday will automatically route the receipt through the process in Workday.
16. The approver (Chief of Finance or The Finance Operations Coordinator, currently Rosalie Gamble, depending on who created the receipt) will review the receipt for accuracy and approve or send it back to The Finance Operations Coordinator, currently Rosalie Gamble. Workday will not let a creator approve their own work.
 - If the receipt needs correction a comment is added in Workday and the receipt is automatically sent back to the person who created it.
 - Once the receipt is corrected it will go through the process listed above.
17. Once the receipt is approved Workday will automatically allow the grantee to be paid up to the amount the receipt was created for.
18. Once the grantee uploads the approved invoice in Workday it is automatically route to Chief of Finance, currently Costella Davis or The Finance Operations Coordinator, currently Rosalie Gamble, for approval for general funds. For ARAP funds the invoice is automatically routed to MORP for review and approval.

ii. Enforce the control of matching requisitions to invoices in Workday.

This action has already been implemented and will remain the process moving forward. Implemented on October 1, 2024. See the above section i.

iii. Validate the daily activities log of subrecipients’ employees in the Apricot System.

This action is in progress. We plan to have this fully in place by April 15, 2024.

This SOP outlines the procedures for validating the daily activities logs of subrecipients’ employees within the Apricot System. The goal is to ensure accurate tracking of activities and compliance with reporting requirements. This procedure is applicable to all staff involved in the validation process, including Program Managers, Finance Operations Coordinator, currently Rosalie Gamble, and Chief of Finance, Costella Davis. The SOP will be reviewed annually and updated as necessary to maintain compliance with evolving regulations and operational needs.

1. **Log Submission by Subrecipients** - Subrecipients must submit daily activity logs through the Apricot System by the designated deadline. Logs should include the following details:
 - Employee names

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- Hours worked
 - Tasks completed
 - Description and notes on specific activities
2. **Manager Review** - Once submitted, the validated logs will be forwarded to the Program Manager for further review. The Program Manager will check for:
- Consistency with programmatic goals
 - Appropriateness of recorded activities
 - Any patterns of discrepancies or overages that may require further investigation

If approved, the Program Manager will sign off on the daily activities log. If not approved, the Finance Operations Coordinator, currently Rosalie Gamble, will be notified, and Program Manager will provide feedback to the subrecipient.

3. **Initial Review** - The Finance Operations Coordinator, currently Rosalie Gamble, will retrieve submitted daily activity logs from the Apricot System and conduct a preliminary review to ensure:
- All required fields are completed
 - Logs are submitted on time
 - Information is consistent with previous submissions
4. **Detailed Validation Process** - The Program Manager will cross-reference the activity logs with:
- Scheduled hours, timesheets, and payroll records to confirm hours worked
 - Programmatic activities approved for subrecipients
 - Documentation from weekly site visits and debriefing sessions with liaisons and subrecipients
 - Program objectives and scope of work to ensure activities align with expected outcomes

Any discrepancies identified will be documented by the Finance Operations Coordinator, currently Rosalie Gamble, who will prepare a summary for the Program Manager.

5. **Communication with Subrecipients** - If issues arise during the validation process, the Program Manager will contact the subrecipient to clarify discrepancies or request additional documentation. A summary of this communication and the resolution process must be documented.
6. **Record Keeping** - All validated daily activity logs, communications with subrecipients, and any corrections made must be maintained in the Apricot System as well as our agency SharePoint folder assigned and managed by the Program Manager. Documentation should be retained for audit purposes in accordance with MONSE's policies.
7. **Reporting and Analysis** - The Program Manager Coordinator will prepare monthly reports summarizing the validation process, including any recurring issues or trends. Insights gained from the reports will be used to inform operations, refine procedures, and guide future training for subrecipients.

iv. Validate salary billed to payroll registers.

MONSE has established a process for reviewing salaries billed to payroll. Our payroll review process is outlined below:

1. The grantee must write the employee's name next to the position billed on the budget template provided by MONSE and write the budget line item on the top and the amount on the top of the document.
2. The Finance Operations Coordinator, currently Rosalie Gamble, reviews the budget found in the contract or the budget modification; both can be accessed via Workday.
3. The Finance Operations Coordinator, currently Rosalie Gamble, compares the pay stub and/or summary to ensure the agreed amount is being requested.
4. The Finance Operations Coordinator, currently Rosalie Gamble, reviews the employee's timecard to ensure it matches the hours submitted on the pay stub or payroll summary.
5. On all payroll documents, the Finance Operations Coordinator, currently Rosalie Gamble will ensure the name listed on the expense sheet for the position matches the name on the supporting documentation.
 - MONSE requests that a name be included on the expense sheet to ensure salary information is accurate and the review aligns with the agreed line item.

v. Recalculate invoice totals to confirm the accuracy of the total amount billed. This action is in progress. We plan to have this fully in place by April 15, 2024.

Invoice reconciliation is vital, and we have developed a system to ensure financial accuracy. The program manager or Chief of Finance, currently Costella Davis, will review all collected payment documentation associated with the invoice for the specific period. The program manager, along with the Finance Operations Coordinator, currently Rosalie Gamble, will compare external records with internal records to ensure all details match. The Chief of Finance, currently Costella Davis, will complete a final review and calculation to ensure accuracy, focusing on any inaccuracies, inconsistencies, and questionable transactions. This review will provide an opportunity to reassess all calculations to ensure totals are consistent. The review will be recorded as completed, followed by a detailed report generated for the grantee to review and provide additional information if needed.

vi. Establish a secondary review process of invoices before payments are approved. This action has already been implemented and will remain the process moving forward. Implemented on October 1, 2024.

We have established a comprehensive review process to ensure multiple layers of oversight, allowing for timely review and approval of invoices, thus preventing duplication of payments or unapproved spending.

1. The first review will be completed by the program manager, who will check for programmatic compliance to ensure invoices align with the contract’s scope of work.
2. Next, the Finance Operations Coordinator, currently Rosalie Gamble, will review for fiscal compliance to ensure spending is approved according to the contract’s terms and does not exceed the budgeted line items outlined in the approved budget.
3. Following the review by the Finance Operations Coordinator, currently Rosalie Gamble, the Chief of Finance, currently Costella Davis, will provide a final review prior to approval in Workday to process and remit payment.

Implementation Dates:

- i. Keep a schedule of approved reimbursement payment requests and check whether the payment was already made when new payment requests are submitted by the subrecipients – October 1, 2024
- ii. Enforce the control of matching receipts to invoices in Workday - October 1, 2024
- iii. Validate daily activities log of subrecipients’ employees in the Apricot System – April 15, 2025

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- iv. Validate salary billed to payroll registers - October 1, 2024
- v. Recalculate invoice totals to confirm accuracy of the total amount billed - April 15, 2025
- vi. Establish a secondary review process of invoices before payments are approved - October 1, 2024

Responsible Personnel:

- Program Manager
- Rosalie Gamble, Finance Operations Coordinator
- Costella Davis, Chief of Finance