



CITY OF BALTIMORE

DEPARTMENT OF FINANCE

BIENNIAL FINANCIAL AUDIT

Fiscal Years Ended June 30, 2018 and 2017

Table of Contents

Independent Auditor's Report	1
Basic Financial Statements	
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance - Budget and Actual - Budgetary Basis – General Fund	4
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance - Budget and Actual - Budgetary Basis – Risk Management Fund	6
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance - Budget and Actual - Budgetary Basis – Printing and Reproduction Fund	7
Statement of Revenues, Expenditures and Changes in Fund Balance – Capital Projects	8
Statement of Revenues, Expenditures and Changes in Grant Cash Balances	9
Notes to the Financial Statements	10
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed In Accordance with <i>Government Auditing Standards</i>	14
Schedule of Finding	16
APPENDIX I – Management's Response to the Audit Report	18



Honorable Joan M. Pratt, Comptroller
and Other Members
of the Board of Estimates
City of Baltimore, Maryland

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, of the Department of Finance (the Agency), an agency of the primary government of the City of Baltimore (City), Maryland, which comprise the *Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance, Budget and Actual, Budgetary Basis, General Fund; Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance, Budget and Actual, Budgetary Basis, Risk Management Fund; Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance, Budget and Actual, Budgetary Basis, Printing and Reproduction Fund; Statement of Revenues, Expenditures and Changes in Fund Balance, Capital Projects; and Statement of Revenues, Expenditures and Changes in Grant Cash Balances*, for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 3. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, except for peer review requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Biennial Financial Audit Report on Department of Finance

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for the auditor's unmodified audit opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, the revenues collected, expenses paid and balances reported for governmental activities, of the Agency, for the years ended June 30, 2018 and 2017 in accordance with the cash basis of accounting described in Note 3.

Basis of Accounting

The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Other Legal and Regulatory Requirements

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Biennial Financial Audit Report on Department of Finance

In accordance with *Government Auditing Standards*, we have also issued our report, dated December 12, 2019, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters (see page 13). The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Respectfully,



Josh Pasch, CPA
City Auditor
Baltimore, Maryland
December 12, 2019

CITY OF BALTIMORE
Department of Finance
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
Budget and Actual – Budgetary Basis – General Fund
For Fiscal Years Ended June 30, 2018 and 2017

Fiscal Year 2018	Final Budget	Actual	Variance
Revenues:			
Appropriations Revenues	<u>\$27,309,294</u>	<u>\$23,942,444</u>	<u>\$(3,366,850)</u>
Expenditures and Encumbrances:			
Revenue Collection	8,716,908	8,283,883	433,025
Treasury Management	1,613,100	244,120	1,368,980
Administration	1,513,196	1,679,642	(166,446)
Procurement	3,608,764	3,343,100	265,664
Accounts Payable	1,194,708	1,720,147	(525,439)
Payroll	4,147,345	2,392,912	1,754,433
Accounting	2,541,251	3,059,807	(518,556)
Operating Budget Management	2,464,839	1,890,682	574,157
Property Tax Billing Integrity and Recovery	1,473,093	939,964	533,129
Finance Project Management	<u>36,090</u>	<u>388,187</u>	<u>(352,097)</u>
Total Expenditures and Encumbrances	27,309,294	23,942,444	3,366,850
Excess of Revenues over Expenditures	-	-	-
Opening Fund Balance	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
Department of Finance
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
Budget and Actual – Budgetary Basis – General Fund
For Fiscal Years Ended June 30, 2018 and 2017

Fiscal Year 2017	Final Budget	Actual	Variance
Revenues:			
Appropriations Revenues	<u>\$28,033,315</u>	<u>\$17,167,765</u>	<u>\$(10,865,550)</u>
Expenditures and Encumbrances:			
Revenue Collection	9,441,029	4,205,737	5,235,292
Treasury Management	1,556,191	280,636	1,275,555
Administration	1,389,787	1,486,803	(97,016)
Procurement	3,867,059	2,992,396	874,663
Accounts Payable	1,246,559	82,090	1,164,469
Payroll	4,285,075	2,896,139	1,388,936
Accounting	2,657,878	2,288,988	368,890
Operating Budget Management	2,175,742	1,711,126	464,616
Property Tax Billing Integrity and Recovery	1,387,131	1,033,112	354,019
Finance Project Management	<u>26,864</u>	<u>190,738</u>	<u>(163,874)</u>
Total Expenditures and Encumbrances	28,033,315	17,167,765	10,865,550
Excess of Revenues over Expenditures	-	-	-
Opening Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
Department of Finance
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
Budget and Actual – Budgetary Basis – Risk Management Fund
For Fiscal Years Ended June 30, 2018 and 2017

Fiscal Year 2018	Final Budget	Actual	Variance
Revenues			
Appropriations Revenues	<u>\$11,003,627</u>	<u>\$8,074,861</u>	<u>\$ 2,928,766</u>
Expenditures and Encumbrances			
Salaries and Wages	1,080,547	863,874	216,673
Other Personnel Cost	350,221	336,618	13,603
Contractual Services	9,403,715	11,611,447	(2,207,732)
Material Supplies	110,525	4,057	106,468
Minor Equipment	54,094	16,053	38,041
Other	<u>4,525</u>	<u>(555)</u>	<u>5,080</u>
Total Expenditures and Encumbrances	11,003,627	12,381,494	(1,827,867)
Deficiency of Revenues over Expenditures	<u>\$ -</u>	<u>\$(4,756,633)</u>	<u>\$ 4,756,633</u>

Fiscal Year 2017	Final Budget	Actual	Variance
Revenues			
Appropriations Revenues	<u>\$10,391,329</u>	<u>\$10,497,902</u>	<u>\$ (106,573)</u>
Expenditures and Encumbrances			
Salaries and Wages	1,113,390	811,806	301,584
Other Personnel Cost	390,898	371,482	19,416
Contractual Services	8,736,358	9,130,074	(393,716)
Material Supplies	89,637	32,389	57,248
Minor Equipment	54,834	6,769	48,065
Other	<u>6,212</u>	<u>6,307</u>	<u>(95)</u>
Total Expenditures and Encumbrances	<u>10,391,329</u>	<u>10,358,827</u>	<u>32,502</u>
Excess of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 139,075</u>	<u>\$ (139,075)</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
Department of Finance
Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance
Budget and Actual – Budgetary Basis – Printing and Reproduction Fund
For Fiscal Years Ended June 30, 2018 and 2017

Fiscal Year 2018	Final Budget	Actual	Variance
Revenues			
Appropriations Revenues	<u>\$3,636,848</u>	<u>\$3,453,312</u>	<u>\$ 183,536</u>
Expenditures and Encumbrances			
Salaries and Wages	662,279	715,776	(53,497)
Other Personnel Cost	427,300	294,179	133,121
Contractual Services	1,219,405	1,031,541	187,864
Material and Supplies	1,312,702	1,057,535	255,167
Minor Equipment	11,435	7,305	4,130
Other	<u>3,727</u>	<u>3,727</u>	<u>-</u>
Total Expenditures and Encumbrances	<u>3,636,848</u>	<u>3,110,063</u>	<u>526,785</u>
Excess of Revenues over Expenditures	<u>\$ -</u>	<u>\$ 343,249</u>	<u>\$ (343,249)</u>

Fiscal Year 2017	Final Budget	Actual	Variance
Revenues			
Appropriations Revenues	<u>\$3,518,142</u>	<u>\$2,919,931</u>	<u>\$ 598,211</u>
Expenditures and Encumbrances			
Salaries and Wages	660,619	820,980	(160,361)
Other Personnel Cost	419,551	344,061	75,490
Contractual Services	1,151,485	915,158	236,327
Material and Supplies	1,270,180	1,045,099	225,081
Minor Equipment	11,191	7,145	4,046
Other	<u>5,116</u>	<u>5,116</u>	<u>-</u>
Total Expenditures and Encumbrances	<u>3,518,142</u>	<u>3,137,559</u>	<u>380,583</u>
Deficiency of Revenues over Expenditures	<u>\$ -</u>	<u>\$ (217,628)</u>	<u>\$ 217,628</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
Department of Finance
Statement of Revenues, Expenditures and Changes in Fund Balance -
Capital Projects
For Fiscal Years Ended June 30, 2018 and 2017

	Fiscal Year 2018	Fiscal Year 2017
Revenues		
Other Fund Revenue	\$ _____ -	\$ _____ -
Total Revenues	<u>_____ -</u>	<u>_____ -</u>
Expenditures		
Capital Outlay	<u>1,706,022</u>	<u>2,408,380</u>
Total Expenditures	<u>1,706,022</u>	<u>2,408,380</u>
Deficit of Revenues over Expenditures	(1,706,022)	(2,408,380)
Beginning Fund Balance	<u>9,362,948</u>	<u>11,771,328</u>
Ending Fund Balance	<u>\$ 7,656,926</u>	<u>\$ 9,362,948</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
Department of Finance
Statement of Revenues, Expenditures and Changes in Grant Cash Balances
For Fiscal Years Ended June 30, 2018 and 2017

	Cash Balance July 1, 2017 (Deficit)	Receipts	Expenditures	Cash Balance June 30, 2018 (Deficit)
Other Grants				
Property Disposal	\$ 665,319	\$ 478,475	\$ 65,861	\$1,077,933
Revenue Collections Inspection	<u>154,149</u>	<u>-</u>	<u>-</u>	<u>154,149</u>
Total revenues, expenditures and change in grant balances- Other	<u>\$ 819,468</u>	<u>\$ 478,475</u>	<u>\$ 65,861</u>	<u>\$1,232,082</u>

	Cash Balance July 1, 2016 (Deficit)	Receipts	Expenditures	Cash Balance June 30, 2017 (Deficit)
Other Grants				
Property Disposal	\$ 90,364	\$ 681,764	\$ 106,809	\$ 665,319
Revenue Collections Inspection	<u>155,691</u>	<u>-</u>	<u>1,542</u>	<u>154,149</u>
Total revenues, expenditures and change in grant balances- Other	<u>\$ 246,055</u>	<u>\$ 681,764</u>	<u>\$ 108,351</u>	<u>\$ 819,468</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BALTIMORE
Department of Finance
Notes to the Financial Statements
For Fiscal Years Ended June 30, 2018 and 2017

1. Description of the Department of Finance

The Agency is responsible for safeguarding the financial integrity of the City through the development and implementation of sound financial policies and practices.

The Agency is comprised of five bureaus and two offices.

The Bureau of the Budget and Management Research formulates the City's annual operating budget and recommends annual capital expenditures to the Director of Finance. It provides policy and fiscal research and analysis on a variety of administrative, departmental and City-wide issues. The Bureau also provides oversight of all budget expenditures.

The Bureau of Revenue Collections has the responsibility to collect all revenues owed to the City through various taxes, fines, fees and penalties.

The Bureau of Accounting and Payroll Services manages both accounting and payroll operations. Activities include accounts payable; payroll; disbursements; accounts receivable; capital, grant, and fixed asset accounting; billing; and revenue control.

The Bureau of Purchases is responsible for procuring supplies, services and equipment for most City agencies. The Bureau also provides printing and graphic services to various City agencies and others through an internal service fund.

The Bureau of Treasury Management is responsible for the day-to-day cash management of the City. Also, the Bureau manages the City's investment portfolio, issues new debt and manages existing debt.

The Office of the Director provides administration direction and performs the departmental personnel functions.

The Office of Risk Management advises City agencies on risk management issues and in certain cases, obtaining and monitoring insurance policies. The activities of this office are fully funded by the City's Internal Service Risk Management Fund. Expenditures for the portion of the Risk Management Fund controlled by the Agency's Risk Management Office are presented in a separate internal service fund.

Not included in these financial statements is the City's Loan and Guarantee Program which is audited separately by the City's outside auditors and the Department of Audits.

CITY OF BALTIMORE
Department of Finance
Notes to the Financial Statements
For Fiscal Years Ended June 30, 2018 and 2017

2. Fund Financial Statements

These financial statement have been prepared on a cash basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, they do not represent the financial position of the City or the Agency. The Agency's services are reported in the City's general, internal service, special revenue and capital projects funds. The Agency annually receives appropriations from both the general, internal service, and special revenue funds. General fund and internal service fund appropriations expire at year end. The special revenue funds receive grants from the Federal, State and other sources. Appropriations for special revenue funds do not expire at year end and continue until they are used for grant related expenditures. Because of these differences, the financial statements of the Agency's general and internal service fund activities are reported on a budgetary basis in the *Schedule of Revenues, Expenditures, Encumbrances and Changes in Fund Balance*. The financial statements of the special revenue funds are reported in the *Statement of Revenues, Expenditures and Changes in Fund Balance and Grant Cash Balances*.

3. Summary of Significant Accounting Policies

The financial statements of the Agency are prepared on a cash basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. This basis of presentation differs from accounting principles generally accepted in the United States of America in that revenues are recognized when received rather than earned and expenses are recognized when paid rather than when the obligation is incurred. The accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

4. Budget Process

The Agency participates in the City's Outcome Based Budgeting process. Outcome Based Budgeting is a budget process that aligns resources with results produced. This budgeting tool integrates strategic planning, long-range financial planning and performance management, and is a recommended practice of the Government Finance Officers Association.

5. Advance from the City

Advances from the City represent cash advances by the City that have not been reimbursed by the Grantor. Cash advances not reimbursed by the grantor will be the responsibility of the City.

CITY OF BALTIMORE
Department of Finance
Notes to the Financial Statements
For Fiscal Years Ended June 30, 2018 and 2017

6. Risk Management

The City is exposed to various risks of loss related to torts; theft of; damage to; and destruction of assets; errors and omissions; injuries to employees and members of the public; and natural disasters. The Agency is a chartered agency within the City municipal government. Therefore, its exposure to various risks is managed by the City's Office of Risk Management.

7. Subsequent Events

No subsequent events have occurred that would require recognition or disclosure in the financial statements as of December 12, 2019.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS



Honorable Joan M. Pratt, Comptroller
and Other Members of the
Board of Estimates
City of Baltimore, Maryland

In planning and performing our audit of the financial statements of the Department of Finance (Agency) as of and for the years ended June 30, 2018 and 2017 in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses, significant deficiencies, or control deficiencies and therefore, material weaknesses, significant deficiencies, or control deficiencies may exist that were not identified. However, as described in the accompanying schedule of finding, we identified a deficiency in internal control that we consider to be a control deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of finding to be a control deficiency as Finding 1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Biennial Financial Audit Report on Department of Finance

Department of Finance's Response to Finding

The Agency's response to the finding identified in our audit is described in the accompanying schedule of finding. The response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully,



Josh Pasch, CPA
City Auditor
Baltimore, Maryland
December 12, 2019

CITY OF BALTIMORE
Department of Finance
Schedule of Finding
Fiscal Years Ended June 30, 2018 and 2017

Finding #1: Control Deficiency – Certain payroll documentation were missing to support selected payroll timesheets.

The Agency was not able to provide all documentation for selected FY 2017 and FY 2018 payroll timesheets for testing (see Table I). As a result, the Agency was not able to demonstrate whether selected payroll timesheets were accurately recorded, which may result in financial losses including inaccurate payments, accruals and final payouts to agency employees.

Table I

Summary of Payroll Testing Results for Selected Payroll Expenses Incurred in FY 2018 and FY 2017

Description	FY 2018		FY 2017	
	Occurrences	Percent	Occurrences	Percent
Missing timesheets	2 of 60	3	3 of 60	5
Missing employees sign in/out signature on timesheets ¹	8 of 58	14	4 of 57	7
Timesheet missing supervisory approval ¹	11 of 58	19	3 of 57	5
Missing leave approval ²	1 of 21	5	2 of 36	6
Bi-weekly timesheet did not agree with ADP ³	9 of 58	16	3 of 57	5

Notes: ¹ The denominator is based on available timesheets.

² The denominator is based on individuals who took leave during the pay period under review.

³ The denominator is based on available physical timesheet.

ADP is a time and attendance software utilized by each of the agencies within the City to record the amount of hours worked and / or the amount of leave taken.

Administrative Manual 205-10, *Payroll Systems* effective February 20, 1989 (AM 205-10) requires each agency / bureau head to establish internal controls in administering payroll systems to provide reasonable protection against various payroll errors and fraud schemes. The policy requires using a positive documented system to determine the presence or absence of employees. In addition, supervisors are responsible for assuring the accuracy of time and attendance of individuals under their immediate supervision.

CITY OF BALTIMORE
City of Baltimore's Office of Information & Technology
Schedule of Findings
Fiscal Years Ended June 30, 2018 and 2017

According to the Baltimore City Code, Article I, § 11-6, Disposal of records, (b) Agencies to prepare retention schedules,

- “It shall be the duty of each department to prepare records retention schedules to assure the orderly retention of records required for the operation of the department, as well as the prompt disposal of records having no further value.”
- “Such schedules shall be prepared and submitted in the manner prescribed and will become effective when approved by the Records Committee.”

Recommendation #1:

We recommend the Director of Finance: (1) develop a record retention schedule for the department; (2) file the retention schedule with City Archivist; and (3) require Directors of Bureau of Accounting and Payroll Services keep payroll documentation as required by the record retention schedule for the department and file with City Archivist.

APPENDIX I

Management's Response to the Audit Report

Date: December 12, 2019
To: Josh Pasch, City Auditor

Subject: Management Response to Audit Report:
Biennial Financial Audit Report on Department of Finance for the
Fiscal Years Ended June 30, 2018 and 2017

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

Recommendation #1

We recommend the Director of Finance: (1) develop a record retention schedule for the department; (2) file the retention schedule with City Archivist; and (3) require Directors of Bureau of Accounting and Payroll Services keep payroll documentation as required by the record retention schedule for the department and file with City Archivist.

Management Response/Corrective Action Plan

Agree **Disagree**

The Agency concurs with the finding and recommendation. This item relates to employee time tracking within the Bureau of Revenue Collections (BRC). The Agency does not believe there were any errors recorded into E-Time or to employee pay. BRC shall implement a standard record retention schedule as required and such records shall be made available for future audit periods.

Implementation Date

The implementation date to address the finding and recommendation shall be within one year of the date of this report.

Responsible Personnel

Frank Derr, Chief, Bureau of Revenue Collections, 410-361-9353