



Baltimore Police Department
Biennial Performance Audit for Fiscal
Years Ended June 30, 2021 and 2020
City Auditor, Josh Pasch
February 3, 2023



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Office of the Comptroller Josh Pasch, City Auditor

100 N. Holliday St., Room 321
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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 Police Department for the Fiscal Years Ended June 30, 2021 and June 30, 2020*. The objectives of our performance audit were to:

- Evaluate whether the Baltimore Police Department (BPD) Crime Laboratory and Evidence Control has effective and efficient processes and controls over receiving, processing, and sending results for items they receive for analysis in a timely manner, and
- Follow up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated June 11, 2020.

Our audit concludes that the lengthy timeframe to procure critical laboratory products and maintenance agreements through the Bureau of Procurement (BOP) negatively impacted BPD operations. With the absence of timely procurement, forensic labs are unable to timely perform vital testing and analysis for investigative and court presentation of critical evidence. Backlogs increased significantly during 2022, and in one instance, BPD had to borrow supplies from another jurisdiction to continue operations.

Of the 13 prior recommendations that we followed up as part of this Biennial Performance Audit, four were not applicable because those performance measures are not in effect. Of the remaining nine prior recommendations, seven or approximately 78 percent of action plans were implemented, one or approximately 11 percent of plans were partially implemented, and one or approximately 11 percent of action plans were not implemented. One prior recommendation was partially implemented because BPD developed the FY 2023 Performance Measure Plan but did not correctly calculate the actuals for Fiscal Years (FYs) 2021 and 2020. One prior recommendation was not implemented because the BPD did not correctly calculate the actuals for FYs 2021 and 2020 in the Budget Book. (See Section II on page 7 for Implementation Status of Prior Findings and Recommendations)

To improve the procurement processes and controls, we recommend the Commissioner of BPD and the Acting City Purchasing Agent / Chief Procurement Officer implement the recommendations included in this report. Management's responses are included in Appendix I (see page 14).

We wish to acknowledge BPD's and BOP's cooperation extended to us during our audit.

Respectfully,

Josh Pasch, CPA
City Auditor, City of Baltimore
February 3, 2023

BACKGROUND INFORMATION

I. Baltimore Police Department: Forensic Science and Evidence Services

The vision of the Forensic Science and Evidence Services Division is to be a national model for the Forensic Science Community. The mission of the Forensic Science and Evidence Services Division is to: (1) diligently identify, collect, analyze, and safeguard evidence; (2) objectively convey empirical data; and (3) adhere to the highest quality standards while promoting a team-focused environment.

The Forensic Science and Evidence Services Division consists of two sections:

- The Crime Scene Sciences and Evidence Control Section that consists of three units: Crime Scene Sciences Unit, Photography Unit, and the Evidence Management Unit (EMU), and
- The Forensic Laboratory Section that consists of two branches with subunits: (1) the Analytical Unit Branch, which houses the Forensic Biology Unit, Drug Analysis Unit, and the Forensic Processing Unit; and (2) the Comparative Sciences Branch, which houses the Latent Print Unit and the Firearms Analysis Unit.

II. Accreditation and Regulation

The Forensic Science and Evidence Services Division ensures the quality of its work by being accredited by the International Organization for Standardization (ISO) / International Electrotechnical Commission (IEC) 17020 and ISO / IEC 17025, and by American National Standards Institute National Accreditation Board. The fields of Forensic Science that are currently accredited are Forensic Biology, Drug Analysis, Latent Prints, Forensic Processing, and Firearms Analysis for ISO / IEC 17025 Forensic Testing. The Crime Scene Sciences Unit is accredited by ISO / IEC 17020 standards for Forensic Inspection. Currently, the Photography Unit, Administrative Unit, and EMU are not accredited portions of this Division.

In addition to being accredited, the Forensic Science and Evidence Services Division is regulated by the Code of Maryland Regulations. The DNA¹ Analysis Unit of the Forensic Laboratory Section is a Combined DNA Index System participating laboratory. This Unit is regulated by the Federal Bureau of Investigation's Quality Assurance Standards for DNA participating laboratories.

¹ DNA is Deoxyribonucleic Acid.

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:

- Evaluate whether the BPD Crime Laboratory and Evidence Control has effective and efficient processes and controls over receiving, processing, and sending results for items they receive for analysis in a timely manner, and
- Follow up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated June 11, 2020.

To accomplish our objectives, we:

- Reviewed BPD's policies and procedures related to the audit objectives;
- Interviewed key individuals from BPD and BOP to obtain an understanding of: (1) the processing of evidence from start to completion; and (2) reasons for procurement delays;
- Judgmentally selected 40 samples from various forensic labs to analyze documents from the time evidence was received from the EMU until testing outcomes were completed;
- Identified the related risks and evaluated the processes and internal controls of the EMU and the forensic lab units; and
- Reviewed critical procurements that affected forensic lab operations, which created laboratory backlogs.

SECTION I: CURRENT FINDING AND RECOMMENDATIONS

Delays in the Procurement of Critical Laboratory Products and Maintenance Agreements for Sensitive Machinery Negatively Impacted Evidence Processing.

There are procurement issues which impact the processing and receipt of laboratory products and maintenance agreements in a timely manner. With the absence of timely procurement of critical laboratory products and maintenance agreements, forensic labs are unable to timely perform vital testing and analysis. This created forensic laboratory backlogs in their operations, and in one instance, BPD had to borrow supplies from another jurisdiction to continue operations. The review of key procurements that affected operations are summarized below.

I. There were extensive lag times of requisitions in procurement processing.

- Two requisitions were approved through the Bureau of Budget and Management Research (BBMR) and transferred to BOP for further processing in February 2022. However, the procurements were removed from CitiBuy² in August 2022 (six months later) and sent back to BPD for reprocessing in Workday³.^A

Procurement Types Selected for Review

^A These procurements were for DNA investigative kits, consumables, and reagents.

^B These procurements were instrumentation purchase and maintenance contracts.

Source: BPD

- One requisition was approved through BBMR and transferred to BOP in August 2021. The contract was approved in CitiBuy by BOP in June 2022 (10 months later), then transferred and approved in Workday in October 2022 (14 months from initial requisition).^A

II. BOP required changes in the requisition method months after original submission.

- One requisition was initially approved through BBMR in March 2021 and canceled by BOP in May 2021 (first requisition). The BPD reissued a new requisition as a change order in October 2021 (second requisition). In March 2022, BOP determined that a master blanket contract should be issued in lieu of a change order. The Board of Estimates (BOE) approved the contract in April 2022 (13 months from initial requisition). The first release was done

² CitiBuy was a centralized purchasing system where the City handled procurements.

³ The City discontinued CitiBuy and implemented Workday Phase II, Financial Management in August 2022.

on June 21, 2022. The corresponding grant funding was due to expire on June 30, 2022. ^A

- One requisition was approved through BBMR and transferred to BOP in September 2021. In July 2022 (10 months later), BOP returned the requisition to BPD to have it changed from an open market to a master blanket contract. The requisition was put into Workday in August 2022. ^B

III. BOP awarded a vendor that did not meet technical requirements specified by BPD.

- One requisition dated February 2, 2022, which required the product to be certified by the National Institute of Standards and Technology (NIST), was approved by BBMR on March 1, 2022. The BOP put the requisition out to bid, selected the vendor, and approved the purchase order on April 1, 2022. However, the selected vendor was not able to provide a NIST- certified product that could be used by BPD. The product was returned to the vendor. This purchase was less than \$5,000; therefore, BPD procured the NIST-certified product using BPD's procurement card and the correct product was received. ^B

According to BOP, the delays for the above procurements resulted from: (1) high staff turnover (e.g., change of buyers); and (2) competing priorities (e.g., transition to Workday and supporting other agencies). Additionally, BOP did not monitor aging reports to prioritize procurements. The BOP generated aging reports in CitiBuy. However, they are not produced from Workday. Instead, BOP held weekly meetings with BPD personnel; however, aging reports were not discussed. Also, further actions to complete the procurements were not performed. *Monitoring aging reports and utilizing them in weekly meetings are important to manage workload especially with limited staffing. Aging reports will show how long requisitions have been outstanding and discussion with BPD will assist BOP with setting priorities.*

According to BPD, they are escalating the delays to: (1) BOP Manager and Acting Chief Procurement Officer (City Purchasing Agent); (2) the Department of Finance (DOF) Director; (3) the BPD Commissioner; and (4) the Mayor's Office. However, there are no established timeframes to escalate the procurement to the next level (e.g., when to escalate a procurement delay to BOP Manager, Acting Chief Procurement Officer, Director of DOF, etc.).

As shown in Table I below, the Administrative Manual 301-1, *Purchasing*, dated July 20, 2011 sets required lead times to process requisitions, which sets expectations from agencies.

Table I

Required Lead Times for Bureau of Procurement to Process Requisitions

Procurement Method	Purchase from an existing Master Blanket Contract	Expenditure of			
		\$5,000 or Less	\$5,000 to \$25,000	\$25,000 to \$50,000	Over \$50,000
Average Days ¹	7	14	30	45	90

Note: ¹ The timeframes given above are averages; some procurements may take longer to complete.

Source: Administrative Manual 301-1, *Purchasing*, dated July 20, 2011

Recommendation I: We recommend:

1. The Acting City Purchasing Agent / Chief Procurement Officer:
 - Follow requirements and specifications provided by BPD for procurements at the onset;
 - Fill all vacant positions as soon as possible and reassess operations to determine if BOP has the appropriate staffing level to support City procurement activities; and
 - Monitor aging reports to identify outstanding procurements and use aging reports in weekly meetings with BPD to prioritize critical contracts for timely completion.

2. The BPD Commissioner:
 - Establish formal (written, approved, dated) escalation policy and procedures that include timeframes to complete next steps; and
 - Consider other procurement methods, such as issuing three-year contracts with two automatic one-year renewals.

In the interim, we recommend the BPD Commissioner, or his designee meet with the Director of DOF and City Purchasing Agent to discuss the prioritization and finalization of critical procurements that may affect operations.

SECTION II: IMPLEMENTATION STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS

Table II

Summary of Implementation Status of Audit Finding and Recommendation from the Performance Audit Report for Fiscal Years Ending 2019 and 2018 for Service 627 - Emergency Communications⁴

No.	Finding	Prior Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	Criteria and target for the percent of priority 1 calls for service dispatched to officers in less than 60 seconds need to be re-evaluated.	1) Develop and implement formal (written, approved, dated) policies and procedures to: (i) document the reasons for setting or changing performance measures and targets; (ii) maintain documentation to support actuals reported in Budget Books; and (iii) periodically evaluate and assess existing performance measures for its reasonableness; and 2) Include explanations in the Budget Book for any changes.	A Committee was established to look at all the performance measures across the department and consolidate them to a master performance measures policy. The Committee was able to accomplish the following: <ul style="list-style-type: none"> • Defining mission and strategic performance objectives; • Analyzing all performance measures and alignment to objectives; • Establishing a performance management framework; • Establishing accountability for performance; • Developing a data collection plan; and • Analyzing, reviewing, and reporting performance data. <p>Note: The FY 2023 Performance Measure Plan was provided by the Chief Financial Officer of BPD as a performance measure job aid to address the implementation of policies and procedures for the prior year findings.</p>	Partially Implemented Although BPD developed the FY 2023 Performance Measure Plan to address the prior recommendation number 1 (i), the BPD did not correctly calculate the actuals for FYs 2021 and 2020. Specifically, <ul style="list-style-type: none"> • FY 2021 – The Department of Audits recalculated the actual as 5.8 percent, whereas the Budget Book states the actual was 15 percent. • FY 2020 – The Department of Audits recalculated the actual as 4.2 percent, whereas the Budget Book states the actual was 10 percent. The BPD stated that the actuals in the Budget Book are incorrect. The BPD alerted BBMR for the process to change a prior reported metric and has not received any response.

⁴ The selected performance measure was Percent of Priority One Calls for Service Dispatched to Officers in Less Than 60 Seconds.

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Table III

Summary of Implementation Status of Audit Finding and Recommendation from the Performance Audit Report for Fiscal Years Ending 2019 and 2018 for Service 634 - Crowd, Traffic, and Special Events Management⁵

No.	Finding	Prior Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	The BPD needs to periodically re-evaluate the approved flat rates.	Periodically evaluate and analyze the appropriateness of approved flat rates to more closely reflect actual overtime pay of BPD officers who work at special events.	On April 27, 2021, the secondary employment rates were increased to reflect the cost of staffing these assignments. The BPD will annually evaluate the flat rates to verify that the rates are covering the actual overtime pay of BPD officers who work at special events or secondary employment.	Implemented

⁵ The selected performance measure was Percent of Cost Reimbursed by Event Organizers for which BPD Bills.

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 622 – Police Patrol⁶

No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	Written policies and procedures for monitoring, controlling, and reporting valid and reliable information related to the performance measure, "Percent of Time Patrol Officers Spend on Proactive Policing" were not provided. The absence of written policies and procedures can negatively impact internal controls and reduce the effectiveness or efficiency of operations. Written policies and procedures guide personnel in carrying out BPD’s goals and objectives and the process to achieve them.	Develop and implement written policies and procedures related to the performance measures, including the systems for measuring, recording, reporting, and monitoring of performance measures.	Same as Table II above	Implemented

⁶ The selected performance measure was Percent of Time Patrol Officers Spend on Proactive Policing.

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No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
2.	Supporting documentation for the actual amounts reported in the Budget Books was not provided. Without documentation to support actual amounts reported, there is no assurance that reported amounts are accurate and performance targets were met.	Develop and implement procedures to ensure that records and supporting documentation that validate actual amounts reported are properly maintained and readily available for examination.	Same as Table II above	<p>Not Implemented</p> <p>The BPD did not correctly calculate the actuals for FYs 2021 and 2020 in the Budget Book. Specifically,</p> <ul style="list-style-type: none"> • FY 2021 – The Department of Audits recalculated the actual as 24 percent, whereas the Budget Book states the actual was 27 percent. • FY 2020 – The Department of Audits recalculated the actual as eight percent, whereas the Budget Book states the actual was 14 percent.

Table V

Summary of Implementation Status of Audit Finding and Recommendation from the Performance Audit Report for Fiscal Years Ending 2017 and 2016 for Service 635 – Police Recruiting and Training⁷

No.	Finding	Prior Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	Written policies and procedures for monitoring and reporting accurate, verifiable, and reliable data relative to the performance measure target "Number of Recruits Hired" were not provided. The absence of written policies and procedures can negatively impact internal controls and reduce the effectiveness or efficiency of operations. Written policies and procedures guide personnel in carrying out BPD’s goals and objectives and the process to achieve them.	Develop and implement written policies and procedures to guide applicable personnel in understanding their roles and responsibilities for meeting performance measure targets and to ensure that operations continue as designed, even when there is turnover in key leadership positions.	The BPD has implemented new accountability measures to actively monitor recruitment efforts, including Recruit STAT which is a bi-weekly reporting of the progress of applications being submitted. The BPD has also implemented national testing and online applications, which allows expanded access to test taking. The BPD has also expanded the use of digital media to advertise online for applications, which has resulted in significant increases in recruit applications.	Implemented

⁷ The selected performance measure was Number of Recruits Hired.

Table VI

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2013 to 2010 for Service 623 – Crime Investigation⁸ and Service 624 - Target Violent Crimes⁹

No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
1.	The budget contains performance metrics and targets organized by service area and aligned with overall City initiatives, however, there is no clear documentation as to how the performance metrics were determined. A lack of process to support the performance metrics could result in inappropriate metrics being tracked and reported on.	Review the process for information gathering and records used to support performance metrics reported in the budget.	Same as Table II above Also, note that both of the performance measures that are listed in the footnotes 8 and 9 have been replaced with "% of homicide cases cleared" and "% of Citywide robbery cases cleared".	Implemented
2.	For the five selected performance metrics, auditors CliftonLarsonAllen (CLA) obtained supporting documentation for the "actuals" presented within the budget document for FYs 2012 and 2013. FYs 2010 and 2011 were excluded because there were not actuals presented for the selected metrics and variances were identified in the most current periods. Out of the ten instances reviewed, there were five instances where the supporting documentation of the actual performance metric did not agree to the "actuals" presented in the budget. Inaccurate actual data could lead to misleading information and could result in inaccurate future targets.	Review the process for information gathering and records used to support performance metrics reported in the budget.	Same as Table II above	Implemented

⁸ The selected performance measure was Homicide Clearance Rate.

⁹ The selected performance measure was Percent of Arrests that Include a Felony Charge.

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No.	Findings	Prior Recommendations	Management’s Self-reported Implementation Status	Auditor’s Assessment
3.	Of the fifty-one-performance metrics identified during the period, the output metric type is used 49 percent of the time. An output metric type represents a quantitative measurement of productivity; however, other metric types measure both productivity and quality through qualitative factors. The current break-out of performance metric emphasizes quantitative measures and not the quality of performance. A metric type such as this could lead to resources being inappropriately assigned to underperforming areas and areas not accountable for quality standards.	Evaluate the current output metrics to determine if there is an efficiency or effectiveness measures that could be used to enhance the qualitative aspects of performance.	Same as Table II above	Implemented
4.	Auditors (CLA) determined through observation and discussion that the metrics were utilized in the development of the budget; however, some metrics used in the budget are disconnected with how the service area actually measures performance. As a result, there are performance metrics being solely developed for purposes of the budget and not being used elsewhere in the BPD (e.g. the police patrol service area).	The City review current metrics and process for the establishment, monitoring, and review of the budget in lieu of the metrics to refine an outcome-based budget approach in which the budget is evaluated against the outcomes developed and achieved.	Same as Table II above	Implemented

APPENDIX I: MANAGEMENT'S RESPONSES TO THE AUDIT REPORT

Date: February 13, 2023

To: Josh Pasch, City Auditor

Subject: Management's Response to Audit Report:

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

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

Recommendation I

We recommend:

1. The Acting Chief Procurement Officer (City Purchasing Agent):

- Follow requirements and specifications provided by BPD for procurements at the onset;
- Fill all vacant positions as soon as possible and reassess operations to determine if BOP has the appropriate staffing level to support City procurement activities; and
- Monitor aging reports to identify outstanding procurements and use aging reports in weekly meetings with BPD to prioritize critical contracts for timely completion.

2. The BPD Commissioner:

- Establish formal (written, approved, dated) escalation policy and procedures that include timeframes to complete next steps; and
- Consider other procurement methods, such as issuing three-year contracts with two automatic one-year renewals.

In the interim, we recommend the BPD Commissioner, or his designee meet with the Director of DOF and City Purchasing Agent to discuss the prioritization and finalization of critical procurements that may affect operations.

Department of Finance

Management Response / Corrective Action Plan

Agree **Disagree**

We recommend the Acting Chief Procurement Officer (City Purchasing Agent):

- *Follow requirements and specifications provided by BPD for procurements at the onset*

The DOF agrees that BOP defers to the agency in terms of the specifications, technical needs and standards of the particular industry as the subject matter expert. However, BOP function is to procure goods and services in the best interest of the City, not necessarily driven by the agency approach or perspective on the procurement methods and requirements. For example, BOP staff should review and provide feedback on instances where a scope is incomplete or where a scope is restrictive. This independent feedback is important to the integrity of the process.

Implementation Date: March 2023

Responsible Personnel: Keasha Brown, Acting Chief of Procurement

- *Fill all vacant positions as soon as possible and reassess operations to determine if BOP has the appropriate staffing level to support City procurement activities*

The BOP concurs, and it has recommended a written succession plan in addition to a robust recruitment plan in DOF. The recruitment for Chief of Procurement is estimated to begin March 2023. Recommendations as part of the Procurement Transformation Initiative include standardizing procurement positions and training citywide; this will involve both reviewing classifications and identifying potential positions for reclassification for citywide agencies.

Implementation Date: The initial recruitment plan will be complete by April 2023.

Responsible Personnel:

- Keasha Brown, Acting Chief of Procurement
- Yoanna Moises, Deputy Director
- *Monitor aging reports to identify outstanding procurements and use aging reports in weekly meetings with BPD to prioritize critical contracts for timely completion*

The DOF concurs with the recommendation. It is important to note that in the new Enterprise Resource Planning system, there is an opportunity to customize and pull real time reports in line with BOP mission and vision to provide timely procurements.

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The DOF is in the process of reviewing both open tickets related to Procurement reports and existing reports to identify opportunities for additional reporting and / or how to effectively utilize current reporting. This review will be complete March 30, 2023.

Implementation Date: March 2023

Responsible Personnel: Keasha Brown, Acting Chief of Procurement

Baltimore Police Department

Management Response / Corrective Action Plan

Agree **Disagree**

We recommend the BPD Commissioner:

- *Establish formal (written, approved, dated) escalation policy and procedures that include timeframes to complete next steps*

The BPD currently has an informal escalation process for goods and services that are critical to public safety or have exceeded normal processing times. This includes escalation to DOF leadership and the Mayor's Office as needed. The BPD will formalize this escalation process as recommended.

Implementation Date: April 30, 2023

Responsible Personnel: Paula Williams, Director of Fiscal Services

- *Consider other procurement methods, such as issuing three-year contracts with two automatic one-year renewals*

The BPD agrees and has been trying to implement longer termination periods on contracts where feasible. The BOP ultimately approves the contract and the length to be recommended to the BOE (if applicable). Therefore, BPD will work with BOP when renewing or entering into a contract to clarify which contracts could be set at longer termination periods. In addition, BPD will include this recommendation in the Purchasing Policy.

Implementation Date: April 30, 2023

Responsible Personnel: Paula Williams, Director of Fiscal Services