

Minutes - Approved
Biennial Audits Oversight Commission
Wednesday, March 5, 2025
5:00 PM – 5:35 PM

Commission Members

Speakers

In Attendance

Josh Pasch, Department of Audits

Zeke Cohen, City Council President/Chairman
Bill Henry, Comptroller
Danielle McCray, Councilmember
Isabel Cumming, Inspector General
Ryan Dorsey, Councilmember
Michael Moiseyev, Finance Director
Isaac “Yitzy” Schleifer, Councilmember

Other Attendees – Approximately 20 In-Person and 5 On-line

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1. Council President Zeke Cohen (CP) opened the hearing as the new Chairperson for the Biennial Audits Oversight Commission (BAOC). Chair Cohen welcomed the members of the BAOOC and introduced the newly appointed Councilmembers, to include Councilmembers McCray, Dorsey, and Schleifer.
 2. Chair Cohen referenced the City’s Charter and the BAOOC’s responsibility to provide guidance and advice to the City Auditor in determining the scope of a principal agency’s performance audit. Chair Cohen also emphasized the objectives he hoped the BAOOC would pursue during his term as Chair, including:
 - Helping ensure City services work for Baltimore residents and pushing for service improvements;
 - Strengthening oversight processes and procedures; and
 - Helping ensure recommendations guiding corrective action and operational improvements are being implemented by City agencies.
 3. Chair Cohen introduced the minutes from the last meeting of the BAOOC, which was held on January 23, 2024. Chair Cohen reviewed the minutes and recommended them for adoption. The Commission members voted to adopt the minutes from the last meeting with no objections. *A copy of the minutes is posted online.*
 - Motion passed – Seven (7) Yeas
 4. Josh Pasch, City Auditor, began his presentation. *A copy of the PowerPoint is on file and posted online.*

- The Presentation included an outline of the Proposed Risk-based Audit Plan for Group A/Calendar Year 2025 Audit Plan (Scope – FY 2023 and FY 2024) and the Status of Group A and Group B Audits.
- The City Auditor asked the Commission to consider two possible audit objectives for the Baltimore City Fire Department (BCFD) Audit, which were:
 - i. Evaluate the process of assigning take-home vehicles to employees; or
 - ii. Evaluate controls over EMS internal billing processes, including the collection of fees from external ambulance providers.

The Chair Cohen requested to return to this question.

5. Following the presentation on the Audit Plan, the Commission members asked questions and offered comments, as summarized below:

- Regarding Department of Finance -
 - i. Councilman Schleifer asked a question regarding the scope of the proposed audit, and whether P-Cards would be reviewed. The City Auditor noted this proposed audit was intended to assess revenues, so P-Cards would not be addressed.
 - ii. Councilman Dorsey asked a question regarding the Bureau of Revenue Collection accounts receivables. The City Auditor stated the focus would be on non-traditional billings that the City did not record as receivable (ex: billboard rentals, stadium events, or parades), to include the communication and monitoring of receipts.
- Baltimore City Office of Information and Technology (BCIT)
 - i. Councilman Schleifer asked a question regarding the type of security controls in place within BCIT. The City Auditor stated the audit is regarding BCIT'S controls and system accesses at every agency citywide.
- The Baltimore City Fire Department (BCFD)
 - i. Councilwoman McCray asked whether the proposals for audits of BCFD were either/or. The City Auditor noted that both topics would be valuable, but that the Audit office could audit only one issue. Discussion around this topic included the following points:
 1. The Comptroller noted that a BCFD program intended to assign external ambulance providers to less intensive medical transport is still being developed and suggested that, as such, it should be evaluated at the next audit cycle.
 2. Councilman Dorsey commented on the public benefit surrounding Take Home Vehicles, including the usage and significant distances traveled.
 3. Councilwoman McCray argued that review of the EMS internal billing system would be timely.
 4. Chair Cohen stated he would like to revisit the audit objectives for BCFD at a later date.

6. Chair Cohen made a motion to move the adoption of all items on the proposed Audit Plan except the audit objective for BCFD. The motion was seconded and voted on with no objections.
 - Motion passed – Seven (7) Yeas
7. The City Auditor returned to present the status of Group A and B Audits. *A copy of the PowerPoint is on file and posted online.*
8. Following the presentation of the status of audits, the Commission members asked questions and comments as summarized below:
 - Baltimore City Department of Recreation & Parks –
 - i. Councilman Dorsey asked for a description of the audit of this department. The City Auditor noted that the audit was assessing the controls in place to manage staffing and scheduling given the decentralization of the department’s agencies/services.
9. Chair Cohen gave closing remarks, which again emphasized the role he planned for the Commission to play in advancing oversight to improve city services.
 - Chair Cohen also stated that the BOAC would convene a meeting to examine the Auditor’s December 2024 report entitled: *Department of Human Resources Efficiency and Effectiveness of the Hiring Process*. This audit concluded that several agencies lacked the ability to track and monitor the efficiency and effectiveness of their hiring efforts, and it offered recommendations to the Department of Human Resources and other agencies. Chair Cohen announced the Commission would convene at a later date to examine the report and assess the implementation of the Auditor’s recommendations.
10. Chair Cohen adjourned the meeting.

BAOC Minutes from March 5, 2025, were approved by Commission Members on September 10, 2025 – Voice Vote – Motion Passed – Five (5) Yeas