

CITY OF BALTIMORE

BRANDON M. SCOTT, Mayor



OFFICE OF COUNCIL SERVICES

LARRY E. GREENE, Director
415 City Hall, 100 N. Holliday Street
Baltimore, Maryland 21202
410-396-7215 / Fax: 410-545-7596
email: larry.greene@baltimorecity.gov

HEARING NOTES

Legislative Oversight: LO24-0066

Briefing – Annual Comprehensive Financial Report Year Ending June 30, 2023

Committee: Finance and Performance
Chaired by: Councilman John T. Bullock
Hearing Date: Thursday, September 26, 2024
Time (Beginning): 3:05 PM
Time (Ending): 4:25 PM
Location: Council Chambers
Total Attendance: Approximately 25 in-person
Approximately 10 virtually

Committee Members in Attendance:

John T. Bullock
Isaac "Yitzy" Schleifer

Excused Absence: Phylcia Porter

Table with 3 columns: Question, yes, no, n/a. Rows include Bill Synopsis in the file?, Attendance sheet in the file?, Agency reports read?, Video or audio-digitally recorded?, Certification of advertising/posting notices in the file?, Evidence of notification to property owners?, Final vote taken at this hearing?

Major Speakers

(This is not an attendance record.)

Josh Pasch, Baltimore City Department of Audits
Michael Moiseyev, Department of Finance
Yoanna Moisesides, Department of Finance
Victoria Baabe, Department of Finance
William Seymour, SB Company, LLC (External Auditors)

Major Issues Discussed

1. A representative from the Department of Audits gave a PowerPoint Presentation. *A copy is on file.*
2. A representative from the Department of Finance gave a PowerPoint Presentation. *A copy is on file.* She also stated that this audit (ACFR) is one of the Department's #1 priorities. She also talked briefly about water billing and grants management.
3. The representative for SB Company, LLC also showed a PowerPoint Presentation. *A copy is on file.*
4. Committee/council members asked questions, made comments, and stated concerns. Some highlights of same were:
 - o Questions
 - What programs are you using?
 - What about the deficiencies? Talk about this!
 - Overall Audit
 - Why did you miss the deadline for the audit? Talk about the delay; what happened?
 - Will the audit be completed on time this year?
 - Grants
 - Grant money – talk about this!
 - Issues with grants – talk about this!
 - o Uploading Data
 - Questions regarding uploading data
 - Comment: Was unable to upload data (spreadsheets) into the system – is of concern
 - o Workday
 - The representative from SB Company, LLC was asked, “What is your take on Workday?”
 - Talked about the material weaknesses found.
 - o Training – to Finance Department representatives
 - What do you think is the reason(s) for the uptick in training employees?
 - o Water Billing
 - Accuracy – what's been done in this area?
5. Chairman Bullock asked all representatives to respond to the question, “Is there anything, moving forward that we (City of Baltimore) need to think about?”
6. No one signed in to testify.
7. Chairman Bullock asked the representatives, “Is there anything coming up in the future that we need to be prepared for or that you feel you need to share with us at this time?” No response given!
8. Hearing was called to recess.

Further Study

Was further study requested?

Yes No

If yes, describe.

Marguerite M. Currin

Marguerite M. Currin, Committee Staff

Date: October 8, 2024

cc: Bill File

OCS Electronic File



Baltimore City Council Committee Hearing Attendance Record

Subject: Legislative Oversight – Briefing – Annual Comprehensive Financial Report Year Ending June 30, 2023	LO#24-0066
Committee: Finance and Performance	Chair: John T. Bullock
Date: Thursday, September 26, 2024	Time: 3:00 PM
Location: Council Chambers	

PLEASE PRINT CLEARLY

CHECK HERE TO TESTIFY



First Name	Last Name	Address / Organization / Email	Testify	What is your position on this bill?		Lobbyist: Are you registered in the City?*	
				For	Against	Yes	No
John	Doe	400 N. Holliday St. Johndoenbmore@yahoo.com	✓	✓	✓	✓	✓
Willie	Syner	SB, Company LLC 10200 G. ... Anns M.H., MD 21117					
Thanda	Mamy	Dept. of Audits					
Josh	Pack	" "					
Bernard	Akrofi	" "					
Miriam	Moses	"					

*NOTE: IF YOU ARE COMPENSATED OR INCUR EXPENSES IN CONNECTION WITH THIS BILL, YOU MAY BE REQUIRED BY LAW TO REGISTER WITH THE CITY ETHICS BOARD AS A LOBBYIST. REGISTRATION CAN BE DONE ONLINE AND IS A SIMPLE PROCESS. FOR INFORMATION VISIT: [HTTPS://ETHICS.BALTIMORECITY.GOV/](https://ethics.baltimorecity.gov/) OR CALL: 410-396-4730

City of Baltimore

City Council
City Hall, Room 408
100 North Holliday Street
Baltimore, Maryland 21202

Meeting Minutes - Final

Finance and Performance Committee

Thursday, September 26, 2024

3:00 PM Du Burns Council Chamber, 4th floor, City Hall, Phone:
+1-408-418-9388, Access Code: 2331 846 3953, Password:
Public, Link: [https://bmore.webex.com/bmore/j.php?](https://bmore.webex.com/bmore/j.php?MTID=m250767d328998e8985ce0eb84871dc6f)
MTID=m250767d328998e8985ce0eb84871dc6f

Legislative Oversight: LO24-0066

CALL TO ORDER

INTRODUCTIONS

ATTENDANCE

- Present** 2 - John T. Bullock, and Chair Isaac "Yitzy" Schleifer
Excused 1 - Chair Phylicia Porter
Absent 2 - Chair Eric T. Costello, and Chair Danielle N. McCray

ITEM SCHEDULED FOR PUBLIC HEARING

LO24-0066 **City of Baltimore Annual Comprehensive Financial Report Year Ending June 30, 2023**

For the purpose of inviting the City's Directors of Finance and Head of Accounts Payable, the City Auditor and SB & Company (External Audit Firm) to present and brief the City Council on the Annual Comprehensive Financial Report (ACFR) for Year Ending June 30, 2023 and Single Audit (expected to be completed in approximately 2 weeks).

The Baltimore City Charter requires the City Auditor, under the supervision of the Comptroller, to audit the comprehensive annual financial report of the City, prepared by the Director of Finance. The Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023 was submitted and presented to the Board of Estimates on June 26, 2024. The Single Audit had not been completed due to open items.

Hearing called to recess.

ADJOURNMENT