COMPTROLLER

JOAN M. PRATT, CPA Room 204, City Hall Baltimore, Maryland 21202-3461



OFFICE OF THE COMPTROLLER

Department of Audits Department of Real Estate Municipal Post Office Municipal Telephone Exchange Harbor Master

December 2, 2019

The Honorable President and Members of the Baltimore City Council Attn.: Natawna B. Austin, Executive Secretary 409 City Hall 100 N. Holliday Street Baltimore, MD 21202

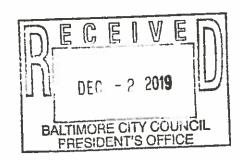
Re: City Council Bill 19-0468—Child First Authority—Updating

Dear President and City Council Members:

The Comptroller's Office has reviewed City Council Bill 19-0468. This Bill is proposed by the Administration and would update provisions of law governing the Child First Authority to reflect better the Authority's status as an independent unit of City government. Council Bill 19-0468 would repeal the requirement that the Board of Estimates review and approve any borrowing of funds or incurring of limited-obligation debt by the Authority. It would also repeal sections of law that specify the composition and terms of the Authority's Board of Directors and require the Authority to submit an annual financial plan to the Board of Estimates for approval. Finally the Bill would amend existing law to require the Child First Authority's Board to adopt bylaws, rules, and regulations for the administration of the Authority. The bylaws, rules, and regulations must be consist with the provisions of the City Charter and City Code.

The provisions of Council Bill 19-0468 reflect the current reality that the Child First Authority functions as an independent entity which receives no financial support in the City's budget. The Authority provides vitally important afterschool programming for students at 12 elementary or elementary/middle schools throughout Baltimore City. It relies on support from grants and inkind contributions from over 200 partner organizations to fund its operations and activities.







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While the Child First Authority did receive a grant from the Baltimore City Children and Youth Fund, grants from that fund are subject to auditing by the Department of Audits to ensure the funds are being used according to the grant's terms and in the best interests of the City.

For these reasons, the Office of the Comptroller has no objections to Council Bill 19-0468.

Sincerely,

Joan M. Pratt, CPA

Comptroller

cc: Mr. Dominic McAlily, Legislative Assistant, Office of the City Council President

Mr. Matt Stegman, Deputy Director, Mayor's Office of Government Relations