

**CITY OF BALTIMORE
COUNCIL BILL 11-0283R
(Resolution)**

Introduced by: Councilmembers Stokes, Branch, Clarke, Conaway, President Young,
Councilmember Welch

Introduced and read first time: May 9, 2011

Assigned to: Budget and Appropriations Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Comptroller,
Department of Recreation and Parks, Department of Finance

A RESOLUTION ENTITLED

1 A COUNCIL RESOLUTION concerning

2 **Audit of the Recreation and Parks Department**

3 FOR the purpose of requesting that the Comptroller and the Administration contract with an
4 outside accounting firm to perform a thorough audit of the Recreation and Parks Department
5 in order to provide City policymakers with an accurate and complete picture of how that
6 Department is using the funds entrusted to it.

7 **Recitals**

8 Baltimore's Recreation and Parks Department is responsible for providing a variety of
9 services that significantly improve the quality of life for many Baltimoreans. Yet, this
10 Department has long struggled to adequately fund all of its activities. In recent years, the City's
11 financial difficulties have led the Department to close numerous recreation centers and pools
12 while curtailing the hours of many others.

13 In light of these closures, and continued City-wide financial strains, it is important to ensure
14 that the Recreation and Parks Department is making the best possible use of the funds available
15 to it to maximize the City's return on those funds and minimize service reductions. Last April
16 the Comptroller's office was asked to audit the Recreation and Parks Department to help in
17 determining whether or not the Department was in fact making the best use out of its funds.

18 Surprisingly, the Comptroller's office found Recreation and Parks' accounting procedures
19 and records to be in such disarray that it was not possible to determine how the Department was
20 spending City money. The Comptroller's office attempted to organize Recreation and Parks'
21 records into something that could be systematically reviewed, but, facing their own resource
22 limitations, the Comptroller reportedly determined that her office simply did not have the
23 manpower to complete such an intensive project.

24 This situation cannot be allowed to continue. In order to make appropriate decisions about
25 how to distribute scarce resources, policymakers need an accurate and full accounting of how
26 such a large and important agency is, and has been, using its funds. If the Comptroller lacks the
27 staff necessary to provide this accounting, an outside accounting firm must be retained to
28 provide it instead.

EXPLANATION: Underlining indicates matter added by amendment.
~~Strike out~~ indicates matter deleted by amendment.

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1 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BALTIMORE**, That the
2 Comptroller and the Administration are requested to contract with an outside accounting firm to
3 perform a thorough audit of the Recreation and Parks Department in order to provide City
4 policymakers with an accurate and complete picture of how that Department is using the funds
5 entrusted to it.

6 **AND BE IT FURTHER RESOLVED**, That a copy of this Resolution be sent to the Mayor, the
7 Comptroller, the Director of Recreation and Parks, and the Mayor's Legislative Liaison to the
8 City Council.