

Minutes
Biennial Audits Oversight Commission
Monday, December 17, 2018
5:00 PM thru 6:05 PM

Commission Members

In Attendance

Eric T. Costello, Chairman
Joan Pratt, Comptroller
Isabel Cumming, Inspector General
Bill Henry, Councilmember
Bernard C. "Jack" Young, City Council President
Henry Raymond, Director of Finance

Speakers

Audrey Askew, Department of Audits

Absent

Leon Pinkett, Councilmember

1. Chairman Costello began the meeting by introducing board members and stated this meeting is the fourth one held thus far.
2. Vote #1:
Minutes from the September 19, 2018 – *approved*
 - Six members -Yea
 - One member - Absent

3. A. Discussion of Department of Planning

The board members discussed the memorandum dated September 20, 2018 which was received from Director Thomas J. Stosur, Department of Planning. **A copy is attached.**

Highlights from the discussion pertaining to the Department of Planning

- *Why Planning does not want to be a part of the audit*
- *A motion was made but not seconded to excuse the auditor from looking at certain things within the Department of Planning*
- *Comment: The auditor should report findings from the Department of Planning*
- *Per the City Auditor, they are ready to audit the Department of Planning; including their Capital budget!*
- *Comments made regarding "viewing audits through an equity lens"*
- *A motion was made but not seconded to have Planning prepare a preliminary analysis of capital projects*

B. Discussion of Police Department

Highlights from the discussion pertaining to the Police Department

- *The overtime auditor for the Department is underway; to be performed by an outside auditor*
 - *We do not need a second audit; it would be duplication!*
 - *Comment: I disagree, the more audits the better the transparency*
 - *Per City Auditor, "agreed that a second audit would be duplication!"*
 - *Per Board Member Young, "Would like for future audits to be performed in-house instead of by outside auditors."*
 - *Why were outside auditors used? **Answer:** At the request of the Mayor!*
 - *Were the in-house auditors asked how long it would take them to do the audit? **Answer:** Yes*
 - *A motion was made: Asked Auditor not to look at the Police Department's overtime*
 - *1 abstained*
 - *1 absent*
 - *5 yeas*
4. **Highlights from the discussion pertaining to the CAFR Audit**
- *A motion was made but not seconded to release overtime report*
 - *Question: Are you permitted to release a portion of the report before it is finalized?*
 - *Comment: It would be a conflict of interest due to litigation!*
 - *Comment: We don't want to do anything that could have an adverse effect on our lawsuits!*
 - *Comments regarding the importance of confidentiality*
 - *When will the CAFR report be released? **Answer:** Approximately sometime in mid-March 2019.*
 - *A motion was made, "that the overtime audit by the Departments of Audits not be released."*
 - *4 yeas*
 - *2 nays*
 - *1 absent*
5. The representative from the Department of Audits submitted and discussed a PowerPoint presentation pertaining to the status of the performance and financial audits. *A copy is in the file.* Some highlights of discussion and/or concern were:
- Police Department
 - Per auditor, they only have their numbers but not any data
 - Comments: You need to press them a little harder to get the data needed; it is a real problem and unacceptable! They should have standard operating procedures (SOP's).
 - Who is the proper contact person for overtime questions?
 - We asked for the back-up documentation but was given nothing!
 - Per the city auditor: They just don't have the data!
 - Comments: They have the data! It sounds like the Department is not cooperating!
 - Comment: We should have the Inspector General's Office intervene!

- Comment: I can't say they are not cooperating they just don't have data to support the numbers!
- 6. Chairman Costello stated, "We are current on the audits; this is a good thing!"
- 7. There were several comments and/or concerns made regarding the distribution of audits:
 - When does the Department of Audits give out audits after they go to the Board of Estimates?
 - Per Member Cummings:
 - She talked about the audits she received on Friday, December 14, 2018
 - Very concerned about short notice between receiving audits and this hearing!
 - Is requesting that audits be given out as soon as possible
 - Some findings don't make sense to her and would like to meet with someone from the Department of Audits to go over same
 - We need the opportunity to review these findings before our hearings
 - Asked the Department of Audits where she can get certain documentation (back-up) for audit findings
 - Per Chairman Costello:
 - He talked about the current law pertaining to audits
 - Comment: This hearing was scheduled three (3) months out and we are on track of getting audits completed
 - We can come back maybe sometime in February if wanted!
 - I don't see any problems with the process
 - The audits are current!
 - To accommodate this Commission, we can have the hearing in February instead of in December in the future and going forward.

Summation:

The Chairman stated and/or requested:

- For the next meeting please have your audit summary updated
- When will you begin the audit for Group A – Performance? Can you put together a matrix for same?
- At the next hearing we will:
 - discuss the Scope for Group A 2019
 - Discuss any questions regarding 2018 financial and performance audits
 - Invite the agency heads to next meeting to discuss their audits.

Meeting adjourned.

Minutes Approved: **September 25, 2019 – See attached Voting Record**

BALTIMORE CITY BIENNIAL AUDITS OVERSIGHT COMMISSION VOTING RECORD

APPROVAL OF DECEMBER 17, 2018 MINUTES

DATE: 9-25-19

MOTION BY: Pratt

SECONDED BY: Raymond



FAVORABLE



FAVORABLE WITH AMENDMENTS



UNFAVORABLE



WITHOUT RECOMMENDATION

NAME	YEAS	NAYS	ABSENT	ABSTAIN
Costello, Eric - Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raymond, Henry	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cumming, Isabel	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pratt, Joan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scott, Brandon	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pinkett, Leon	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Henry, Bill	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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TOTALS	5	—	2	—

CHAIRPERSON: Eric T. Costello, ETC

STAFF PERSON: Marguerite Currin

Initials: M.M.C