



**Office of the Comptroller
Department of Audits
Response
Case # 22-0030-I**

FROM	Name & Title	Josh Pasch City Auditor 	CITY of BALTIMORE MEMO 410-396-4783	
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	Subject	OIG Case #22-0030-I		

DATE: September 25, 2024

TO: Isabel Mercedes Cumming
Inspector General
Office of the Inspector General
100 N. Holliday Street, Suite 635
Baltimore, MD 21202

We are in receipt of Management Alert OIG Case 22-0030-I. Our response is as follows.

We agree that the Department of Audits (Audits), Pre-Audits division is responsible for reviewing grant award and sub-grantee awards submitted to the BOE. Effective April 2024, the Pre-Audits division was transferred from Audits to the Office of the Comptroller, reporting to the Chief of Staff.

We agree that the Pre-Audits division did request that the contract budget list employee names for all positions including when TBD or vacant or position titles alone were listed on the budget. This requirement was changed (I believe in the last year) and now accepts position titles in the budget without employee names. Audits met with the Office of the Comptroller to discuss how to make sure all agencies are aware of this change.

There was never any communication from Audits that the use of fake names as employees was acceptable.

We understand that a contract is a legal document. However, in my experience, it is not common to validate everyone who will be working on a contract before the contract is executed. Some exceptions may be subject matter experts – which does not appear to apply in these cases. The Audits, Pre-Audits division does not research and validate staff listed on vendor contracts.

It is not uncommon for a vendor to change staff working on a contract (e.g. employee turnover). The significant risk to the city would be paying for fictitious employees. This risk would be mitigated by reviewing invoices and auditing vendors.

CC: Honorable Bill Henry, City Comptroller
Erika M. McClammy, JD. Deputy Comptroller
M. Celeste Amato, Chief of Staff