ID	Audit Area	Audit Objective	Findings	Recommendations
		**Department of General Services (DGS)**		
DGS-01	Fleet Management - Fuel Consumption & Fuel Inventory	Determine how fuel consumption is monitored for vehicles and equipment in fleet.	Although fuel consumption information is available for each vehicle, there is no specific process in place to monitor or review for unusual patterns, especially high consumption that could result from pilferage.	Recommend that a process be put in place to ensure miles per gallon (MPG) information is reported for each vehicle. This information can be compared with standards established by the manufacturer and with previous periods, identify and investigate high or low consumption to take corrective action, and to identify old/inefficient assets to be replaced or disposed.
DGS-02		Determine how high fuel consumption is investigated in order to detect & prevent pilferage.	Fire Department has over 370 vehicles, but no evidence that fuel consumption is monitored, reported or reviewed. Also no limits on the quantity of fuel per transaction or number of transactions per day, no limits on the quantity of fuel assigned to a specific vehicle or equipment by month or quarter.	Same recommendation as above.
DGS-03		Determine how information is used for disposal reporting and inventory tracking.	No exceptions were noted.	Same recommendation as above.
DGS-04		Determine if controls are in place over fuel inventories at filling stations and determine whether conform with best practices, for example, periodic physical counting of inventory, restricted access & security of premises, reconciliation of physical inventory to perpetual records.	There is rigorous monitoring of fuel at each station, including use, and daily reconciliation of consumption with fuel receipts. No comparing of the daily physical inventory of fuel at each station (control sheets) with the ending inventory per Ward system. The ending inventory per perpetual system is not included on the daily reconciled inventory control sheet.	To enhance controls over inventories, the inventory volume per Ward at each station should be recorded on the daily count sheets and compared with the daily physical measurement.
DGS-05			No process for periodic inventory count by independent 3rd party.	Recommend that a process be put in place for fuel inventory to be measured and confirmed by a independent 3rd part or City staff independent of the fuel management staff on a cycle basis.
DGS-06	Fleet Management - Preventive Maintenance	Determine how preventive maintenance is scheduled and monitored to ensure it occurs on a routine and timely basis.	Of the 160 items tested for fiscal years 11 thru 14, there were 15 instances of vehicles and 11 instances of equipment overdue by more than 3 months for preventive maintenance (PM). Also there is no consequence for agencies missing overdue PM.	Recommend that all overdue PM is reported to agencies to reschedule PM ASAP. Also implement penalties to agencies that do not maintain PM appointments, such as cancelling or limiting use of fuel cards for vehicles that exceed the PM by a set parameter.

ID	Audit Area	Audit Objective	Findings	Recommendations
DGS-07		Determined how preventive maintenance compliance is reported.	Overdue PM for vehicles are reported in bi-weekly CitiStat report, but not equipment. CitiStat reports were missing for May & June, 2012.	Recommend procedures for reporting equipment overdue for PM be implemented.
DGS-08	Fleet Management - Contracted Services	Determine if contracted services are procured in accordance with the procurement policy of the Department.	No exceptions were noted.	
DGS-09		Determine how services are monitored for compliance with terms of the contract. Determine how services are verified prior to approval of payment.	No exceptions were noted.	
DGS-10		When multiple contractors are procured for the same services, determine how contractors are selected for a work order.	No exceptions were noted.	
DGS-11		Determine how contractor performance is reviewed and evaluated.	No exceptions were noted.	
DGS-12	Facilities Management - Building Management	Determine how records are maintained of all buildings that DGS has responsibility. Determine the process to ensure that occupied buildings under DGS are leased in accordance with City Policy.	Found for fiscal year 2014, 5 tenants and for fiscal year 2013, 10 tenants occupying buildings at various addresses without lease agreements.	Recommend that lease agreements are in place for tenants occupying buildings managed by DGS. Maintain an updated and complete list of tenants.
DGS-13	Facilities Management - Contracted Services	Determine if contracted services are procured in accordance with the procurement policy of the Department.	No exceptions were noted.	
DGS-14		Determine how services are monitored for compliance with terms of the contract. Determine how services are verified prior to approval of payment.	No exceptions were noted.	
DGS-15		When multiple contractors are procured for the same services, determine how contractors are selected for a work order.	No exceptions were noted.	
DGS-16		Determine how contractor performance is reviewed and evaluated.	No exceptions were noted.	

ID	Audit Area	Audit Objective	Findings	Recommendations
		**Baltimore Fire Department (BFD)**		
BFD-01	Permits & Building Plan Renewals - Revenue and Cash Collections	Determine how new building developments and building improvements are identified to ensure permits are issued and revenue is collected.	There are no specific processes to identify new businesses in existing buildings to ensure that they are inspected for compliance with the Fire Code. When an incident occurs, the business may be identified as non-compliant. Also permit numbers did not follow a logical time sequence.	Implement policy to perform periodic reviews of permit numbers for proper sequencing, investigate breaks, and ensure control over numerical sequencing of permits so that permits are not being over written.
BFD-02		Determine how permits due for renewal are identified to ensure that inspection takes place and revenue is collected.	There are no specific processes to follow-up after renewal notices have been sent and confirm whether all expired permits had been renewed.	Implement formal procedures to follow-up on expired permits. Also recommend working with IT to implement a process to generate a list of expired permits periodically.
BFD-03		Determine how it is ensured that fees charged are in accordance with rates approved by the City.	One instance of 160 permits tested, where the applicant was charged a higher rate to take effect months later than the current applicable rate.	Implement and upload into a system a rate structure to automatically apply rates based on the permit type to minimize incorrect rates from being applied.
BFD-04		Determine the process to ensure all fees collected are remitted to the City.	Three permits of 160 tested, where the payment information was recorded in COBOL and receipt could not be confirmed.	Reconcile permits issued to payments received on a monthly basis to help ensure all permits have appropriate charges applied and were collected. All exceptions should be followed up timely to identify discrepancies.
BFD-05	Emergency Medical Services Billings - Percentage of Fees Collected	Determine the process to ensure that billable EMS services are captured and billed on a timely basis.	No exceptions for Fys 2013 and 2014. Data for fys 2011 and 2012 was lost.	
BFD-06		Determine how collections are monitored and the process for follow up and collection of delinquent accounts.	The accounts receivable reports are not provided to Finance for inclusion in the financial records.	Recommend the Agency maintains a numerical sequence of all EMS services provided to be used to reconcile billable services performed to actual billings and form a basis for the valuation of accounts receivable.
BFD-07		Determine how collection rates are monitored and evaluated.	No finding - Collection rates are monitored by the City and DIGITECH.	
BFD-08		Determine if adherence to performance measures is monitored for revenue collection.	No finding - Recalculated average collection rate and agreed results to the information provided to the City through Citistat.	

ID	Audit Area	Audit Objective	Findings	Recommendations
BFD-09	Fire Suppression and Emergency Response - Percentage of Responses within 5 Minutes	With the understanding of the systems to track response times, determine whether the systems in place are accurately reporting response times.	Were not able to agree EMS response times provided for April 2011 to the Citistat report.	Develop a report from the CAD system to calculate and report response times which would eliminate manual calculations and reduce the risk of manual error and manipulation.
BFD-10	Payroll - Time Entry and Compliance	Understanding the systems to ensure that staff are scheduled to work in accordance with their term of service and contracts. Determine whether systems are accurately reporting actual hours worked by employees.	Found three instances where the attendance per the Station records did not agree with Tele-Staff and Etime. Found first names or identification numbers are not included in attendance record. Attendance records were missing for May 2011, January 2012, April 2013 and June 2014.	Implement a process to ensure attendance records at the Stations agree with ADP (Etime), i.e. an interface at the Stations.
Mayor's Office of Information Technology (MOIT)				
MOIT-01	Enterprise IT Delivery Services - Average resolution time per ticket	Percent of Help Desk requests for critical service acknowledged within 15 minutes	CliftonLarsonAllen (CLA) was not able to recalculate the actual value of the performance measure due to unavailable data. There was no operational data transferred to BMC FootPrints from OTRS Business Solutions when the system was changed in FY 2014, and the OTR Business Solutions data could not be located.	None
MOIT-02			The performance measure target reasonable represented past performance for FY 2012 and 2014, but not for FY 2013, in which the target was established at 0.5 days whent the FY 2012 result was 3.0 days. Establishing unreasonable targets decreases the overall impact of outcome-based budgeting and limits the ability of MOIT to effectively improve performance.	MOIT should evaluate the process for supporting and reviewing the changes in target values from year to year based on actual performance results to ensure that the proposed targets reasonably represent a goal for improving performance.

ID	Audit Area	Audit Objective	Findings	Recommendations
MOIT-03	Other observations by CLA		Mechanisms used to capture client satisfaction - according to management, current system settings automatically offer stakeholders a service satisfaction survey after each ticket is closed. The Division does not have formal policies and procedures in place to evaluate and report the survey results on a periodic basis, or to use the results in a structure manner for process improvement initiatives.	Management should develop mechanism to summarize and periodically report survey results by client City agency from the data automatically captured by the ticketing system. Best practice information technology surveys are short (five-questions or less) to increase participation level.
MOIT-04	Enterprise Unified Call Center (311) - 1st measure: Number of City Services and General Information calls received		The performance measure target established for FY 2014 reasonably represents the performance in FY 2013. However, the FY 2013 target (1.3M calls) is not reasonable since it is three times larger than the FY 2012 result (422K calls). Because of this, the FY 2013 target does not reasonably represent performance improvement expectations.	MOIT should evaluate the process for supporting and reviewing the changes in target values from year to year based on actual performance results to ensure that the proposed targets reasonably represent a goal for improving performance.
MOIT-05	2nd measure: Percent of City Services and General Information calls answered within 20 seconds		The performance measure's actual results were accurate in the two of the three years CLA recalculated the value reported in the budget from One Call Center data and reports. The actual value reported in FY 2013 was inaccurate.	None
MOIT-06			Although performance data on call volume and percent of calls answered withing 20 minutes for Non-Emergency calls is also available in the One Call Center database, the Division does not report that information. Non-Emergency calls typically represent between 35 and 44% of the total calls received and not reporting results in this area, depicts an incomplete picture of the Enterprise Unified Call Center operation.	Include and report for Non-Emergency calls the same performance measures reported from City Services and General Information calls. Together, the two types of calls will illustrate a more complete representation of the success of the operation as a whole. Additionally, add the measure for the average time to answer a call, which is another set of data readily available for both Non-Emergency and City Services and General Information calls. By adding this measure, the Division will be able to provide an even clearer representation of customer service level.

ID	Audit Area	Audit Objective	Findings	Recommendations
MOIT-07	Other observations by CLA		CLA completed a five-year analysis that showed that the average time to answer City Services and General Information calls increased 11 minutes between FY 2012 and FY 2016, approximately a 50% increase. Conversely, the average time to answer Non-Emergency calls decreased 3 minutes in between FY 2012 and FY 2016, approximately a 30 % decrease.	
MOIT-08	Enterprise Unified Call Center - 1st measure: Number of 911 calls received		CLA was able to reproduce the actual value of the performance measure directly from One Call Center data and performance reports. The performance measure's actual results were accurately reported in one of the three years where actual results were available. For two years, there was a difference of 9% and 10% between the actual value reported and CLA recalculation for FY 2012 and FY 2014, respectively.	Develop a mechanism to accurately report the actual performance measure results as extracted from the database. Make sure that the Number of Calls Answered, not the Number of Calls Accepted, is used to document the actual value reported in the budget.
MOIT-09			The One Call Center reports include two values, the Number of Calls Accepted and the Number of Calls Answered; the difference between the two, are the number of calls abandoned. The report also includes data on the number of calls answered within specific time ranges, which is calculated using the calls answered data. Even if the difference between the reported and the CLA recalculated value had been calculated using the Number of Calls Accepted (which would not have been appropriate based on the reason previously described), there would have been differences as well.	Develop a mechanism to accurately report the actual performance measure results as extracted from the database. Make sure that the Number of Calls Answered, not the Number of Calls Accepted, is used to document the actual value reported in the budget.

ID	Audit Area	Audit Objective	Findings	Recommendations
MOIT-10	2nd measure: Percent of 911 call answered within 10 seconds		Although the differences were not significant, the performance measure's actual results reported in the budget were generally different from the data summarized from the One Call Center reports for the three year where the data was available.	None
MOIT-11	Other observations by CLA		CLA completed a three-year analysis that showed that the average time to answer 911 calls decreased 3 minutes between FY12 and FY14, which represents approximately a 50% reduction in the response time.	Going forward, the 911 operation should add a measure for the average time to answer a call, which is another set of data readily available for both Non-Emergency and City Services and General Information calls. By adding this measure, the Division will be able to provide an even clearer representation of customer service level.
MOIT-12	Enterprise Innovation and Application Services - Set of metrics documented during the FYs 2011 - 2014 audit period		CLA's assessment of the reliabilty, validity, and relevance of selected performance measures for the four Fys 2011 to 2014, including an evaluation of the mechanisms to track and generate performance data, was limited due to several factors and no measures were selected for testing. Limiting factors included: 1) Many target and actual data points were not reported from year to year; 2) Through inquiry of management, it was noted that supporting documentation for the target performance was generally not available. Consequently, CLA was not able to determine whether the performance measure targets reasonably represented the performance of the prior years, or the performance improvement the group planned to achieve; 3) That the data relating to actual performance measurements during the period evaluated was generally not available or complete; 4) Absence of internal controls, policies or procedures for recording, reviewing, maintaining or reporting performance measurement;	Revise current measures, and consider developing and tracking additional efficiency and effectiveness measures for each of the key functions/services within the Enterprise Innovation and Application Services Division and its units/activities. Performance measures should provide a reliable representation of what these units are producing not only in terms of workload, but also in terms of what is it costing to produce the service. Management should work with each unit to identify relevant performance measures, prescribe realistic targets, and find/create sources for reliable data. With a comprehensive set of measures, corresponding operations can be managed more efficiently as Division management optimizes allocation of limited resources by integrating performance data into its decision-making process. This is important because of the decision MOIT needs to make between keeping the existing mainframe infrastructure and acquiring a new Enterprise resource planning (ERP) solution. Continued below.

ID	Audit Area	Audit Objective	Findings	Recommendations
MOIT-13				Management should develop policies or procedures for recording, maintaining or reporting performance measurement.
Housing and Community Development (HCD)				
HCD-01	Housing Code Enforcement		Audit identified that the actual performance reported for FY 2012 was inconsistently calculated in that the service request type "HCD-Sanitation Occupied Private Property" was included in the FY 2012 calculation, but excluded in all other years. This service request type should have been excluded from the actual calculations for FY 2012, which would have made the FY 2012 metric 95% instead of the reported 89%, to be comparable with prior and future years.	HCD should review and document how each performance measure meets the City's SMART test in that it is: Specific - confirm that the wording used to describe the measure is clear and focused to avoid misinterpretation and reflects the measurement calculation, document the measurement assumptions and definitions, and explain why the measure was chosen, i.e. how it links to the service goals and advancement of priority outcomes. Continues below.
HCD-02	Register and License Properties and Contractors		The wording of the measure does not reflect what is being measured. The measure is % of multi-family dwellings inspected without life/safety violations at time of annual inspection (CY); however life/safety violations are not separately tracked so the measure reports the % of multi-family dwellings inspected with no violations at the time of annual inspection (CY). There is no separate measurement of life/safety violations, so all violations are counted.	Measurable - document the procedures, frequencies and methods used for data collection, calculation, and validation, including any limitations in the underlying data and controls to ensure the integrity of the data during the collection, processing/calculation, and reporting processes. Continues below.
HCD-03			The reported amounts for all years are meant to reflect the prior calendar year. For example, fiscal year 2011 is based on dwellings inspected during calendar year 2010. However, both FY 2012 and 2013 reflect the calendar year 2012 performance. For consistent reporting, FY 2012 should have reflected calendar year 2011, which was 64%, not 75%.	Ambitious, Realistic and Time Bound - document how the target is set based on the budget, what cost-effective methods are planned to improve performance eith the expected implementation timeframe, andhow actual performance will be monitored and evaluated against targets to address any deviations and validate that the measure remains relevant to assess the service performance over time. Continues below.

ID	Audit Area	Audit Objective	Findings	Recommendations
HCD-04	Blight Elimination		Land Resource Division (LRD) refined the measurement methodology across the years under audit to better reflect the portion of the process under its control; however, these changes make the actual performance reported inconsistent for comparison across years prior to FY 2013. The audit identified three different methods used across the four year period within the scope of the audit. Additionally, as LRD refined the measure, it did not update the wording to reflect the calculation changes.	HCD should also document the service representatives (with the appropriate knowledge and experience) responsible for the measurement, recording, reporting, and approval of target and actual performance to include appropriate segregation of duties. HCH should document and retain information to support the amounts reported in a manner that could be evaluated by a third-party for accuracy, validity and correctness. Continues below.
HCD-05			The target performance measure has been consistently set at 90% since FY12, but FY14 is the only year the Service came close to meeting this target, and 19% of all settlements were excluded as outliers in that year.	HCD should consider implementing quarterly reviews with the services to provide oversight into the performance measurement process and accountability for the achievement of performance objectives. Quarterly reviews would allow HCD to identify problems early, take corrective action and adjust strategies and resource allocations accordingly.
HCD-06	Housing Rehabilitation Loans		Audit identified the targets were not consistently calculated across the years reported to provide meaningful comparisons and HCD could not provide a method or supporting documentation for how the targets were developed.	See recommendation above.
HCD-07			Support was not available to substantiate the actual amounts reported.	See recommendation above.

ID	Audit Area	Audit Objective	Findings	Recommendations
HCD-08	Building and Zoning Inspections and Permits		The measure is intended to report the number of inspections performed within one business day of the customer's request through the interactive voice response system. The audit identified during FY2011 -2013, the measure was calculated as the number of inspections completed within 1 business day from the day they were scheduled to occur not from when they were requested. It also included unscheduled inspections (inspection performed based on a customer request while in the field) which are relevant to this measure. In FY 2014, HCD changed the calculation method to reflect what it is reported to measure (i.e. number of inspections performed within one business day of the customer's request, excluding unscheduled inspections.)	See recommendation above.
HCD-09			The targets are not consistently calculated across the years reported to provide meaningful comparisons and HCD could not provide a method for how the targets were developed.	See recommendation above.
Finance – Bureau of Revenue Collections (FBRC)				
FBRC-01	Policies and Procedures for Scheduling and Assigning Inspections		The daily inspection visits are not scheduled and assigned to the inspectors in an efficient and effective manner.	Changes be made to the methodology in which daily inspection visits are scheduled and assigned to the inspectors in order to increase the efficiency and effectiveness of the Inspection Unit by reducing the number of "non-inspections", i.e., No License Required, Closed, Out of Business, Residential, etc.
FBRC-02				The Inspection Unit adopt alternative procedures to determine whether any of those businesses or establishments noted as No License Required, Closed, Out of Business, Residential, etc. are actually operating without a valid license.
FBRC-03				The work hours for at least one of the inspectors be modified, possibly on a rotating basis, so that inspections can be done for businesses or establishments operating after the inspectors' normal hours or on the weekends.

ID	Audit Area	Audit Objective	Findings	Recommendations
FBRC-04				In accordance with the Inspection Unit's policies and procedures, all inspection tickets must include the owner/representative's signature, title and telephone number to be counted as part of the daily inspections.
FBRC-05				The Department of Finance continue efforts to upgrade its computer system so that, among other things, it could readily identify the number of businesses or establishments with each type of license, whether those licenses are current, and the number of times each business or establishment was actually inspected during the year.
FBRC-06	Internal Controls and Related Policies and Procedures for Monitoring Time and Attendance and Inspection Information		There were numerous discrepancies between the inspectors' time and attendance information included on the Daily Attendance Records (DARs) and the time and attendance information recorded on eTIME, the City's automated time-keeping system used as a basis to generate employees' pay checks.	The Daily Attendance Record (DAR) be modified to include a space to record supervisory reviews and approvals. Also, the time and attendance information records on the DARs should be reconciledd by someone, other than the inspectors, to the applicable information recorded on eTIME, the City's automated time-keeping system used as a basis to generate employees' pay checks.
FBRC-07				The Inpection Unit review the summary of payroll discrepancies and make the appropriate adjustments as required.
FBRC-08				In accordance with Baltimore City's Administrative Manual (Section AM-502-1), the Inspection Unit establish procedures to adequately maintain records, especially the documentation that supports the inspector's daily attendance and the number of daily inspections performed.
FBRC-09			There were several discrepancies between the total number of monthly inspections recorded by the inspectors on the DARs and the total number of inspections included on the Monthly Statistical Summary Reports.	As recommended in the previous finding, the DARs should be modified to include a space to record supervisory reviews and approvals.
FBRC-10				The information regarding the number of inspections recorded on the DARs and supported by the inspection tickets be reconciled to the applicable information recorded on the Monthly Statistical Summary Reports.

ID	Audit Area	Audit Objective	Findings	Recommendations
FBRC-11				As recommended in the previous finding, in accordance with the AM manual, establish procedures for maintaining adequate supporting documentation.
FBRC-12			Duties in the Inspection Unit were not adequately segregated.	Duties be adequately segregated to prevent the inspectors from accessing and entering inspection information into the data entry system.
FBRC-13			Records were not adequately maintained to support all of the inspectors' time and attendance information and number of daily inspections performed.	In accordance with Baltimore City's Administrative Manual (Section AM-502-1), the Inspection Unit establish procedures to adequately maintain records, especially the documentation that supports the inspector's daily attendance and the number of daily inspections performed.
Finance – Office of Risk Management (FORM)				
FORM-01	Policies and Procedures for Random Drug and Alcohol Testing		Risk Management did not meet its target for the number of random employee drug and alcohol tests performed during fiscal years 2014 and 2015.	Risk Management develop procedures to follow-up on "no shows" by sending those employees for testing as soon as they return to work. Also recommended that Risk Management consider selecting more than 15 employees each day for drug or alcohol testing in order to compensate for the number of "no shows" and, thereby, increase the likelihood of meeting its established goals for the number of drug or alcohol tests actually performed.
FORM-02			Employees in non-CDL sensitive job classifications were not included in the data base used to select employees for random drug or alcohol testing.	Risk Management continue to work with the Department of Human Resources (DHR) to identify all sensitive job classifications that, according to the City's Substance Abuse Control Policy, should be included in the population of employees to be selected for random drug or alcohol testing.
FORM-03			Risk Management did not adequately monitor billings for random drug or alcohol tests.	Risk Management regularly review the billings for drug and alcohol tests performed by the testing facility to ensure that the City is only billed for the specific drug or alcohol tests ordered, and that tests for the Baltimore City Public School System (BCPSS) employees are properly billed to the BCPSS and not to the City. Also recommended that Risk Management review the billings for fiscal years 2014 and 2015 to determine whether there were any other overbillings, and, if so, recover all overbilled amounts.

ID	Audit Area	Audit Objective	Findings	Recommendations
FORM-04	Average Cost Per Claim, Number of Claims Filed Per 100 Employees, and Amount of Accident Leave Paid		The average cost per claim for employee injuries, the number of claims filed per 100 employees, and the amount of accident leave paid exceeded the established performance measure targets for fiscal years 2014 and 2015.	Risk Management focus its efforts, including proactive measures, on those Agencies, Departments, or Bureaus with the highest average cost per claim for employee injuries, the highest number of claims per 100 employees, and the highest amount of accident leave paid.
FORM-05				Risk Management enhance its proactive measures, for example, by encouraging employee participation in periodic safety committees/teams that develop and implement safety initiatives, encouraging suggestions from employees to improve work safety habits and eliminate hazards before they occur, encouraging employees to report observations of unsafe working conditions or hazards including any "near misses" for which no claims were filed, and sharing lessons learned from accident investigations and any other observations with employees.
FORM-06				Risk Management review the performance measure targets for the average cost per claim for employee injuries, the number of claims filed per 100 employees, and the amount of accident leave paid, and determine whether those targets require updating or revisions based on past actual amounts.
Department of Public Works (DPW)				
DPW-01	Vacant/Abandoned Property Cleaning and Boarding - Rat Borrows Baited		DPW did not meet its targets for the number of rat burrows baited during fiscal years 2014 and 2015. However, because of missing data and discrepancies in data to support the actual reported amounts, we could not determine whether the reported performance measure amount were accurate and reliable.	DPW establish procedures to document supervisory reviews and approvals of information contained on the Daily Treatment Worksheets and to reconcile key information, particularly the number of rat burrows baited, to the information recorded and reported in the Customer Service Report (CSR) system, the CitiStat reports, and applicable payroll attendance information.
DPW-02				In accordance with Baltimore City's Administrative Manual (Section AM 502-1), DPW establish or improve policies and procedures to adequately maintain records.

ID	Audit Area	Audit Objective	Findings	Recommendations
DPW-03			Parts 2 and 3 of the Inspection and Follow-up Action Checklist for Detecting and Preventing Rats were rarely completed by the inspectors for the four weeks that we tested.	The Bureau of Solid Waste's Standard Operating Procedures (SOPs) be expanded to address the Inspection and Follow-up Checklist for Detecting and Preventing Rates and to include specific instructions for completing the inspection form. Also, Inspectors should be given adequate guidance, direction, and training on completing the inspection form. As part of its review and approval process, supervisors should sign off to verify that the inspection form is properly completed.
DPW-04	Waste Removal and Recycling - Tonnage Collected From Household Recycling		DPW did not meet its targets for the tonnage collected from household recycling for fiscal years 2014 and 2015 even though the reported tonnage collected was overstated because it included items that are considered as household recycling.	DPW review its performance measures included in the Agency Detail Board of Estimates Recommendations (Budget Books) to ensure that the reported amounts are consistent with the established performance measures and to determine the steps that are necessary to improve actual performance so that the performance measure targets can be met. Also recommended that DPW review future performance measures to determine whether those targets require updating or revisions based on past actual amounts. Before changing any future performance measures, however, DPW should follow the procedures established by the Department of Finance, Bureau of Budget and Management Research, for the review and approval of any suggested changes to performance measures.
DPW-05			We were unable to verify the accuracy of the reported amounts of recycling tonnage collected because even though DPW did not meet its performance measure targets, we were not given the recycling truck tickets that we requested for testing.	In accordance with Baltimore City's Administrative Manual (Section AM 502-1), DPW establish procedures to adequately maintain records.

ID	Audit Area	Audit Objective	Findings	Recommendations
DPW-06			DPW did not meet its targets for the linear feet of water distribution system rehabiltated/replaced in fiscal years 2014 and 2015. Also, we could not verify the reliability of the report linear feet of water distribution system rehabiltated/replaced in fiscal year 2014 because supporting documentation for those amounts was not available for audit testing.	DPW review its performance measures included in the Agency Detail Board of Estimates Recommendations (Budget Books) to ensure that the reported amounts are consistent with the established performance measures and to determine the steps that are necessary to improve actual performance so that the performance measure targets can be met. Also recommended that DPW review future performance measures to determine whether those targets require updating or revisions based on past actual amounts. Before changing any future performance measures, however, DPW should follow the procedures established by the Department of Finance, Bureau of Budget and Management Research, for the review and approval of any suggested changes to performance measures.
DPW-07				Also recommended that, in accordance with Baltimore City's Administrative Manual (Section AM-502-1), DPW establish procedures to adequately maintain records.
Baltimore Development Corporation (BDC)				
As of 02/13/2017 audit is still under process.				
Mayor's Office of Human Services (MOHS)				
Audit was not required under the quadrennial audit process.				