



BALTIMORE CITY FIRE DEPARTMENT – EVALUATION OF THE PROCESS AND CONTROL STRUCTURE OF ASSIGNING TAKE HOME VEHICLES TO EMPLOYEES

Biennial Performance Audit for Fiscal
Years Ended June 30, 2024 and 2023
Josh Pasch, City Auditor
November 18, 2025



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Office of the Comptroller
Josh Pasch, City Auditor

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Honorable Bill Henry, Comptroller
and Other Members
of the Board of Estimates
City of Baltimore

EXECUTIVE SUMMARY

We conducted a *Biennial Performance Audit of the Baltimore City Fire Department for the Fiscal Years Ended June 30, 2024, and June 30, 2023*. The objective of our performance audit is to evaluate Baltimore City Fire Department's (BCFD) process of assigning take home vehicles to employees and the control structure around that program. The scope of our audit is fiscal years (FYs) 2024 and 2023; however, the scope was extended to FY 2025 since BCFD began using Operative IQ¹ in February 2024.

We concluded that there are areas that BCFD needs to improve in assignment of take home vehicles. We found that:

- Of 38 take home vehicles, two BCFD vehicles were assigned to a Deputy Mayor and his staff member who were not employees of BCFD. Assignment of take home vehicles for non BCFD officers and employees may result in a shortage of take home vehicles essential to effective operation of BCFD.
- The BCFD MOP 415 – *Take Home Vehicles* dated July 16, 2020 (MOP 415) does not define the formal approval process for assigning take home vehicles. When requested, BCFD could not demonstrate if formal approvals were given by Chief of the Fire Department for all assigned vehicles. This affects accountability and transparency in take home vehicle assignment and recordation.
- The BCFD officers and employees met the criteria in MOP 415; however, BCFD does not periodically evaluate the need for take home vehicles. The BCFD assigned take home vehicles to employees who had zero emergency incident responses. Some of these employees also commute less than 15 miles one way to their work location. In addition, there were BCFD paramedics whose take home vehicles were only used for Baltimore Police Department (BPD) functions. The fuel, repair, and maintenance cost for the six take home vehicles is \$115,829² in FYs 2023, 2024, and 2025.

Additionally, a security-related concern was communicated to the appropriate personnel in the *Confidential Management Comment Limited Use Letter: Baltimore City Fire*

¹ Operative IQ is a cloud-based system that maintains all information for BCFD relating to asset and inventory management that includes recordation of take home vehicles activity.

² Unaudited number

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Department Biennial Audit for Fiscal Years 2024 and 2023 (confidential management letter). The security related concern was omitted from this public report. The decision to exclude this information was based on *Government Auditing Standards, 2024 Revision, Sections 9.64 – 9.66, Reporting Confidential or Sensitive Information*.

To improve the process of assigning take home vehicles to employees and the control structure around that program, we recommend the City Administrator and the Chief of the Fire Department implement the recommendations made in this public report and the confidential management letter. Management responses are included in Appendices I and II (see page 11 and 12).

We wish to acknowledge the City Administrator's Office and BCFD's cooperation extended to us during our audit.

Respectfully,



Josh Pasch, CPA
City Auditor, City of Baltimore
November 18, 2025

BACKGROUND INFORMATION

The BCFD pledges to protect lives, property, and the environment through a safe, effective, and timely response. The BCFD utilizes an innovative approach to providing emergency medical services, fire suppression, rescue operations, emergency communications and fire prevention, community outreach and public education, as well as other services.

The take home vehicle assignment is a vital part of the BCFD's emergency response framework. Eligibility applies to BCFD officers and employees whose work assignments include weekends, holidays, after-hours, on-call emergency, or investigative response requirements during their scheduled on call cycle. Take home vehicles are utilized only for those purposes necessary to fulfill the requirements of the officer's and employee's official duties and responsibilities.

These take home vehicles are equipped with emergency lights and sirens, which are not on their personal vehicles. This enables these officers and employees to respond quickly and effectively to emergencies, supporting the department's mission to protect lives and property by enhancing readiness and operational efficiency.

Take home vehicles are assigned to officers and employees that reside in the City of Baltimore or within 60 miles of the closest fire station.

Any officer holding the rank of Deputy Chief and above will be assigned a take home vehicle.

Approval Process

The approval process for an officer or employee to receive a take home vehicle includes:

- BCFD management or a supervisor requests a take home vehicle by sending an email to the Chief of the Fire Department (Chief) requesting the Chief's approval for assignment of a take home vehicle. The Chief will review the email, and if the Chief approves the take home vehicle request, will respond back to the email and alert the Fire Apparatus Unit (FAU)³.
- The FAU will either deliver the take home vehicle to the officer or employees' residence, or to their assigned work location.
- The take home vehicle information including the officer or employee assigned will be recorded in the Operative IQ system.

³ FAU maintains the BCFD motor pool inventory of unassigned take home vehicles.

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Surrender Process

When a take home vehicle needs to be surrendered, the following process is followed:

- Once an employee is ineligible for a take home vehicle, management is notified. Notification is sent to the FAU by management that an officer’s or employee’s take home vehicle needs to be surrendered.
- Once notification is received by the FAU, an employee will go to pick up the vehicle at the officer’s or employees’ residence or work location. The MOP 415 states that the take home vehicle must be retrieved within seven days, although it is usually completed within one to two days.
- An off-boarding checklist which includes return of car keys and computers is completed.
- Once the above steps for vehicle surrender are completed, take home vehicle information will be updated in Operative

Also, when an officer or employee is on vacation or leave, they will surrender the vehicle so that it can be temporarily used by another employee. Once the employee returns, the vehicle will be re-assigned back to the employee.

In the BCFD Fleet Roster from Operative IQ dated July 21, 2025, there are 38 assigned take home vehicles.

The BCFD is responsible for the fuel, maintenance, and repair costs for the take home vehicle fleet. The total fuel, maintenance, and repair costs for the take home vehicles for FYs 2023, 2024, and 2025 is \$574,131 (see Table 1 below).

Table 1
Summary of Fuel, Maintenance, and Repair Costs¹

Fiscal Year	Maintenance	Repair	Fuel	Grand Total
2023	\$0	\$75,846	\$58,988	\$134,835
2024	180	145,438	59,582	205,200
2025	20,097	164,372	49,626	234,096
Grand Total	\$20,277	\$385,657	\$168,197	\$574,131

Source: Data provided by BCFD on September 2, 2025

Note: ¹ Unaudited amounts

OBJECTIVE, SCOPE, AND METHODOLOGY

We conducted our performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. The objective of our audit is to evaluate the BCFD’s process of assigning take home vehicles to employees and the control structure around that program.

The scope of our audit is for the periods of FY 2024 and FY 2023. However, the scope was extended to FY 2025 since BCFD began using Operative IQ in February 2024.

To accomplish our objective, we:

- Conducted interviews and walkthroughs to understand and evaluate risks and controls of assigning take home vehicles to employees;
- Received and reviewed 13 take home fleet rosters in FYs 2023, 2024, and 2025 and evaluated:
 - Whether BCFD assigned the take home vehicles to officers and employees in accordance with MOP 415;
 - Confirmed that assigned officers and employees held active BCFD employment status validated through Workday;
 - Confirmed all vehicles that should have been removed from separated employees and officers were removed timely (i.e. immediately after a termination date); and
 - Verified in Google Maps to ensure all assigned take home vehicles are within 60 miles of the nearest fire station and workstation.
- Received and reviewed the number of responses for fire incidents in FYs 2023, 2024, and 2025 to evaluate the need for a take home vehicle;
- Received and reviewed the fuel, maintenance, and repair costs for take home vehicles in FYs 2023, 2024, and 2025; and
- Evaluated employee user access privileges in the Unit Management⁴ module in Operative IQ.

⁴ The Unit Management module serves as the central hub for all BCFD vehicles and apparatus, containing each unit’s identifiers, assignments, operational status, and location history.

CURRENT FINDINGS AND RECOMMENDATIONS

FINDING I: BCFD Assigns Take Home Vehicles to Non-BCFD Officers and Employees.

The Department of Audits observed that, of 38 take home vehicles, two BCFD vehicles were assigned to a Deputy Mayor and his staff member who were not employees of BCFD.

Assignment of take home vehicles for non BCFD officers and employees may result in a shortage of take home vehicles essential to effective operation of BCFD.

According to BCFD, the Mayor's office directed BCFD to assign take home vehicles to the Deputy Mayor and his staff member.

According to MOP 415, (i) BCFD members holding the rank of Deputy Chief and above shall be assigned a take home vehicle; and (ii) by the nature of their assignments, designated members may be assigned take home vehicles to facilitate the member's ability to respond to emergency calls and other Fire Department related functions.

Recommendation: We recommend the City Administrator:

- Evaluate the needs of take home vehicles for the Deputy Mayor and his staff member; and
- Assign them the vehicles based on the City of Baltimore's Administrative Manual Section AM-501-3, *Mayors Motor Vehicle Freeze Committee - Assigned Vehicles*.

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Finding II: BCFD Take Home Vehicle Assignment Lacks Formal Documentation and Approval.

The BCFD does not have a formal approval process for take home vehicles. Approval of employees being assigned the vehicle is communicated through email or phone call by the Chief of Fire Department or his or her assigned designee. There is no designated repository to maintain the approvals. As a result, when formal documentation was requested, the BCFD could not demonstrate all take home vehicles were formally approved by the Chief of Fire Department or his or her assigned designee. This affects accountability and transparency in vehicle assignments and recordation. As a result, in June 2025, BCFD created a memo with an attached list to verify that all take home vehicles have been approved by the Fire and Assistant Fire Chiefs⁵.

The cause of the finding is the MOP 415 does not define the formal approval process although it defines who has the approval authority.

According to the *Standards for Internal Controls in the Federal Government issued by the Comptroller General of the United States*,

“Management periodically reviews policies, procedures, and related control activities for continued relevance and effectiveness in achieving the entity’s objectives or addressing related risks. If there is a significant change in an entity’s process, management reviews this process in a timely manner after the change to determine that the control activities are designed and implemented appropriately. Changes may occur in personnel, operational processes, or information technology.”

Recommendation II: We recommend the Chief of Fire Department revise the current MOP 415 to include the formal approval process and retain the approval documentation in Operative IQ.

Finding III: Baltimore City Fire Department Has Take Home Vehicles Assigned to BCFD Officers and Employees with No Fire Emergency Incident Responses.

⁵ This will be attached in Operative IQ to all current take home vehicles and serve as a level set.

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The BCFD officers and employees met the criteria in MOP 415 to have a take home vehicle. However, use of a take home vehicle is to facilitate the staff's ability to respond to fire emergency calls and other BCFD related functions. As shown in Table II on page 9,

- Assignment of take home vehicles have been given to six officers or employees who had zero fire emergency incident responses in FYs 2023, 2024, and 2025.
- There are multiple times that these six officers and employees returned to work after hours to cover for staff during their absence to provide continuous operational coverage, which is not fire emergency response.
- Two out of six officers or employees commute less than 15 miles one way to their work location. Based on three years of historical zero usage for emergency responses, the assignment of these two take home vehicles is unwarranted.
- Two of six take home vehicles are assigned to paramedics who are specially trained to work with the BPD's Special Weapons and Tactical Team Tactics when the need arises. These vehicles are solely used for BPD operations. These two vehicles are assigned to two paramedics who are BCFD employees. Emergency events are initiated by BPD although the vehicles are assigned to BCFD paramedics. Additionally, the vehicle usage for emergency responses is tracked by BPD.

The BCFD is responsible for fuel, repair, and maintenance cost for take home vehicles, which have zero fire emergency incident responses. The fuel, repair, and maintenance cost for the six take-home vehicles is \$115,829⁶ in FYs 2023, 2024, and 2025.

The cause of the finding is BCFD does not periodically evaluate the use of a take home vehicle.

According to MOP 415,

- Take home vehicles are provided by the Chief of the BCFD or his or her designee, in their sole discretion, may assign a take home vehicle to members who reside in the City of Baltimore or within a 60 mile one way commute to the closest BCFD station, and have 24 hours a day and seven days a week emergency response obligations which are essential to the efficient and effective performance of the BCFD's business throughout the City.
- BCFD members holding the rank of Deputy Chief and above shall be assigned a take home vehicle.

⁶ Unaudited number

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Table II

Summary of Assigned Take Home Vehicles with Zero Emergency Responses

No.	Title / Position	Miles per One Way of Commute ¹	Non-Emergencies	Emergencies	
			(FY 2025) ²	(FYs 25,24,23) ²	2+ Alarm Responses
1	Aide to Chief of Fire Department	5.7	10	0	0
2	Aide to Assistant Chief of Operations	41.8	46	0	0
3	Special Weapons and Tactics / Tactical 2 - Paramedic	32.4	29	0	0
4	Special Weapons and Tactics / Tactical 4 - Paramedic	21.1	22	0	0
5	Fire Communications Bureau Director	3.9	4	0	0
6	Deputy Chief 12 Emergency Medical Services Admin	30.4	3	0	0

Source: Auditors and BCFD

Notes: ¹ Miles per one way of Commute – as of July 18, 2025 as calculated by auditors in Google Maps.

² Unaudited data or data provided by BCFD as of August 19, 2025.

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Recommendation III: We recommend the Chief of the Fire Department:

- Evaluate the needs of those six take home vehicles;
- Periodically re-evaluate the needs of assigned take home vehicles; and
- Include the periodic re-evaluation in the MOP 415.

APPENDIX I - MANAGEMENT’S RESPONSE TO THE AUDIT REPORT – CITY ADMINISTRATOR’S OFFICE

Date: October 20, 2025

To: Josh Pasch, City Auditor

Subject: Management Response to Audit Report:
Biennial Performance Audit Report on Baltimore City Fire Department for the Fiscal Years Ended June 30, 2024 and 2023

Our response to the audit finding and recommendation is as follows:

Recommendation I

We recommend the City Administrative Officer:

- Evaluate the needs of take home vehicles for the Deputy Mayor and his staff member; and
- Assign them the vehicles based on the City of Baltimore’s Administrative Manual Section AM-501-3, *Mayors Motor Vehicle Freeze Committee - Assigned Vehicles*.

Management Response / Corrective Action Plan

Agree **Disagree**

Response: Vehicle assignment for the Mayor’s Office is managed by the Chief of Staff (COS) or his or her administrative designee and is not a function of the Chief Administrative Officer for the City. The COS will ensure the assignment of vehicles aligns with the administrative manual. As a follow-up to this finding, the Mayor’s Office did an audit of take home vehicles to ensure accuracy of the Mayor’s Office vehicle inventory and added vehicles for the Deputy Mayor and Assistant Deputy Mayor.

Implementation Date: September 28, 2025

Responsible Personnel: Natasha Edmonds, Director of Administrative Services

APPENDIX II - MANAGEMENT’S RESPONSE TO THE AUDIT REPORT – BCFD

Date: November 17, 2025

To: Josh Pasch, City Auditor

Subject: Management Response to Audit Report:
Biennial Performance Audit Report on Baltimore City Fire Department for the Fiscal Years Ended June 30, 2024 and 2023

Our responses to the audit findings and recommendations are as follows:

Recommendation II: We recommend the Chief of Fire Department revise the current MOP 415 to include the formal approval process and retain the approval documentation in Operative IQ.

Management Response / Corrective Action Plan

Agree **Disagree**

Response: MOP 415 has been in place since July 2020 and is specific to the assignment and use of take home vehicles. As noted within, “*The Chief of the BCFD or his / her designee, in their sole discretion, may assign a take home vehicle to members who reside in the City of Baltimore or within 60 miles of the closest BCFD station (as calculated by Google Maps), and who have 24 hours a day and 7 days per week emergency response obligations which are essential to the efficient and effective performance of the BCFD’s business throughout the City of Baltimore*”. It is agreed that the formal approval process should be better defined within MOP 415, and that Operative IQ shall be the tracking platform for all take home related data and communications. These communications shall include formal notifications of assignment, a copy of the existing MOP, as well as detailed tracking of each vehicle (by vehicle number), and vehicle usage for emergency and non-emergency agency related use.

The BCFD respectfully acknowledges the audit team and thanks them for their work.

Action Plan:

- Revise MOP 415
- Continue the use of Operative IQ as the primary data tracking source for BCFD infrastructure while further expanding system capabilities to include recommended data points.
- Monitor and review data regularly.

Implementation Date: July 1, 2026

Responsible Personnel: James W. Wallace, Fire Chief

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Recommendation III: We recommend the Chief of the Fire Department:

- Evaluate the needs of those six take home vehicles;
- Periodically re-evaluate the needs of assigned take home vehicles; and
- Include the periodic re-evaluation in the MOP 415.

Management Response / Corrective Action Plan

Agree **Disagree**

Response: The BCFD respectfully acknowledges and thanks the auditors for their work. A review of MOP 415 has been initiated with the intended outcome being defined processes for take home Vehicle assignment, as well as improved (quarterly) oversight relating to use.

Implementation Date: February 1, 2026

Responsible Personnel:

- James W. Wallace, Fire Chief
- Kensington White III, Executive Assistant Chief

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