



BALTIMORE CITY DEPARTMENT OF GENERAL SERVICES – EFFECTIVENESS OF MANAGING ENERGY BILLS AND RENEWABLE ENERGY CREDITS

Biennial Performance Audit for Fiscal
Years Ended June 30, 2024 and 2023
Josh Pasch, City Auditor
September 22, 2025



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Office of the Comptroller
Josh Pasch, City Auditor

100 N. Holliday St., Room 321
Baltimore, Maryland 21202

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 Department of General Services for the Fiscal Years Ended June 30, 2024, and June 30, 2023*. The objective of our performance audit is to assess Baltimore City Department of General Services' (DGS) effectiveness of managing energy bills and renewable energy credits. The scope of our audit was fiscal years (FYs) 2024 and 2023; however, the scope was extended to FY 2025 because the processes for managing energy bills and renewable energy credits has been moved under DGS since January 2024.

There are two areas we recommend DGS take action: (i) work with Baltimore Gas and Electric (BGE) to reduce the City's energy account credit balances; and (ii) work with City Administrator to develop and enforce a policy that requires agencies to respond to DGS' request for cost center¹ verification. We found that:

- As of August 2025, the City has a significant number of high credit balances that will take numerous years to recover. Based on our analysis, for all accounts which received over \$10,000 in credits, it will take 3-195 years to use these credits if no refund or transfer to another account is performed. The DGS has been disputing charges, of which BGE had credited a percentage while continuing to pay for energy bills flagged by EnergyCAP². This is a result that, according to the Retail Electric Service Tariff³, payments must be paid first before disputing or submitting a counterclaim. The DGS made payments while dealing with the issue since the billing period May 2024, when they first identified the issue and began working with BGE.
- The DGS has a process to validate city assets that consume energy with agencies. Agency participation rate is low because DGS does not have authority to compel other agencies to participate in the annual validation process. In January 2025,

¹ A cost center classifies assets and financial information as belonging to a particular division within an agency.

² EnergyCAP is the City's energy billing management system.

³ BGE's Electric Service Rates and Tariffs is a contract for service with the customer that encompasses the Maryland Public Service Commission-approved rules by which BGE and its customers must cooperate.

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DGS sent a list of cost centers to 12 agencies⁴. Six agencies, or 50 percent, responded to this inquiry. 317 of 745 assets, or 43 percent, was verified by the responding agencies. From the 317 assets reviewed, DGS identified six assets across two agencies that belonged to three non-City entities⁵. The DGS recovered \$29,767 in energy bills for the past 36 months⁶ and closed two accounts. There were 428 assets, or 57 percent, whose current ownership has not been confirmed by the remaining agencies. Without agencies identifying whether the assets in EnergyCAP belong to them, the City could be paying for non-City energy bills, or a City agency could be incurring the charges for another City agency's assets.

To reduce the City's energy account credit balances and require agencies to respond to DGS' request for cost center verification, we recommend the Director of DGS and the City Administrator implement the recommendations made in this report. Management responses are included in Appendix I (see page 15).

We wish to acknowledge DGS' cooperation extended to us during our audit.

Respectfully,

Josh Pasch

Josh Pasch, CPA
City Auditor, City of Baltimore
September 22, 2025

⁴ The DGS decided not to send cost center verifications to certain City and non-City agencies because these agencies only had a few buildings or DGS recently worked closely with the agency.

⁵ Two agencies are the Department of Public Works (DPW) and Parking Authorities of Baltimore City (PABC). Three non-City entities are Otis Warren Management Company, ParkOps Holdings, and unknown.

⁶ Based on DGS' discussion with the City's Department of Law (DOL), DGS set a policy to recover 36 months of charges.

BACKGROUND INFORMATION

Renewable Energy Credits

Electricity generated from one source is indistinguishable from electricity generated by another source once in the electrical grid. To certify the type of energy source where the energy was generated, renewable energy credit (REC) is created. RECs are tradeable financial instruments that record the amount of renewable energy either purchased or sold. When an entity buys a REC, it becomes registered in their name. When an entity sells the REC, registration transfers from the seller to the buyer.

The State of Maryland (State) does not review or audit the City's REC inventory. Instead, Maryland's Renewable Portfolio Standard requires electric suppliers to show that the percentage of energy sold was generated from renewable sources. The State's Public Service Commission monitors electric suppliers. There are no tax credits for having RECs.

PJM Interconnection LLC is the regional transmission organization responsible for the flow of electricity across 13 states. PJM operates and manages the Generation Attribute Tracking System (GATS), which records energy produced from GATS generators. GATS generators report their monthly RECs based on the amount of renewable energy produced. GATS also tracks REC ownership and transfers.

The City's Back River Wastewater Treatment Plant generates the City's renewable energy, which is sold to electric suppliers. In 2023, the City sold 2,046 RECs, which were generated during calendar years 2021-2022 to Spectron Energy Inc. for \$121,737. In 2025, the City sold 1,540 RECs, which were generated during calendar years 2023-2024 to Spectron Energy Inc. for \$81,620.

Energy Billing

Each City agency that wants new energy service needs an account with BGE before any energy can be delivered. Each agency is responsible for opening, closing, and transferring accounts with BGE and notifying DGS Energy Division (DGS-ED) of any changes. There are approximately 850 accounts.

The DGS-ED adds new accounts that include the cost center and fund to the Master file in SharePoint based on information from the agency fiscal officer. Next, DGS-ED checks the Facility Asset List. Then DGS-ED adds the account information to the SharePoint Utility Master File and in EnergyCAP. Meter name, meter ID, and other relevant meter information from BGE is then added to EnergyCAP for that account. The BGE account and the supplier account are linked in EnergyCAP. Once the account is ready, energy bills from BGE can be added to EnergyCAP.

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BGE has a monopoly on energy delivery throughout Baltimore City. However, the energy suppliers⁷ can be different than BGE. An energy supplier only needs the agency account number to supply energy. There can only be one supplier for each specific type of energy. The DGS-ED does regular screening of invoices to make sure the agencies use the City energy suppliers managed through Baltimore Regional Cooperative Purchasing Committee Energy Board (BRCPCEB).

The City is a voting member of the BRCPCEB. Various governmental entities collectively bargain to secure the best rates. The DGS-ED participates in the evaluation of new suppliers. There are 24 members and eight voting members. The BRCPCEB is currently chaired by Baltimore County. The DGS Chief of Energy sits on behalf of the City's Chief Procurement Officer.

Energy Billing and Review

When DGS-ED gets an energy bill from BGE, it states whether it is estimated or an actual meter reading. Actual readings come from functioning smart meters, which provide live data every 15 minutes and can be researched if there appears to be any issues. If the bill provides an estimate, it may be because the meter wasn't working properly, and DGS-ED needs to coordinate with the building manager to contact BGE and get the meter fixed.

The DGS-ED receives an electronic and paper copy of the monthly energy bill. EnergyCAP has several triggers to flag errors in the bill for investigation, to include, but not limited to:

- Abnormal usage;
- Unexpected or overlapping billing period;
- Duplicate bill; and
- Account number that's not in EnergyCAP.

If there is a flag for abnormal usage, DGS-ED will investigate if there is need for action. For example, the investigation could show that abnormal usage was due to a weather-related incident. If DGS-ED does not understand the cause for abnormal usage after an immediate review, DGS-ED reaches out to their agency point of contact (POC) to request information. If the agency POC reports no clear cause for the change, DGS Division Chief makes the determination if DGS-ED auditing staff should conduct a physical inspection or if the account should be monitored to see if the abnormal usage persists.

⁷ The energy suppliers are Washington GAS and BGE for electricity; Constellation and BGE for gas; Lumiance for solar; Apex Petroleum for fuel oil; and Vicinity Energy for steam and chilled water.

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The DGS-ED also manually runs reports below based on a predetermined schedule. Examples of these reports are:

- Zero usage;
- Missing bills (making sure all bills are accounted for); and
- Cost center verification.

Agency POC can review EnergyCAP to verify the accounts are labeled correctly and confirm the buildings are matched to the correct utility accounts. The agency POC can notify DGS-ED that they want to close an account. The DGS-ED then emails BGE with the following information: i) account number; ii) specific part of the account (e.g., gas) to close; iii) tax ID; and iv) effective date. Also, if there is a credit balance on the account, DGS-ED informs which account to apply the credit. The DGS-ED also checks zero-usage accounts because BGE never closes an account without confirmation from the account holder. The DGS-ED also does annual cost center verification to catch accounts that should've been transferred due to a lease. The DGS-ED works with BGE to update any accounts.

Payments

After DGS reviews energy bills, they are paid in Workday. The DGS-ED creates the supplier invoice in Workday, which is approved by DGS Fiscal Services and Department of Finance before the Comptroller issues payment.

Prior to January 2024, each BGE account line was charged separately to each cost center, requiring all cost centers to review and approve their portion of the energy bill. The energy bills were also sent from the vendor to the Department of Accounts Payable under the Comptroller's Office for payment before DGS-ED had a chance to review for anomalies. Beginning in July 2023, DGS Fiscal Services used an internal service fund to pay the energy bills. As of January 2024, DGS-ED began directly receiving energy bills to review for anomalies before payment.

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Table I

Electric Cost and Use by Agency (in Millions)

Agency	FY 2023		FY 2024		FY 2025	
	Cost	Use (kWh ³)	Cost	Use (kWh)	Cost	Use (kWh)
DPW	\$18.93	221.90	\$17.80	216.27	\$20.20	207.59
Department of Transportation (DOT)	4.25	57.89	4.25	56.83	5.23	55.61
DGS	4.32	40.77	3.95	37.77	4.56	39.04
Baltimore City Recreation and Parks (BCRP)	1.66	14.22	1.61	14.58	1.89	15.38
Other City Agencies ¹	0.98	9.01	1.03	9.60	1.25	10.48
Non-City Agencies ²	2.41	24.07	2.47	27.38	2.62	26.62
Total	\$32.55	367.86	\$31.11	362.43	\$35.75	354.72

Source: EnergyCAP on August 27, 2025

Notes: ¹ The other City agencies include Legislative Reference, Baltimore City Fire Department (BCFD), Baltimore City Health Department (BCHD), Baltimore City Information Technology, Baltimore Police Department (BPD), Department of Housing and Community Development (DHCD), Mayor’s Office of Children and Family Services (MOCFS), Mayor’s Office of Employee Development (MOED), and Mayor’s Office of Homeless Service.

² The non-City agencies include the Maryland Zoo, Baltimore Convention Center, Board of Elections, and Enoch Pratt Free Library (EPFL), which the City pays for.

³ Kilowatt hours

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Table II

Gas Cost and Use by Agency

Agency	FY 2023		FY 2024		FY 2025	
	Cost	Use (BTU ¹)	Cost	Use (BTU)	Cost	Use (BTU)
DPW	\$1,863,905	1,408,370	\$771,876	615,751	\$901,399	576,443
DOT	129,818	78,682	106,334	73,212	145,840	87,366
DGS	756,093	459,467	600,756	431,362	619,964	383,119
BCRP	588,555	364,922	419,265	299,847	558,854	338,129
Other City Agencies	425,536	247,044	360,915	244,906	461,287	267,472
Non-City Agencies	234,740	135,720	200,952	134,715	306,295	181,108
Total	\$3,998,647	2,694,205	\$2,460,099	1,799,793	\$2,993,639	1,833,637

Source: EnergyCAP on August 27, 2025

Note: ¹ British Thermal Unit

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Table III

**Electric, Gas, Chilled, Steam, Oil Total Cost by Agency
(in Millions)**

Agency	FY2023	FY 2024	FY 2025
DPW	\$21.03	\$18.92	\$21.48
DOT	4.38	4.36	5.38
DGS	9.35	8.72	10.43
BCRP	2.28	2.10	2.56
Other City Agencies	1.51	1.54	1.88
Non-City Agencies	5.81	5.84	6.93
Total	\$44.36	\$41.48	\$48.66

Source: EnergyCAP on August 27, 2025

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Table IV

Agency Response Summary to DGS’ Cost Center Verification Request

Agency	Replied	Assets Verified	Assets Needing Verification
DPW ¹	Yes	205	--
BCFD	Yes	48	--
EPFL	Yes	31	--
PABC	Yes	26	--
MOED	Yes	5	--
MOCFS	Yes	2	--
BCRP	No	--	217
DOT	No	--	97
DGS	No	--	88
BPD	No	--	10
BCHD	No	--	9
DHCD	No	--	7
Total		317	428

Source: DGS on August 15, 2025

Note: ¹ DPW’s assets include 149 buildings and 56 bill repeaters. Bill repeaters strengthen meter signals for more accurate reporting.

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Table V

VNM Accounts Which Received At Least \$10,000 Credits from BGE

No.	Credit on Account	Zero Usage Cost Based on last 12 Months	Periods to Use Credits (Monthly)	Years to Use Credits
1	\$13,635.30	\$21.24	642	54
2	13,439.22	27.38	491	41
3	12,478.65	15.35	813	68
4	12,034.87	15.35	784	66
5	3,284.38	15.35	214	18
6	10,768.21	15.35	702	59
7	4,859.00	15.35	317	27
8	2,979.90	15.35	194	17
9	1,881.75	15.35	123	11
10	13,225.85	15.35	862	72
11	35,912.69	15.35	2,340	195
12	14,139.14	15.35	921	77
13	4,333.67	15.35	282	24
14	1,942.07	15.35	127	11
15	1,101.38	15.35	72	6
16	399.10	15.35	26	3
17	8,102.57	15.35	528	44
18	2,154.46	15.35	140	12
19	1,158.47	15.35	75	7
20	16,044.45	15.35	1,045	88
21	11,719.83	15.35	764	64
22	\$10,144.24	\$15.35	661	56

Source: DGS on August 27, 2025

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 was to assess the effectiveness of managing energy bills and renewable energy credits.

The scope of our audit is for the periods of FY 2024 and FY 2023. However, the scope was extended to FY 2025 because the processes for managing energy bills and renewable energy credits has been moved under the DGS since January 2024.

To accomplish our objective, we:

- Conducted interviews and walkthroughs to understand and evaluate risks and controls related to renewable energy credits and the energy billing processes;
- Reviewed DGS' policies and procedures, including those related to:
 - The addition or removal of City accounts (“Data Checklist - New BGE Account”, “Data Checklist - Closing BGE Account”, “Identifying and approving for payment new BGE accounts”);
 - Billing management (“EnergyCAP Bill Import SOP”, “Monthly Energy Audits and Tasks”, “Processing Bills in Workday”);
 - RECs (“Renewable Energy Credit Reporting and Sales”)
- Reviewed both REC contracts from FY 2021 to 2024 with Spectron Energy Inc., where the City sold RECs; and determined whether the City’s entire inventory of RECs agreed with the total RECs generated and total sold;
- Reviewed user access permissions to SharePoint and EnergyCAP, where account and billing data are maintained;
- Judgmentally selected 26 samples with abnormal usage flags and high usage flags in EnergyCAP to determine whether DGS resolved usage flags;
- Judgmentally selected 30 samples with abnormal usage flags and high usage flags in EnergyCAP to review the status of unresolved usage flags;
- Judgmentally selected 30 samples with abnormal cost flags and high cost flags in EnergyCAP to determine whether billing flags had any issues related to rates;

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- Reviewed all 44 accounts added to EnergyCAP during the audit period to determine if they were legitimate City facilities;
- Judgmentally selected 60 samples with zero usage to determine whether DGS closed inactive accounts;
- Reviewed the virtual net meter (VNM) accounts to identify high credit balances; and
- Matched the assets in EnergyCAP to the Facility Asset List and reviewed responses to DGS's requests for agencies to respond to the cost center verification survey to determine whether the City was paying non-City energy bills.

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CURRENT FINDINGS AND RECOMMENDATIONS

FINDING I: The City Has Significant High-Dollar Credit Account Balances Which Will Take an Excessive Number of Years to Recoup.

The City has 176 accounts that are associated with VNMs, which don't provide energy unless the Perryman Generating Station's solar generating units are unable to meet demand. Since the VNMs normally have zero energy usage as a baseline, any material energy delivery would cause EnergyCAP to flag the account for unusual activity. As of July 10, 2025, BGE gave credits for all disputed charges totaling \$1,156,898. We analyzed 22 accounts⁸ which received a total of \$523,636 in credits, or 45 percent of all credits received. Based on our analysis, for all accounts which received over \$10,000 in credits, it will take 3-195 years to use up credits if no refund or transfer to another account is performed (see Table V on page 10).

According to the Retail Electric Service Tariff, "...payment shall be paid without regard to any counterclaim whatever." Therefore, the City paid for energy bills flagged by EnergyCAP. The DGS first identified the issue and began working with BGE since May 2024, and DGS continued to make payments while dealing with the issue.

According to the *Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States* (Green Book),

"Management designs control activities to prevent and detect improper payments. These control activities may include verification of identity and eligibility requirements through data matching, data validation, supervisory approval, and obtaining supporting documentation before making payments."

Recommendation I: We recommend the Director of DGS work with BGE to document a formal agreement to reimburse the City rather than giving credits.

⁸ These accounts were selected on July 8, 2025.

Finding II: Agency Low Participation Hinders the Effective Verification of Ownership Assets for Energy Bills.

The DGS has the key control⁹ to validate the accuracy and completeness of the assets for energy billing with the agencies. However, the control is not working effectively due to the low agency participation. Specifically, in January 2025, DGS sent a list of cost centers to 12 agencies¹⁰. Six agencies responded to this inquiry, which is 50 percent participation. Across the 12 agencies, there were 745 assets which DGS requested to be verified. There were 317 assets reviewed by the responding agencies, which represented 43 percent of all assets. There were 428 assets, or 57 percent, whose current ownership has not been confirmed by the remaining agencies (See Table IV on page 10).

As a result of this control, from the 317 assets reviewed by the responding agencies, DGS identified six assets across two agencies (DPW and PABC) that belonged to three non-City entities (Otis Warren Management Company, ParkOps Holdings, and unknown). The DGS prepared invoices to recover \$29,767 in energy bills for the past 36 months. The recovery period was based on discussion with DOL.

Without agencies identifying whether the assets in EnergyCAP belong to them, the City could be paying for non-City energy bills, or a City agency could be incurring the charges for another City agency's assets.

The DGS does not have authority to compel other agencies to participate in the annual validation process.

According to the Green Book,

"Management designs control activities to prevent and detect improper payments. These control activities may include verification of identity and eligibility requirements through data matching, data validation, supervisory approval, and obtaining supporting documentation before making payments."

Recommendation II: We recommend the City Administrator develop and enforce a policy that requires agencies to respond to DGS' request for cost center verification.

⁹ The control was implemented in January 2025, which DGS intends to perform annually. This control is a direct confirmation request with the agencies about whether the assets listed in EnergyCAP under certain cost centers are still associated with that agency.

¹⁰ The DGS decided not to send cost center verifications to certain City and non-City agencies because these agencies only had a few buildings or DGS recently worked closely with the agency.

APPENDIX I - MANAGEMENT’S RESPONSE TO THE AUDIT REPORT

Date: September 5, 2025

To: Josh Pasch, City Auditor

Subject: Management Response to Audit Report:
Biennial Performance Audit Report on Department of General Services
for the Fiscal Years Ended June 30, 2024 and 2023

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

Recommendation I

We recommend the Director of DGS work with BGE to document a formal agreement to reimburse the City rather than giving credits.

Management Response / Corrective Action Plan

Agree **Disagree**

Response: The City has 176 electric accounts (meters) associated with a Power Purchasing Agreement (PPA) for a plant located in Perryville, MD (Perryman Generating Station). For these accounts, the City pays the Perryman Generating Station owner for the electricity supply (solar generation), and BGE charges a minimal fee for delivery on each account. These accounts are VNM, meaning that the generation of the solar plant (Perryman) is assigned to these accounts virtually by BGE and they are not directly tied into the physical meter at the City location. When the electric account (meter) uses more electricity than supplied by the Perryman Station generation, then BGE charges energy supply as well as delivery fees to the VNM account. From May 2024 to July 2025, BGE had a database problem that prohibited them from sending account level data to the City on these accounts. Accordingly, BGE notified the City that they would not bill the City for electric delivery fees for the duration of the error. This amount is typically a marginal amount of the cost of the bill (\$15-\$30 a month). However, during this time, BGE also erroneously charged the City for BGE supply at times when the City was being supplied by the Perryman account, which is a double charge.

Action Plan: DGS will work with BGE staff to obtain a formal agreement regarding reimbursement of the overcharges through a check, rather than account credits. DGS will escalate this request up the management chain at BGE. DGS will allow for up to four (4) months for resolution of the issue.

If BGE disagrees with the check, and escalation does not resolve the issue in three (3) months, DGS will work with BGE to credit the amount to all City utility accounts in aggregate or on the

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largest accounts, which should resolve all balance in a month. DGS will issue a memorandum to BGE and include the reconciliation as documentation on the BGE invoice with the balance to formalize the issue.

As the utility bills are paid through an Internal Service Fund, DGS budgets costs for agencies based on the cost center and actual costs for the account (disregarding balances). This process does not use BGE account balances for projections and reconciliation and would not be impacted by the application of credits.

Implementation Date: December 31, 2025

Action Plan Millstones:

1. September 9, 2025: Meet with BGE Account Representative;
2. October 31, 2025 - Receive concurrence with BGE for formal memorandum or equivalent action and the issuance of a check;
3. November 30, 2025 - If no concurrence from BGE by end of October, complete all escalation necessary to secure agreement, or default to aggregate account credit option; and
4. December 31, 2025 - Check is issued by BGE or BGE issues credit. Credit issuance may be up to a month later, pending delivery of the regular monthly billing.

Responsible Personnel:

- Julia Kalloz, Division Chief, DGS Energy
- Matthew Rappaport, Division Chief, DGS Fiscal

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Recommendation II:

We recommend the City Administrator develop and enforce a policy that requires agencies to respond to DGS' request for cost center verification.

Management Response / Corrective Action Plan

Agree **Disagree**

Response: DGS will establish a standard operating procedure (SOP) to define the sequence of responsibilities during the annual utility account verification. All agencies always have access to their accounts in the EnergyCAP platform and DGS Energy Division contacts agency contacts throughout the year, but the verification happens annually.

The SOP will set a timeframe for agencies to respond and a format. The SOP will set formal escalations over time to respond, with escalation to the respective Director, and then respective point of contact in the City Administrative Office. The SOP will also define when DGS will report compliance rates to the City Administrative Office, if support is necessary to secure responses. DGS will share the SOP with each agency and agency leadership for concurrence.

While DGS concurs with the conclusions, the agency notes all agencies participated in at least one virtual meeting to discuss the list and in most cases multiple meetings. No agency was fully non-responsive. This includes notably the DGS Portfolio Management Division, with whom the Energy Division meets with bimonthly to discuss energy data and utility verification was discussed. DGS also wants to note that personnel from the Baltimore Police Department and the Baltimore Department of Recreation and Parks conducted site visits in some cases where DGS escalated concerns over ownership – even if they did not respond to the worksheet. This does not negate the need for a SOP on compliance with verification.

Implementation Date: Not later than November 30, 2025

Action Plan Milestones:

1. September 30, 2025 - DGS will draft and circulate the SOP for utility account verification to agency point of contact and leadership, requesting signature;
2. October 31, 2025 - DGS will create a shared document for verifying utility accounts with agencies; and
3. Not later than November 30, 2025 - DGS will submit agencies their annual verification request and will proceed from that point according to the SOP deadlines.

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Responsible Personnel:

- Julia Kalloz, Division Chief, DGS Energy
- Matthew Rappaport, Division Chief, DGS Fiscal

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