

CITY OF BALTIMORE, MARYLAND

**Single Audit Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2025

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CITY OF BALTIMORE, MARYLAND

**Single Audit Together with Reports of Independent Public Accountants
For the Year Ended June 30, 2025**

CONTENTS

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS	1
REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	7
REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE	11
Schedule of Expenditures of Federal Awards	18
Notes to the Schedule of Expenditures of Federal Awards	36
Schedule of Findings and Questioned Costs:	
Section I Summary of Independent Public Accountants' Results	40
Section II Financial Statement Findings	43
Section III Federal Awards Findings and Questioned Costs	57
Section IV Summary Schedule of Prior Year Findings	80
Section V Corrective Action Plans	110

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE FINANCIAL STATEMENTS

The Mayor, City Council, and Board of Estimates
City of Baltimore, Maryland

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, the combining statement of fiduciary net position – Pension and OPEB Trust funds, and the combining statement of changes in fiduciary net position – Pension and OPEB Trust funds of the City of Baltimore, Maryland (the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements.

In our opinion, based on our audit and the reports of the other auditors, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, the combining statement of fiduciary net position – Pension and OPEB Trust Funds, and the combining statement of changes in fiduciary net position – Pension and OPEB Trust Funds of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Employee’ Retirement System, the Elected Officials Retirements System, and the Fire and Police Employees’ Retirement System. These funds represent 85% of the total assets, 85% of the net position, and 83% of the additions of the Pension and OPEB Trust Funds. We also did not audit the Baltimore City Public School System (School System) and Baltimore Hotel Corporation, which are both discretely presented component units. The financial statements of Baltimore City Public School System, Baltimore Hotel Corporation and certain information of the Pension and OPEB Trust Funds were audited by other auditors whose reports have been furnished to us. Our opinion, insofar as they relate to the amounts included for the Baltimore City Public School System, Baltimore Hotel Corporation and certain information of the Pension and OPEB Trust Funds, are based on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

As discussed in Note 1.E to the financial statements, the City adopted the new accounting guidance from Government Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, which resulted in a restatement of net position. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement issuance date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal controls. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Revenues, Expenditures and Encumbrances, and Changes in Fund Balance – Budget and Actual – Budgetary Basis – General Fund and Grants Fund, Schedule of the City's Proportionate Share of Net Pension Liability: Employees' Retirement System Plan, Schedule of Employer Contributions: Employees Retirement System Plan, Schedule of the City's Proportionate Share of Net Pension Liability: Maryland State Retirement and Pension System – ERPS, Schedule of Employer Contributions: Maryland State Retirement and Pension System – ERPS, Schedule of the City's Proportionate Share of Net Pension Liability: Maryland State Retirement and Pension System – LEOPS, Schedule of Employer Contributions: Maryland State Retirement and Pension System – LEOPS, Schedule of Changes in Net Pension Liability (Assets) and Related Ratios: Fire and Police Employees' Retirement System – Single Employer Plan, Schedule of Changes in Net Pension Liability (Assets) and Related Ratios: Elected Officials' Retirement System – Single Employer Plan, Schedule of Employer Contributions – Single Employer Plans, Schedule of Changes in the Net OPEB Liability and Related Ratios – OPEB Plan; Schedule of the City's Proportionate Share of Net OPEB Liability; Schedule of Employer Contributions – OPEB Plan; and Notes to the Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025, on our consideration of the City's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal controls over financial reporting and compliance.



Adjustments to Discretely Presented Component Unit Financial Statements Audited by Other Auditors

As part of our audit of the City's 2025 financial statements, we also audited the adjustments described in Note 21 that were applied to adjust the financial statements of the Baltimore City Public School System (the School System), a discretely presented component unit of the City, as of and for the year ended June 30, 2025, including the restatement of certain 2025 financial statements' beginning balances in the accompanying financial statements.

In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2025 financial statements of the School System other than with respect to the adjustments, and accordingly, we do not express an opinion or any other form of assurance on the 2025 financial statements of the School System as a whole.

Owings Mills, Maryland
December 29, 2025

SB + Company, LLC

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Mayor, City Council, and Board of Estimates
City of Baltimore, Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, the combining statement of fiduciary net position – Pension and OPEB Trust Funds, and the combining statement of changes in fiduciary net position – Pension and OPEB Trust Funds of the City of Baltimore, Maryland (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated December 29, 2025. Our report includes references to other auditors who audited the financial statements of the Employees’ Retirement System, the Elected Officials Retirement System, the Fire and Police Retirement System, Baltimore City Public Schools System, and Baltimore Hotel Corporation as described in our report on the City’s financial statements. This report does not include the results of the other auditors’ testing of internal controls over financial reporting or compliance and other reports on matters that are reported on separately by those auditors. The financial statements of the Baltimore Hotel Corporation were not audited in accordance with *Government Auditing Standards*.

Report on Internal Controls over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal controls over financial reporting (internal controls) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal controls. Accordingly, we do not express an opinion on the effectiveness of the City’s internal controls.

Our consideration of internal controls was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal controls, described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002, 2025-003, 2025-004, 2025-005, 2025-006 and 2025-007, that we consider to be material weaknesses.

A *deficiency in internal controls* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal controls, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal controls or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland
December 29, 2025



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Mayor, City Council, and Board of Estimates
City of Baltimore, Maryland

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the City of Baltimore, Maryland's (the City) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the *Summary of Independent Public Accountants' Results* section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Housing Opportunities for Persons with AIDS, Workforce Innovation and Opportunity Act Cluster, American Rescue Plan Act, and Sexually Transmitted Diseases (STD) Prevention and Control Grants

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the *Housing Opportunities for Persons with AIDS, Workforce Innovation and Opportunity Act Cluster, American Rescue Plan Act, and Sexually Transmitted Diseases (STD) Prevention and Control Grants* for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Independent Public Accountants' Results* section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States

(*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor’s Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinions on the Housing Opportunities for Persons with AIDS, Workforce Innovation and Opportunity Act Cluster, American Rescue Plan Act, and Sexually Transmitted Diseases (STD) Prevention and Control Grants

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding:

<u>AL No.</u>	<u>Program Name</u>	<u>Finding No.</u>	<u>Basis for Qualified Opinion</u>
14.241	Housing Opportunity for Persons with AIDS	2025-009 2025-010	Material Weakness in Internal Controls and Noncompliance over Reporting Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
17.258 17.259 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster	2025-013	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
21.027	American Rescue Plan Act	2025-014	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	2025-020	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to these programs.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always

detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism through the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal controls over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal controls over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal controls over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-008 through 2025-020. Our opinion on each major federal program is not modified with respect to these matters, except as disclosed above.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Controls over Compliance

Our consideration of internal controls over compliance was for the limited purpose described in *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal controls over compliance that might be material weaknesses or significant deficiencies in internal controls over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal controls over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal controls over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal controls over compliance* is a deficiency, or combination of deficiencies, in internal controls over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal controls over compliance described in the accompanying schedule of findings and questioned costs as items 2025-009, 2025-010, 2025-013, 2025-014 and 2025-020 to be material weaknesses.

A significant deficiency in internal controls over compliance is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal controls over compliance described in the accompanying schedule of findings and questioned costs as items 2025-008, 2025-011, 2025-012, 2025-015, 2025-016, 2025-017, 2025-018 and 2025-019 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the internal controls over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questions costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal controls over compliance is solely to describe the scope of our testing of internal controls over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City as of and for the year ended June 30, 2025, and have issued our report thereon dated December 29, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Owings Mills, Maryland
January 26, 2026

SBC + Company, LLC

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

CITY OF BALTIMORE, MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF AGRICULTURE					
Direct Grants					
FY25 Women Infants and Children (WIC) Supplemental Food	GRT002071	10.557		\$ -	\$ 1,780,027
Total Special Supplemental Nutrition Program for Women, Infants and Children				-	1,780,027
DPW-Baltimore Comprehensive Composting Pilot	GRT001680	10.935		32,041	32,041
Total Urban Agriculture and Innovative Production Grants Program (UAIP)				32,041	32,041
Partner Food Council - Montgomery County Food Council	GRT001642	10.177		-	20,000
Total Regional Food System Partnerships				-	20,000
TOTAL U.S. DEPARTMENT OF AGRICULTURE				32,041	1,832,068
U.S. DEPARTMENT OF COMMERCE					
Pass-Through Maryland Department of Labor					
Maryland Works for Wind, Good Jobs Challenge	GRT001383	11.307	GJC-02-BCI	-	84,176
Total Economic Development Cluster				-	84,176
Direct Grants					
MWBD Advanced Manufacturing Center Grant 2021/MB21OBD8020225	GRT001046	11.802		-	235
Year 4 (7/1/2024-6/30/2025) MBDA Advanced Manufacturing Center Grant	GRT002411	11.802		-	434,314
Total Business Resource Development				-	434,549
TOTAL U.S. DEPARTMENT OF COMMERCE				-	518,725
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Grants					
FY23 CDBG48 Community Development Block Grant (CDBG)	GRT000003	14.218		449,095	976,936
FY23 HOME Program	GRT000467	14.218		-	93,102
FY21 HOME Program	GRT000834	14.218		-	775,281
FY22 CDBG47 Community Development Block Grant (CDBG)	GRT000827	14.218		122,416	200,454
FY21 CDBG46 Community Development Block Grant (CDBG)	GRT000828	14.218		175,996	897,662
FY20 CDBG45 Community Development Block Grant (CDBG)	GRT000829	14.218		80,000	414,606
CV1 Community Development Block Grant (CDBG) COVID-19 CARES Act	GRT001156	14.218		3,570,504	3,693,403
CV3 Community Development Block Grant (CDBG) COVID-19 CARES Act	GRT001461	14.218		1,477,356	1,500,799
FY24 CDBG49 Community Development Block Grant (CDBG)	GRT001796	14.218		3,471,066	8,116,446
FY25 CDBG50 Community Development Block Grant (CDBG)	GRT002038	14.218		7,810,887	13,925,419
CDBG-50	GRT002916	14.218		-	275,768
Total Community Development Block Cluster Grants Entitlement/Special Purpose Grants				17,157,320	30,869,876
Emergency Solutions Grant - Cares Act	GRT000769	14.231		-	2,888
FY20 Emergency Solutions Grant	GRT000890	14.231		-	334
FY24 Emergency Solutions Grant Program - Sub Beans and Bread St. Vincent de Paul	GRT001668	14.231		5,685	5,686
FY24 Emergency Solutions Grant Program - Sub Weinberg Shelter Associated Catholic Charities	GRT001913	14.231		36,655	36,655
FY24 Emergency Solutions Grant Program - Sub Homeless Outreach Downtown Partnership	GRT001914	14.231		16,611	16,611
FY24 Emergency Solutions Grant Program - Sub Convalescent	GRT001915	14.231		72,732	72,732
FY24 Emergency Solutions Grant Program - Sub Front Door St. Vincent de Paul	GRT001917	14.231		77,114	77,113
FY24 Emergency Solutions Grant Program - Sub Sarah's Hope St. Vincent de Paul	GRT001918	14.231		16,451	16,451

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)					
Direct Grants (continued)					
FY24 Emergency Solutions Grant Program - Sub Women's Shelter with TIME Organization	GRT001919	14.231		\$ 48,871	\$ 48,871
FY24 Emergency Solutions Grant Program - Sub Relocation Program United Way	GRT001920	14.231		185,654	185,654
FY24 Emergency Solutions Grant Program - HMIS	GRT001936	14.231		-	1,597
FY25 Emergency Solutions Grant (inactive)	GRT002214	14.231		-	2,323
FY25 MOHS Admin	GRT002457	14.231		-	189,518
Pass-Through Maryland Department of Labor					
FY25 HSP Grant - Associated Catholic Charities- My Sister's Place	GRT002426	14.231	V7BPVY3QK8K1	113,500	113,500
FY25 HSP Grant - Associated Catholic Charities - Holden Hall	GRT002427	14.231	V7BPVY3QK8K1	23,438	23,438
FY25 HSP Grant - Health Care for the Homeless (ARCHWAYS)	GRT002428	14.231	ZE35SQNKNU7	200,000	200,000
FY25 HSP Grant - The Baltimore Station	GRT002429	14.231	TDEC RKHZKLE1	89,000	89,000
FY25 HSP Grant - Community Housing Associates	GRT002430	14.231	QW32E4G4YBE9	75,000	75,000
FY25 HSP Grant - Downtown Partnership of Baltimore	GRT002431	14.231	Z73FMLGT9TE3	249,997	249,997
FY25 HSP Grant - GEDCO	GRT002432	14.231	HHDPUD2K8426	109,224	109,224
FY25 HSP Grant - House of Ruth Maryland (ES)	GRT002433	14.231	KTAZJC2449Y1	245,000	245,000
FY25 HSP Grant - House of Ruth Maryland (RRH)	GRT002434	14.231	KTAZJC2449Y1	84,968	84,968
FY25 HSP Grant - House of Ruth Maryland (HP)	GRT002435	14.231	KTAZJC2449Y1	97,035	97,035
FY25 HSP Grant - Springboard	GRT002436	14.231	JNDJL5E96W68	236,026	236,026
FY25 HSP Grant - St. Vincent de Paul	GRT002437	14.231	M429J29AZ5S5	45,000	45,000
FY25 HSP Grant - TIME	GRT002438	14.231	HKAVMWPR1DW7	986,829	986,829
FY25 HSP Grant - Joy Baltimore	GRT002439	14.231	JSYHKNJMTNG7	69,650	69,650
FY25 HSP Grant - Uplift Alliance Inc.	GRT002440	14.231	TNJ3E3JSMBJ6	101,717	101,717
FY25 HSP Grant - Youth Empowered Society	GRT002441	14.231	QVRC S4CMTR36	75,000	75,000
FY25 HSP Grant - Mayor's Office of Homeless Services	GRT002442	14.231	SY2024/FFY2023	-	50,852
FY25 HSP Grant - Mayor's Office of Homeless Services	GRT002443	14.231	SY2024/FFY2023	-	258,270
FY25 HSP Grant - HEBCAC (The Nest)	GRT002444	14.231	Q37WPL4JLQT5	240,211	240,212
FY25 St Vincent de Paul of Baltimore (Beans & Bread)	GRT002445	14.231	M429J29AZ5S5	77,809	77,809
FY25 St Vincent de Paul of Baltimore (Sarah's Hope)	GRT002446	14.231	M429J29AZ5S5	196,552	196,552
FY25 The TIME Organization Women's Shelter	GRT002447	14.231	HKAVMWPR1DW7	234,299	234,299
FY25 The TIME Organization Men's Shelter	GRT002448	14.231	HKAVMWPR1DW7	85,607	99,519
FY25 Associated Catholic Charities	GRT002449	14.231	V7BPVY3QK8K1	160,705	160,705
FY25 Project Place	GRT002450	14.231	DWK RKF FFAKN1	130,776	130,777
FY25 Health Care for the Homeless, Inc.	GRT002451	14.231	ZE35SQNKNU7	14,143	14,143
FY25 Family and Children Svcs DBA Springboard	GRT002452	14.231	JNDJL5E96W68	49,287	60,000
FY25 St Vincent de Paul of Baltimore Front Door	GRT002453	14.231	M429J29AZ5S5	38,041	38,041
FY25 Downtown Partnership Baltimore	GRT002454	14.231	Z73FMLGT9TE3	67,348	73,470
FY25 Paul's Place	GRT002455	14.231	E7FGANJ3CMMS1	64,619	64,619
FY25 United Was of Central MD	GRT002456	14.231	KL Y2KKX X MV1F3	44,631	44,631
Total Emergency Solutions Grants Program				<u>4,665,185</u>	<u>5,201,716</u>
Direct Grants					
FY18 HOME Program	GRT000837	14.239		-	610
FY24 Home Program	GRT001896	14.239		-	39,064
HOME American Rescue Plan (ARP)	GRT001380	14.239		-	153,754
FY 2025 Home Program	GRT002155	14.239		-	380,338
Total Home Investment Partnerships Program				<u>-</u>	<u>573,766</u>

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)					
Direct Grants (continued)					
HOPWA - Housing Opportunities for Persons With AIDS - Entitlement	GRT000179	14.241		\$ -	\$ 18,095
HOPWA - Housing Opportunities for Persons With AIDS - Competitive Award	GRT000182	14.241		-	33,001
HOPWA - Housing Opportunities for Persons With AIDS	GRT000768	14.241		-	12,674
HOPWA - Housing Opportunities for Persons With AIDS - Competitive FY20	GRT000992	14.241		-	205,247
FY21 HOPWA - Housing Opportunity for Persons With Aids - MDH21F001	GRT001149	14.241		427,690	531,811
FY22 HOPWA - Housing Opportunity for Persons With Aids	GRT001370	14.241		-	11,314
HOPWA Formula Award FFY24 - CFY23	GRT001852	14.241		-	22,486
FY25 HOPWA Competitive Award (inactive)	GRT002221	14.241		-	20,909
HOPWA Formula Award MOHS PHP FFY23 - CFY24 - MDH23-F001	GRT002286	14.241		-	39,109
FY23 HOPWA - Housing Opportunities for Persons With AIDS - MDH23-F001 Baltimore County	GRT002287	14.241		1,544,655	1,544,655
FY23 HOPWA - Housing Opportunities for Persons With AIDS - MDH23-F001 Howard County	GRT002290	14.241		207,471	207,471
FY23 HOPWA - Housing Opportunities for Persons With AIDS - MDH23-F001 Quadel Consulting	GRT002292	14.241		-	111,125
FY23 HOPWA - Housing Opportunities for Persons With AIDS - MDH23-F001 Queen Anne's County	GRT002293	14.241		7,865	7,865
FY23 HOPWA - Housing Opportunities for Persons With AIDS - MDH23-F001 University of Maryland, Baltimore	GRT002294	14.241		108,510	108,510
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-C0018	GRT002298	14.241		-	1,350,710
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Anne Arundel County	GRT002300	14.241		467,109	467,109
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Baltimore City	GRT002301	14.241		-	2,702,645
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Baltimore County	GRT002302	14.241		148,051	148,051
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Carroll County	GRT002303	14.241		37,849	37,849
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Harford County	GRT002304	14.241		157,577	157,577
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Howard County	GRT002305	14.241		80,716	80,716
FY22 HOPWA - Housing Opportunities for Persons With AIDS - MDH22-F001 Queen Anne's County	GRT002307	14.241		17,400	17,400
FY25 HOPWA - Housing Opportunities for Persons With AIDS - Quadel Consulting	GRT002832	14.241		299,070	299,070
FY25 HOPWA - Housing Opportunities for Persons With AIDS - Baltimore County Government	GRT002835	14.241		394,837	394,837
FY25 HOPWA - Housing Opportunities for Persons With AIDS - Quadel Consulting	GRT002838	14.241		-	51,205
HOPWA Formula Award MOHS STRMU FFY23 - CFY24 - MDH23-F001	GRT002841	14.241		-	22,400
HOPWA Formula Award MOHS TBRA FFY23 - CFY24 - HAPMDH23-F001	GRT002842	14.241		-	2,460,807
HOPWA Formula Award MOHS Staff FFY23 - CFY24 - MDH23-F001	GRT002865	14.241		-	54,621
MOHS STRMU	GRT002871	14.241		-	22,118
MOHS PHP	GRT002872	14.241		-	24,553
Total Housing Opportunities for Person with AIDS				3,898,800	11,165,940
CoC - Continuum of Care FFY20	GRT000766	14.267		-	23,015
FY21 CoC - Continuum of Care	GRT000886	14.267		-	212,856
FY22 CoC Grant	GRT001562	14.267		-	66,998
FY22 CoC Planning Application	GRT001992	14.267		-	46,450
FY24 MOHS - Coordinated Access Project	GRT001994	14.267		-	323,611
FY22 CoC Program Sub Samaritan Project People Encouraging People	GRT001996	14.267		-	78,271
FY22 CoC Program Sub Permanent Housing At Jacob's Well	GRT001997	14.267		3,864	3,864
FY22 CoC Program Sub Homewood Bound PHP Expansion Health Care for the Homeless	GRT001998	14.267		-	240,135
FY22 CoC Program Sub Multi Grant S+C Community Housing Associates	GRT002000	14.267		-	92
FY22 CoC Program Sub REACH Combined Associated Catholic Charities	GRT002004	14.267		405,194	405,194
FY22 CoC Program Sub FRESH Start Associated Catholic Charities	GRT002005	14.267		51,609	51,609
FY22 CoC Program Sub Permanent Housing Dayspring	GRT002007	14.267		149,143	149,143
FY22 CoC Program Sub Home Connections III PH St. Vincent de Paul	GRT002010	14.267		-	152,855

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)					
Direct Grants (continued)					
FY22 CoC Program Sub Serenity Place PHP Marian House	GRT002012	14.267		\$ -	\$ 10,194
FY22 CoC Program Sub S+C Expansion Marian House	GRT002013	14.267		-	18,987
FY22 CoC Program Sub TAMAR S+C Marian House	GRT002018	14.267		-	103,515
FY22 CoC Program Sub Medically Fragile SRO Project PLASE	GRT002021	14.267		-	25,663
FY22 CoC Program Sub Homewood Bound Bonus Health Care for the Homeless	GRT002024	14.267		-	202,170
FY22 CoC Program Sub Veteran PSH Project PLASE	GRT002025	14.267		-	273,716
FY22 CoC Program Sub Front Door Rapid Re-Housing St. Vincent de Paul	GRT002026	14.267		-	122,984
FY22 CoC Program Sub Rapid Re-Housing St. Vincent de Paul	GRT002027	14.267		-	75,109
FY22 CoC Program Sub Rapid Re-Housing House of Ruth Maryland	GRT002028	14.267		-	558,673
FY22 CoC Program Sub Coordinated Entry SSO - DV Bonus House of Ruth Maryland	GRT002029	14.267		-	110,604
FY22 CoC Program Sub YHDP COMPASS PH Springboard Community Services	GRT002030	14.267		-	46,733
FY22 CoC Program Sub YHDP Promise PH St. Vincent de Paul	GRT002031	14.267		-	111,119
FY22 CoC Program Sub YHDP Promise RRH St. Vincent de Paul	GRT002032	14.267		-	96,707
FY22 CoC Program Sub YHDP Diversion and Kinship Springboard Community Services	GRT002033	14.267		-	111,724
FY22 CoC Program Sub Transitional Housing Baltimore Safe Haven	GRT002034	14.267		87,226	87,226
FY22 CoC Program Sub YHDP Youth PH Springboard Community Services	GRT002035	14.267		-	140,846
FY22 CoC Program Sub Supportive Housing Program	GRT002036	14.267		179,305	179,305
FY22 CoC Program Sub Scattered Site 2 Women's Housing Coalition	GRT002037	14.267		-	174,306
FY25 Continuum of Care (inactive)	GRT002220	14.267		-	104,950
FY22 CoC MOHS Administrative Costs	GRT002255	14.267		-	14,581
FY23 CoC MOHS - HMIS Consolidated Grant	GRT002317	14.267		-	592,394
FY23 CoC MOHS - Planning Application	GRT002318	14.267		-	865,996
FY23 CoC Program Sub FRESH Start Associated Catholic Charities	GRT002320	14.267		44,049	64,274
FY23 CoC Program Sub Permanent Housing At Jacob's Well	GRT002321	14.267		17,389	19,321
FY23 CoC Program Sub REACH Combined Associated Catholic Charities	GRT002322	14.267		345,805	421,445
FY23 CoC Program Sub Multi Grant S+C At Jacob's Well	GRT002323	14.267		177,096	177,096
FY23 CoC Program Sub Transitional Housing Baltimore Safe Haven	GRT002324	14.267		204,044	218,026
FY23 CoC Program Sub Transitional and Rapid Re-Housing Baltimore Safe Haven	GRT002325	14.267		-	9,028
FY23 CoC Program Sub Multi Grant S+C Community Housing Associates	GRT002326	14.267		1,030,444	1,030,444
FY23 CoC Program Sub Multi Grant S+C Dayspring	GRT002327	14.267		655,718	655,718
FY23 CoC Program Sub Tenant Based S+C Dayspring	GRT002328	14.267		287,830	287,830
FY23 CoC Program Sub Permanent Housing Dayspring	GRT002329	14.267		95,770	131,940
FY23 CoC Program Sub Supportive Housing Program	GRT002330	14.267		-	330,738
FY23 CoC Program Sub Harford House & Micah House GEDCO	GRT002331	14.267		-	95,441
FY23 CoC Program Sub Homewood Bound PHP Health Care for the Homeless	GRT002332	14.267		-	861,441
FY23 CoC Program Sub Homewood Bound Bonus Health Care for the Homeless	GRT002333	14.267		-	644,469
FY23 CoC Program Sub Rapid Re-Housing - DV Bonus House of Ruth Maryland	GRT002335	14.267		-	359,222
FY23 CoC Program Sub Coordinated Entry SSO - DV Bonus House of Ruth Maryland	GRT002336	14.267		-	268,342
FY23 CoC Program Sub Multi Grant S+C Marian House	GRT002337	14.267		-	221,028
FY23 CoC Program Sub Permanent Housing Marian House	GRT002338	14.267		-	64,203
FY23 CoC Program Sub Serenity Place PHP Marian House	GRT002339	14.267		-	20,465
FY23 CoC Program Sub S+C Expansion Marian House	GRT002340	14.267		-	26,263
FY23 CoC Program Sub TAMAR 2 PHP Marian House	GRT002341	14.267		-	53,360
FY23 CoC Program Sub TAMAR S+C Marian House	GRT002342	14.267		-	630,263
FY23 CoC MOHS - Administrative Costs	GRT002343	14.267		-	671,182
FY23 CoC Program Sub Rental Assistance Project PLASE	GRT002345	14.267		-	1,439,091

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CITY OF BALTIMORE, MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)					
Direct Grants (continued)					
FY23 CoC Program Sub Scattered Site PHP Project PLASE	GRT002346	14.267		\$ -	\$ 987,865
FY23 CoC Program Sub Medically Fragile SRO Project PLASE	GRT002347	14.267		-	54,452
FY23 CoC Program Sub Veteran PSH Project PLASE	GRT002348	14.267		-	1,001,157
FY23 CoC Program Sub YHDP COMPASS PH Springboard Community Services	GRT002349	14.267		-	126,798
FY23 CoC Program Sub YHDP Diversion and Kinship Springboard Community Services	GRT002350	14.267		-	236,521
FY23 CoC Program Sub YHDP Youth PH Springboard Community Services	GRT002351	14.267		-	409,869
FY23 CoC Program Sub Permanent Housing St. Ambrose Housing Center	GRT002352	14.267		-	201,693
FY23 CoC Program Sub Multi Grant S+C St. Vincent de Paul	GRT002353	14.267		-	961,702
FY23 CoC Program Sub Home Connections III PH St. Vincent de Paul	GRT002354	14.267		-	948,393
FY23 CoC Program Sub Home Connections Plus St. Vincent de Paul	GRT002355	14.267		-	83,784
FY23 CoC Program Sub Front Door Rapid Re-Housing St. Vincent de Paul	GRT002356	14.267		-	958,054
FY23 CoC Program Sub YHDP Promise PH St. Vincent de Paul	GRT002358	14.267		-	414,153
FY23 CoC Program Sub YHDP Promise RRH St. Vincent de Paul	GRT002359	14.267		-	426,280
FY23 CoC Program Sub Geraldine Young FC Transition Housing The Y in Central MD	GRT002360	14.267		-	190,324
FY23 CoC Program Sub Scattered Site Housing S+C Women's Housing Coalition	GRT002361	14.267		-	832,825
FY23 CoC Program Sub Scattered Site 2 Women's Housing Coalition	GRT002362	14.267		-	364,244
FY26 - FY24 CoC Program Sub Multi Grant S+C At Jacob's Well	GRT002534	14.267		20,038	62,577
FY26 - FY24 CoC Program Sub Multi Grant S+C Community Housing Associates	GRT002537	14.267		595,325	595,325
FY26 - FY24 CoC Program Sub Multi Grant S+C Dayspring	GRT002538	14.267		-	351,865
FY26 - FY24 CoC Program Sub Tenant Based S+C Dayspring	GRT002539	14.267		-	151,985
FY26 - FY24 CoC Program Sub Harford House & Micah House GEDCO	GRT002564	14.267		-	3,819
FY26 - FY24 CoC Program Sub Multi Grant S+C Marian House	GRT002570	14.267		-	76,459
FY26 - FY24 CoC Program Sub TAMAR 2 PHP Marian House	GRT002574	14.267		-	33,510
FY26 - FY24 CoC Program Sub Rental Assistance Project PLASE	GRT002580	14.267		-	672,732
FY26 - FY24 CoC Program Sub Permanent Housing St. Ambrose Housing Center	GRT002592	14.267		-	147,257
FY26 - FY24 CoC Program Sub Multi Grant S+C St. Vincent de Paul	GRT002593	14.267		-	265,749
FY26 - FY24 CoC Program Sub Home Connections Plus St. Vincent de Paul	GRT002596	14.267		-	12,261
FY26 - FY24 CoC Program Sub Scattered Site Housing S+C Women's Housing Coalition	GRT002600	14.267		-	175,551
FY26 - FY24 CoC MOHS - HMIS Consolidated Grant	GRT002604	14.267		-	69,962
Total Continuum of Care Program				4,349,849	25,299,391
Healthy Homes and Weatherization Cooperation Demonstration (HHWCD)	GRT000846	14.901		-	73,515
Total				-	73,515
FY22 - FY25 Older Adults Home Modification Program (OAHMP)	GRT000845	14.921		-	94,888
Total				-	94,888
FY19 - FY25 Lead Based Painted Hazard Reduction Program	GRT000839	14.905		-	1,600,321
FY19 - FY23 HUD Lead Abatement	GRT000840	14.905		-	82,404
2024 Lead Hazard Reduction Demonstration Grant	GRT002612	14.905		-	4,790
Total Lead Hazard Reduction Demonstration Grant Program				-	1,687,515
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				30,071,154	74,966,607

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CITY OF BALTIMORE, MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF JUSTICE					
Direct Grants					
FY23 MONSE - City of Baltimore Justice for Families Program	GRT001870	16.021		\$ -	\$ 228,275
Total Justice Systems Response to Families				-	228,275
FY21 Circuit Court Cooperative Reimbursement Agreement (Child Support)	GRT000007	16.036		-	154
Total Comprehensive Forensic DNA Analysis Grant Program				-	154
FY25 COPS Recovery Hiring Program (inactive)	GRT002158	16.068		-	569
Total COPS Hiring Program				-	569
BPD Focused Deterrence Project	GRT000134	16.123			695
We Our Us Unity Engagement Men's Movement, Incorporated	GRT002275	16.123		81,807	81,807
University of Maryland, Baltimore (inactive)	GRT002273	16.123		48,432	48,432
Total Community-Based Violence Prevention Program				130,239	130,934
Pass-Through Governors Office of Crime Control and Prevention (GOCCP)					
FY23 Victims of Crime Act (VOCA)/GOCCP	GRT001459	16.575	VOCA-2022-0100	-	39,370
VOCA Victim Assistance Formula Grant	GRT002210	16.575	VOCA-2022-0156	-	25,808
FY24 VICTIME WITNESS SERVICES FEDERAL	GRT001988	16.575	BCC2-2024-0001	-	813,896
Total Governor's Office on Crime Control & Prevention				-	879,074
Direct Grants					
Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program	GRT000854	16.590		112,195	220,266
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				112,195	220,266
FY22 COPS Technology and Equipment Program	GRT001477	16.710		-	712,700
FY23 COPS Technology and Equipment Program Invitational Solicitation	GRT001876	16.710		142,920	200,000
FY22 Law Enforcement Agency De-Escalation	GRT001943	16.710		-	4,737
Total Public Safety Partnership and Community Policing Grants				142,920	917,437
Justice Assistance Grant Program (JAG 16)	GRT001127	16.738		-	159,062
Justice Assistance Grant Program (JAG 17)	GRT001129	16.738		27,402	284,705
Justice Assistance Grant Program (JAG 18)	GRT001467	16.738		24,631	618,026
Justice Assistance Grant Program (JAG 19)	GRT001885	16.738		-	93,515
FY24 MONSE Public Safety Partnership: Expanding GVRs Capacity in Baltimore City	GRT001907	16.738		86,877	86,877
FY25 Community Service Grant	GRT002181	16.738		-	68,732
Total Edward Byrne Memorial Justice Assistance Grant Program				138,910	1,310,917
FY22 Circuit Court Cooperative Reimbursement Agreement (Child Support)	GRT000996	16.741		-	29
FY23 Capacity Enhancement Backlog Reduction (CEBR)/15PBJA-21-GG-01668-DNAX	GRT001443	16.741		-	240,862
FY23 BJA Competitive DNA Capacity Enhancement for Backlog Reduction (CEBR COMP) Program	GRT001889	16.741		-	144,062
FY25 DNA Capacity Enhancement for Backlog Reduction (CEBR)	GRT002156	16.741		-	11
Total DNA Backlog Reduction Program				-	384,964
FY25 Coverdell Forensic Science Improvement (CFSI)	GRT002159	16.742		-	25,287
Total Paul Coverdell Forensics Sciences Improvement Grant Program				-	25,287

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF JUSTICE (continued)					
Direct Grants (continued)					
FY23 Neighborhood Policing Plan	GRT001131	16.753		\$ -	\$ 141,878
FY23 Community Collaboration	GRT001132	16.753		-	46,029
School-Based Violence Prevention	GRT002474	16.753		-	49,210
Total Congressionally Recommended Awards				-	237,117
Baltimore Reconnects: Strengthening Families During and After Incarceration	GRT000855	16.812		92,011	92,011
FY25 CPD - CCD Smart Supervision (inactive)	GRT002161	16.812		-	23,480
Total Second Chance Act Reentry Initiative				92,011	115,491
Smart Prosecution Initiative	GRT000166	16.825		-	1,164
Total Smart Prosecution Initiative				-	1,164
FY24 - FY26 Comprehensive Opioid, Stimulant, and Substance Use Site-based Program (COSSUP)	GRT001978	16.838		-	408,851
Total Comprehensive Opioid, Stimulant, and Other Substances Use Program				-	408,851
Equitable Sharing Program					
Target Violent Criminals		16.922		-	3,195,835
Total Equitable Sharing Program				-	3,195,835
TOTAL U.S. DEPARTMENT OF JUSTICE				616,275	8,056,335
U.S. DEPARTMENT OF LABOR					
Pass-Through Maryland Department of Labor					
FY22-23 WIOA Adult - AA-36324-21-55-A-24	GRT000784	17.258	P26-BCI-FY22-A	-	2,631
Support To Communities Grant (WSA)	GRT001440	17.258	P36-BCI-STC	-	100
FY24-25 WIOA Adult	GRT001704	17.258	P46-BCI-FY24-A	268,591	268,591
FY22-23 WIOA Youth	GRT000786	17.258	UNKNOWN	-	2,321
FY25-26 WIOA Adult	GRT002199	17.258	P56-BCI-PY25-A	-	3,301,328
FY23-24 WIOA Youth	GRT000989	17.259	P36-BCI-PY22-Y	809	809
FY24-25 WIOA Youth	GRT001703	17.259	P46-BCI-PY23-Y	374,854	1,064,273
FY25-26 WIOA Youth	GRT002201	17.259	P56-BCI-PY24-Y	231,555	2,198,900
FY23-24 WIOA Dislocated Worker	GRT000988	17.278	P36-BCI-PY23-D	5,769	76,738
FY24-25 WIOA Dislocated Worker	GRT001705	17.278	P46-BCI-PY23-D/FY24-D	21,750	200,114
FY25-26 WIOA Dislocated Worker	GRT002200	17.278	P56-BCI-PY24-D/FY25-D	-	946,751
Total WIOA Cluster				903,328	8,062,556
Fostering Opioid Recovery Through Workforce Development	GRT000775	17.270	MI-35481-20-60-A-24	-	99
Total Reentry Employment Opportunities				-	99

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF LABOR (continued)					
Pass-Through Maryland Department of Labor (continued)					
FY24-26 QUEST GRANT (Quality Jobs, Equity, Strategy, and Training)	GRT002230	17.277	FY24-BCI-QUEST	\$ 164,099	\$ 313,505
FY24-26 Key Bridge Disaster Recovery Grant	GRT002395	17.277	24A60DW000028-01-00	61,567	418,510
Total WIOA National Dislocated Worker Grants / WIA National Emergency Grants				<u>225,666</u>	<u>732,015</u>
FY25 Grads2Career Program	GRT002314	17.289	23A60CP000099-01-00	187,309	187,309
Total Community Project Funding - Congressionally Directed Spending				<u>187,309</u>	<u>187,309</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>1,316,303</u>	<u>8,981,979</u>
U.S. DEPARTMENT OF ENERGY					
Direct Grants					
USEPA Grant - SEJCA- YH2O+ Expansion project	GRT001360	66.312		50,000	54,978
Total Environmental Protection				<u>50,000</u>	<u>54,978</u>
Water Infrastructure Finance and Innovation Act		66.958		-	25,031,869
Total Water Infrastructure Finance and Innovation (WIFIA)				<u>-</u>	<u>25,031,869</u>
TOTAL U.S. DEPARTMENT OF ENERGY				<u>50,000</u>	<u>25,086,847</u>
U.S. DEPARTMENT OF EDUCATION					
Direct Grants					
FY22 Infants and Toddlers Program	GRT000913	84.027		-	183,063
FY23 Infants and Toddlers Program	GRT000962	84.027		-	133,098
FY24 CLIG IDEA Part B 611 Funds Program Support	GRT001775	84.027		-	114,672
FY25 CLIG IDEA Part B611 Funds Program Support	GRT002067	84.027		-	135,426
Total Special Education - Grants to States				<u>-</u>	<u>566,259</u>
FY24 CLIG IDEA Part B 619 Funds for Family Support	GRT001773	84.173		-	1,606
FY25 CLIG IDEA Part B619 Funds	GRT002065	84.173		-	25,268
Total Special Education Preschool Grants Program				<u>-</u>	<u>26,874</u>
FY24 CLIG STATE FUNDS	GRT001763	84.181		-	175,797
FY24 CLIG IDEA Part C Funds Program Support	GRT001774	84.181		-	112,813
FY25 CLIG State Funds	GRT002064	84.181		-	1,407,121
FY25 CLIG IDEA Part C Funds Program Support	GRT002068	84.181		-	354,758
FY26 CLIG State Funds	GRT002734	84.181		-	8,035
Total Special Education- Grants for Infants and Families				<u>-</u>	<u>2,058,524</u>
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>-</u>	<u>2,651,657</u>

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-Through Maryland Department of Aging					
FY24 Title VII Elder Abuse	GRT001711	93.041	650923/03	\$ -	\$ 5,500
Federal Ombudsman Title VII	GRT000092	93.042	650722/03	-	1,751
FY25 Title VII Fed Ombudsman	GRT002092	93.042	650725/03	-	32,834
Total Special Programs for the Aging				-	40,085
FY21 ARP Act Title IIID Preventive Health	GRT000864	93.043	655521/03	-	25,133
FY23 Title IIID: Preventive Health	GRT000937	93.043	650623/03	-	23,029
FY24 Title IIID: Preventive Health (436224)	GRT001708	93.043	650624/03	-	13,168
Total Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				-	61,330
FY20 Title IIIB: Supportive Services/MD DEPARTMENT OF AGING	GRT000090	93.044	650120/03	-	4,760
FY21 ARP Act Title IIIB Supportive Services/MD DEPARTMENT OF AGING	GRT000861	93.044	655421/03	199,120	1,060,097
FY24 Title IIIB: Supportive Services	GRT001630	93.044	650124/03	123,052	706,752
FY21 ARP Act Title IIIC-1 Congregate Meals/MD DEPARTMENT OF AGING	GRT000862	93.045	650124/03	-	296,025
FY21 ARP Act Title IIIC-2 Home Delivered Meals	GRT000863	93.045	655821/03	-	1,071,781
FY22 Title IIIC-1: Congregate Meals/MD DEPARTMENT OF AGING	GRT000893	93.045	650222/03	-	3,361
FY23 Title IIIC-1: Congregate Meals	GRT000934	93.045	650223/03	897,123	897,123
FY24 Title IIIC-1: Congregate Meals	GRT001632	93.045	650224/03	991,052	1,113,045
FY23 Title IIIC-2: Home Delivered Meals	GRT000936	93.045	650323/03	1,019,416	1,060,499
FY24 Title IIIC-2: Home Delivered Meals	GRT001631	93.045	650324/03	512,496	552,833
FY23 Title IIIC-2: Home Delivered Meals - Program Income	GRT002519	93.045	650323/03	-	22,750
FY24 Title IIIC-2: Home Delivered Meals - Program Income	GRT002521	93.045	650324/03	-	33,634
FY23 Title IIIC-1: Congregate Meals - Program Income	GRT002520	93.045	650223/03	-	46,010
FY24 Title IIIC-1: Congregate Meals - Program Income	GRT002522	93.045	650224/03	-	66,035
Total Aging Cluster				3,742,259	6,934,705
FY24 Senior Medical Patrol (SMP)	GRT001622	93.048	653424/03	-	2,781
FY25 Senior Medical Patrol (SMP)	GRT001648	93.048	653425/03	-	37,109
Total Special Program for the Aging, Title IV, and Title II, Discretionary Projects				-	39,890
ARP Act Title IIIE Family Caregivers	GRT000865	93.052	655621/03	-	278,508
FY23 Title IIIE: Family Caregivers (436123)	GRT001306	93.052	652023/03	-	37,734
FY24 Title IIIE: Family Caregivers (436124)	GRT001712	93.052	652024/03	-	548,409
FY25 Title IIIE: Family Caregivers (436124)	GRT002095	93.052	652025/03	-	409
Total National Family Caregiver Support, Title III, Part E				-	865,060
FY25 Senior Health Insurance Program (SHIP)	GRT001646	93.324	651502025/03	-	76,613
Total State Health Insurance Assistance Program				-	76,613
FY23 Cancer Prevention Education and Screening	GRT000943	93.069	Unkown	-	22,000
FY24 Public Health Preparedness and Response For Bioterrorism	GRT001670	93.069	CH831 PHP/MD DEPARTMENT OF HEALTH	-	15,651
FY24 Cities Readiness Initiative (CRI)	GRT001671	93.069	CH831 PHP/MD DEPARTMENT OF HEALTH	105,690	113,952
FY25 Public Health Preparedness and Response For Bioterrorism	GRT002111	93.069	CH831 PHP/MD DEPARTMENT OF HEALTH	-	364,147
FY25 Cities Readiness Initiative (CRI)	GRT002112	93.069	CH831 PHP/MD DEPARTMENT OF HEALTH	34,133	112,927
Total Public Health Emergency Preparedness				139,823	628,677
FY24 MIPPA (Medicare Improvements for Patients and Providers)	GRT001625	93.071	653742/03 & 653924/03	-	31,390
FY25 MIPPA (Medicare Improvements for Patients and Providers)	GRT001649	93.071	653725/03 & 653925/03	-	30,678
Total Medicare Enrollment Assistance Program				-	62,068

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
Pass-Through Maryland Department of Health					
FY23 Sexual Risk Avoidance Education Program (SRAE) Just for Girls	GRT001257	93.092	AD750SRA	\$ -	\$ 28,663
FY23 Sexual Risk Avoidance Education Program (SRAE) Just for Girls	GRT001745	93.092	FHB78PRE	50,947	57,070
FY25 Sexual Risk Avoidance Education Program (SRAE)	GRT002148	93.092	AD750SRA	30,208	114,521
FY25 Personal Responsibility Education Program	GRT002149	93.092	FHB66PRE	41,118	252,688
Total Personal Responsibility Education Program				<u>122,273</u>	<u>452,942</u>
Direct Grants					
FY22 Tuberculosis Control	GRT001194	93.116		172,090	172,090
FY23 Tuberculosis Control	GRT001217	93.116		-	16,704
FY24 Tuberculosis Control	GRT002228	93.116		-	162,974
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs				<u>172,090</u>	<u>351,768</u>
4470 OMH	GRT001143	93.137		231,688	516,067
FY22-FY24 Office Of Minority Health	GRT001175	93.137		-	636
Policy Disparities Demo Project	GRT001212	93.137		91,225	133,280
Total Community Programs to Improve Minority Health				<u>322,913</u>	<u>649,983</u>
FY23 ALAI-UP	GRT001890	93.145		-	60,734
Total HIV-Related Training and Technical Assistance				<u>-</u>	<u>60,734</u>
FY21 Childhood Lead Poisoning Prevention (Federal)	GRT000052	93.197		-	487
FY24 CDC Childhood Lead Poisoning	GRT001730	93.197		-	193,485
FY25 CDC Childhood Lead Poisoning	GRT002054	93.197		-	229,083
Total Childhood Lead Poisoning Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children				<u>-</u>	<u>423,055</u>
Family Planning	GRT000055	93.217		-	144
OAH U Choose Teen Pregnancy Prevention	GRT001293	93.217		-	42,765
FY24 Reproductive Health & Family Planning	GRT001641	93.217		197,028	341,543
FY25 Reproductive Health & Family Planning	GRT002154	93.217		-	1,118,997
FY25 ARH Family Planning - School Health	GRT002218	93.217		-	50,037
Total Family Planning Services				<u>197,028</u>	<u>1,553,486</u>
FY24 Sexual Risk Avoidance Education (SRAE - Just for Girls) 4311	GRT001650	93.235		19,519	23,303
Total Title V State Sexual Risk Avoidance Education				<u>19,519</u>	<u>23,303</u>

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
Direct Grants (continued)					
FY23 Immunization	GRT000961	93.268		\$ -	\$ 21,208
FY24 Immunization IAP	GRT001746	93.268		-	70,196
FY24 Oral Health COOP	GRT001976	93.268		-	2,000
FY25 Immunization Hep B	GRT002151	93.268		-	111,453
FY25 Immunization IAP	GRT002152	93.268		-	653,646
FY23 Oral Health COOP	GRT002471	93.268		-	996
FY25 Oral Health COOP	GRT002490	93.268		-	350
Covid 3	GRT002622	93.268		-	1,409,886
Total Immunization Cooperative Agreements				-	2,269,735
FY23 Integrated Viral Hepatitis Surveillance and Prevention Funding for Health Departments (PS 21-2103)	GRT001048	93.270		-	2,185
FY25 Integrated Viral Hepatitis Surveillance and Prevention Funding for Health Departments (PS 21-2103)	GRT002115	93.270		280,710	533,575
FY26 Integrated Viral Hepatitis Surveillance and Prevention Funding for Health Departments (PS 21-2103)	GRT002700	93.270		-	34,558
Total Viral Hepatitis Prevention and Control				280,710	570,318
FY24 OAH U Choose Teen Pregnancy Prevention	GRT001706	93.297		834,491	962,720
FY24 U Choose Teen Pregnancy Prevention - School Health	GRT001761	93.297		-	3,279
FY25 OPAH U Choose Teen Pregnancy Prevention	GRT002061	93.297		-	19,407
FY25 OPAH U Choose Teen Pregnancy Prevention	GRT002083	93.297		734,257	882,912
FY25 U Choose Teen Pregnancy Prevention - School Health	GRT002145	93.297		-	37,511
Total Teenage Pregnancy Prevention Program				1,568,748	1,905,829
FY24 ELC Enhancing Detection Grant	GRT002224	93.323		-	225,847
FY25 ELC Enhancing Detection Expansion	GRT002648	93.323		-	398,755
Total Epidemiology and Laboratory Capacity for Infectious Disease (ELC)				-	624,602
FY25 Alzheimer's Disease and Related Dementias (ADRD) BOLD Project	GRT002485	93.334		-	35,863
Total The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions Related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels				-	35,863
FY24 Public Health Workforce Supplemental Grant	GRT002223	93.354		-	12,887
FY25 Workforce Supplement Grant	GRT002147	93.354		100,000	100,000
Total Public Health Emergency Response				100,000	112,887
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	GRT001027	93.391		199,995	281,818
Total Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises				199,995	281,818
Implementing Overdose Prevention Strategies at the Local Level (IOPSSL)	GRT000857	93.421		-	19,361
FY24 NACCHO Data2Action	GRT001767	93.421		-	12,210
FY25 NACCHO Data2Action	GRT002063	93.421		-	13,409
Total Stenting Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health				-	44,980
FY24 Maternal Mortality Review Program	GRT001866	93.478		-	3,758
Total Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees				-	3,758
FY23 SAMHSA HHS- Baltimore city Healthcare on the Spot	GRT001284	93.493		91,941	91,941
Public Network Expansion	GRT001455	93.493		42,641	342,101
FY24 ACF CD Federal Earmark	GRT001872	93.493		-	238,470
FY24 Maryland Bridging the Gap: Enhancing Home and Community Based Services for Older Adults in Baltimore City	GRT001873	93.493		333,476	619,532
Total Congressional Directives				468,058	1,292,044

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
Pass-Through Maryland Department of Human Services					
FY23 Temporary Assistance for Needy Families (TANF) Employment Continuum	GRT000985	93.558	BCDSS/FIA 22-017	\$ -	\$ 1,563
FY25 Temporary Assistance for Needy Families (TANF)	GRT002171	93.558	BCDSS/FIA 24-022	151,467	1,989,107
FY25 BCDSS YouthWorks	GRT002173	93.558	BCDSS/FIA 23-049	-	1,599,071
FY24 MD Department of Human Services (Employment Continuum)	GRT001755	93.558	BCDSS/FIA-24-022	-	9,984
Total				<u>151,467</u>	<u>3,599,725</u>
Direct Grants					
Head Start Part Day Programs	GRT000173	93.600		-	45
FY24 Head Start Grant Award	GRT001785	93.600		-	776,557
FY25 Federal Head Start Grant	GRT002043	93.600		7,505,303	8,876,067
Total Head Start Cluster AL 93.600				<u>7,505,303</u>	<u>9,652,669</u>
FY22 Ending the HIV Epidemic Grant (4380)	GRT000109	93.686		-	1,167
FY25 Ryan White -Ending the HIV Epidemic	GRT002141	93.686		-	109,016
Ending the HIV Epidemic Administration	GRT002276	93.686		-	416,140
Ending the HIV Epidemic: UMB Star Track	GRT002277	93.686		880,401	880,401
Ending the HIV Epidemic: JHU Reach_CIDNI	GRT002278	93.686		1,063,792	1,063,792
Ending the HIV Epidemic: BCHD Syringe Support Program	GRT002279	93.686		-	63,242
Ending the HIV Epidemic: BCHD STD Clinic	GRT002280	93.686		44,502	44,502
FY25 Ryan White A Ending the HIV Epidemic: BCHD Syringe Support Program	GRT002882	93.686		-	31,420
Total Ending the HIV Epidemic: A Plan for America - Ryan HIV/AIDS Programs Part A and B				<u>1,988,695</u>	<u>2,609,680</u>
Strengthening Public Health Infrastructure, Workforce, and Data Systems	GRT001386	93.697		-	1,556,810
Strengthening Public Health Infrastructure, Workforce, and Data Systems A2	GRT002385	93.697		-	76,962
Total COVID-19 Testing and Mitigation for Rural Health Clinics				<u>-</u>	<u>1,633,772</u>
FY25 Administrative Care Coordination	GRT002080	93.767		-	146,892
FY25 PWC Eligibility 93.767	GRT002400	93.767		870,174	871,985
FY24 Childhood Lead Poisoning Prevention 93.767	GRT002404	93.767		-	766,469
FY25 Childhood Lead Poisoning Prevention 93.767	GRT002405	93.767		-	29,898
FY25 Administrative Care Coordination (93.767)	GRT002407	93.767		881,983	967,111
Total Children's Health Insurance Program				<u>1,752,157</u>	<u>2,782,355</u>
FY25 PWC Eligibility	GRT002078	93.778		876,281	965,516
FY25 Supplemental Administrative Care Coordination	GRT002081	93.778		2,160,345	2,254,654
FY25 Medicaid Transportation Services (DHHS-HRSA)	GRT002393	93.778		-	2,853,915
FY24 PWC Eligibility	GRT002398	93.778		876,637	894,336
FY24 Administrative Care Coordination	GRT002423	93.778		767,233	865,222
Total Medicaid Cluster				<u>4,680,496</u>	<u>7,833,643</u>
FY23 Administrative Care Coordination for Pregnant Women	GRT001274	93.788		-	178,808
FY23 445623 ACCESS HARM REDUCTION	GRT001488	93.788		-	401,829
FY24 Access Harm Reduction	GRT001769	93.788		-	226,822
FY25 Access Harm Reduction	GRT002136	93.788		-	812,456
Total Opioid STR AL				<u>-</u>	<u>1,619,915</u>

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CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
Direct Grants (continued)					
FY24 HFA - American Rescue Plan 2	GRT001689	93.870		\$ -	\$ 17,696
FY25 HFA - American Rescue Plan 2 (inactive)	GRT002070	93.870		-	2,066
FY24 Home Visiting Planning	GRT001740	93.870		424,570	528,721
FY25 Home Visiting Planning	GRT002074	93.870		1,153,700	2,428,479
Total Maternal, Infant and Early Childhood Home Visiting Grant				<u>1,578,270</u>	<u>2,976,962</u>
FY23 Ryan White A - Part A - HIV Services - Oral Health (BCHD)	GRT001832	93.914		3,078	3,078
FY23 Ryan White A - Part A - Planning Council Support	GRT001835	93.914		9,704	9,704
FY23 Ryan White A - Part A - HIV Services - Traditional Outreach (BCHD)	GRT001836	93.914		15,129	15,129
FY23 Ryan White A - Part A - BCHD Administration	GRT001843	93.914		-	3,551
FY23 Ryan White A - Part A - Clinical Quality Management (CQM) - BCHD Administration	GRT001845	93.914		-	982
FY25 Ryan White A - Part A - BCHD Administration	GRT002116	93.914		1,423,310	1,671,321
FY25 Ryan White A - Part A - HIV Services - Traditional Outreach (BCHD)	GRT002120	93.914		16,822	16,822
FY25 Ryan White A - Part A - Clinical Quality Management (CQM) - BCHD Adminis	GRT002122	93.914		-	71,992
FY25 Ryan White A - Part A - Planning Council Support	GRT002127	93.914		99,759	99,759
FY25 Ryan White A - Part A - HIV Services - Oral Health (BCHD)	GRT002129	93.914		9,040	9,040
FY24 Ryan White A - MAI - BCHD Administration	GRT002252	93.914		-	150,817
FY24 Ryan White A - MAI - HIV Services - Provider (CTL)	GRT002254	93.914		827,669	827,669
FY24 Ryan White A - Part A - HIV Services - BCHD Admin - Outpatient Ambulatory	GRT002257	93.914		362,327	362,327
FY24 Ryan White A - Part A - HIV Services - JHU Emergency Financial Assistance	GRT002258	93.914		275	275
FY24 Ryan White A - Part A - HIV Services - Traditional Outreach (BCHD)	GRT002260	93.914		68,897	68,897
FY24 Ryan White A - Part A - HIV Services - Oral Health (BCHD)	GRT002262	93.914		175,698	181,065
FY24 Ryan White A - Part A - HIV Services - Medical Case Management (JHU)	GRT002263	93.914		40,395	40,395
FY24 Ryan White A - Part A - BCHD Administration	GRT002264	93.914		507,104	1,081,271
FY24 Ryan White A - Part A - Clinical Quality Management (CQM) - BCHD Adminis	GRT002265	93.914		-	274,074
FY24 Ryan White A - Part A - Planning Council Support	GRT002266	93.914		180,683	180,683
FY24 Ryan White A - Part A - HIV Services - Provider (CTL)	GRT002267	93.914		9,955,172	9,955,172
FY24 Ryan White A - Part A - Carryover BCHD Clinics	GRT002269	93.914		83,233	83,233
FY25 Ryan White A - MAI - BCHD Administration	GRT002542	93.914		-	58,687
Total HIV Emergency Relief Project Grants				<u>13,778,295</u>	<u>15,165,943</u>
FY23 499023 Integrated HIV Surveillance and Prevention Programs for Health Departments	GRT001397	93.940		-	2,144,038
FY22 499022 Integrated HIV Surveillance and Prevention Programs for Health Departments	GRT001442	93.940		-	768,848
FY24 Integrated HIV (EHE) Programs for Health Departments to Support Ending the HIV Epidemic in the US	GRT001695	93.940		282,070	427,938
Integrated HIV Surveillance and Prevention Programs for Health Departments (inactive)	GRT001765	93.940		-	56,501
PS20-2010 Supplement Comp C - MPOX: Integrated HIV Program to Support Ending HIV Epidemic in the United States (EHE)	GRT001884	93.940		-	23,834
PS20-2010 Supplement Comp A - PrEP: Integrated HIV Program to Support Ending HIV Epidemic in the United States (EHE)	GRT001898	93.940		99,110	99,753
FY25 Integrated HIV (EHE) Programs for Health Departments to Support Ending the HIV Epidemic in the US	GRT002062	93.940		-	82
FY25 Integrated HIV Surveillance and Prevention Programs for Health Departments	GRT002139	93.940		-	476,477
PS20-2010 (EHE) Carryover-FY21-FY23	GRT002378	93.940		354,900	544,906
FY25 High-Impact HIV Prevention and Surveillance (PS-24-0047)	GRT002386	93.940		1,152,077	3,340,210
FY25 PrEP Supplemental Funding (PS-24-0047)	GRT002477	93.940		494,211	598,120
FY26 High-Impact HIV Prevention and Surveillance (PS-24-0047)	GRT002701	93.940		-	48
Total HIV Prevention Activities Health Department Based				<u>2,382,368</u>	<u>8,480,755</u>

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)					
Direct Grants (continued)					
FY24 American Rescue Plan One -Time Supplement Funding	GRT001693	93.959		\$ -	\$ 2,075
FY24 Addiction Assessment Unit (AAU)	GRT001752	93.959		-	881
FY24 Forensic Alternative Service Team (FAST) 20A	GRT001787	93.959		-	2,023
FY25 American Rescue Plan One -Time Supplement Funding	GRT002108	93.959		-	91,260
Total Block Grants for Prevention and Treatment of Substance Abuse				-	96,239
FY24 Y-SURGE Project - Innovative Strategies to Increase Equitable Access	GRT001863	93.974		108,327	212,336
FY25 Y-SURGE Project	GRT002153	93.974		208,520	446,291
Total Family Planning Service Delivery Improvement Research				316,847	658,627
STD Prevention and Control for Health Departments	GRT001764	93.977		360,440	1,021,563
FY23 1901 - Supplement Strengthening STD Prevention and Control for Health Departments	GRT001793	93.977		-	653,178
FY24 Sexually Transmitted Disease (STD) Surveillance Network	GRT001973	93.977		505,782	505,782
FY25 Strengthening STD Prevention and Control for Health Departments	GRT002140	93.977		-	150,314
FY24 Strengthening STD Prevention and Control for Health Departments - 1901 CDC DIS WORKFORCE	GRT002402	93.977		-	1,058,325
FY25 HIV Prevention Services in Sexual Health Clinics (PS24-0003)	GRT002419	93.977		-	32,829
FY23 STD Surveillance Network	GRT002470	93.977		-	262,219
FY25 STI (Sexually Transmitted Infection) Surveillance Network	GRT002475	93.977		-	8,538
FY24 Strengthening STD Prevention and Control for Health Departments - PS19-1901 DIS WORKFORCE (EXPANDED AUTHORITY) (inactive)	GRT002481	93.977		-	910,565
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants				866,222	4,603,313
Health Equity Diabetes	GRT001864	93.988		-	25,639
FY25 Health Equity Diabetes-Y2	GRT002415	93.988		563,317	1,021,835
Total Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems				563,317	1,047,474
FY24 Title V/MD DEPARTMENT OF HEALTH	GRT001679	93.994		-	299,179
FY24 Child Health Systems Improvement	GRT001738	93.994		175,417	435,268
FY24 Infants & Toddlers C&Y	GRT001762	93.994		-	144,540
FY25 Maternal and Child Health Asthma	GRT002055	93.994		-	55,106
FY25 Infants & Toddlers C&Y	GRT002069	94.994		197,060	206,179
FY25 Child Health Systems Improvement	GRT002072	93.994		432,898	1,113,665
FY25 Title V	GRT002079	93.994		-	567,617
FY25 Immunization Registry	GRT002150	93.994		-	35,272
FY24 Immunization Registry (CHSI)	GRT002473	93.994		-	108,744
Total Maternal and Child Health Services Block Grant to the States				805,375	2,965,570
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				43,702,228	85,092,175
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
FY25 Retired and Senior Volunteers Program (RSVP)	GRT002090	94.002		-	72,456
FY26 Retired and Senior Volunteers Program (RSVP)	GRT002674	94.002		-	35,280
Total AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)				-	107,736
FY22 Senior Companion Program	GRT000928	94.016		-	101,319
FY23 Senior Companion Program	GRT000981	94.016		-	6,938
FY24 Senior Companion Program (SCP) 423524	GRT001736	94.016		-	11,734
FY25 Senior Companion Program (SCP)	GRT002091	94.016		-	210,010
Total Foster Grandparents/Senior Companion Cluster				-	330,001
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE				-	437,737

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
EXECUTIVE OFFICE OF THE PRESIDENT PROGRAM					
Direct Grants					
High Intensity Drug Trafficking Areas (HIDTA) (SAO)	GRT000012	95.001		\$ -	\$ 130,857
Total High Intensity Drug Trafficking Areas Program				-	130,857
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT PROGRAM				-	130,857
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct Grants					
Resiliency Hub Solar Generators and Storage Project (Hazard Mitigation Grant Program - HMGP)	GRT002380	97.039		-	823,729
Total Hazard Mitigation Grant				-	823,729
FY23 Emergency Management Performance Grant (EMPG)	GRT001938	97.042		-	29,895
FY24 Emergency Management Performance Grant (EMPG)	GRT001969	97.042		-	187,606
Total Emergency Management Performance Grants				-	217,501
EMW-2021-FG-05586 FFY21 Assistance to Firefighters Grant	GRT001029	97.044		-	170,764
FY22 Assistance to Firefighters Grant (AFG)	GRT001895	97.044		-	988,049
FY22 FP&S: Smoke alarm	GRT001894	97.044		-	577,102
Assistance to Firefighters Grants (AFG)	GRT001970	97.044		-	295,394
Total Assistance to Firefighters Grant				-	2,031,309
Pass-Through Maryland Department of Emergency Management					
FY20 Urban Area Security Initiative	GRT000425	97.067	EMW-2020-SS-00010-UASI	-	100,445
FY21 Urban Area Security Initiative	GRT000651	97.067	EMW-2021-SS-00047-S01-UASI	-	464,129
FY21 State Homeland Security Program	GRT000652	97.067	EMW-2021-SS-00047 SHSP	-	231,447
FY22 State Homeland Security Program	GRT001362	97.067	EMW-2022-SS-00009-S01 SHSP	-	488,264
FY23 Urban Area Security Initiative (UASI)	GRT001909	97.067	EMW-2023-SS-00011 UASI	-	196,096
FY23 State Homeland Security Program (SHSP)	GRT001908	97.067	EMW-2023-SS-00011 UASI	-	93,737
FY24 State Homeland Security Program (SHSP) (inactive)	GRT001967	97.067	EMW-2023-SS-00011 UASI	-	122,107
FY24 Urban Area Security Initiative (UASI) (inactive)	GRT001968	97.067	EMW-2023-SS-00011 UASI	-	44,902
Total Homeland Security Grant Program				-	1,741,127
FY20 Regional Catastrophic Preparedness Grant Program	GRT001003	97.111	EMP-2020-CA-00019-S01	-	332,805
Total Regional Catastrophic Preparedness Grant Program (RCPGP)				-	332,805
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				-	5,146,471
U.S. DEPARTMENT OF TRANSPORTATION					
Direct Grants					
Federal Highway Capital Improvements		20.205		-	11,389,852
Total Highway Planning and Construction				-	11,389,852
FY22-25 Hazardous Materials Emergency Preparedness (HMEP)	GRT001327	20.703		-	27,256
Total Interagency Hazardous Materials Public Sector Training and Planning Grants				-	27,256
FY25 Safe Route to School Grant	GRT002373	20.939		-	2,494
FY25 Traffic Control Traffic Safety Grant Management	GRT002374	20.939		-	73,649
Total Safe Streets and Roads for All				-	76,143
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				-	11,493,251

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF THE TREASURY					
Target violent Criminals		21.016		\$ -	\$ 1,000,000
Total Equitable Sharing				-	1,000,000
Pass-Through Maryland Department of Labor					
Workforce Supplemental American Rescue Plan Act (ARPA)/MD DEPARTMENT OF LABOR	GRT000136	21.027	SP000001	-	271,489
Relief Act Workforce Development (inactive)	GRT000284	21.027	FY21-Relief Act-BCI-MOD	-	1,995
Direct Grants					
American Rescue Plan Act GR442200	GRT000754	21.027		-	2,858,302
HLT FY 22 ARPA Health Response GR442202	GRT000755	21.027		197,279	10,719,722
FY 22 Project Evaluation GR442204	GRT000756	21.027		-	430,753
OED ARPA Violence Prevention GR442207	GRT000759	21.027		9,794,044	11,163,458
OED FY 22 Workforce Development (City Recovey Act) GR442208	GRT000760	21.027		2,138,272	12,035,066
ARPA Baltimore City Department of Planning Clean Corps (17)	GRT000877	21.027		-	3,037,557
ARPA BCRP PAYGO (13)	GRT000878	21.027		-	563,350
ARPA Department of General Services BPD Fleet (16)	GRT000879	21.027		-	3,116,575
ARPA DHCD Impact Investment Area Neighborhood Recovery Fund (18)	GRT000880	21.027		-	684,889
ARPA Food Equity (14)	GRT000881	21.027		392,625	2,098,329
ARPA OPI Performance Management (15)	GRT000883	21.027		-	327,772
Ministers Conference CDC-Cradle to Career Pipeline	GRT001001	21.027		289,322	289,322
BCCC-Refugee Youth Project	GRT001005	21.027		226,557	226,557
B'More Clubhouse: No One Turned Away	GRT001006	21.027		46,875	46,875
FreeState Justice - Improving Healthcare and Housing Services Access	GRT001007	21.027		89,739	89,739
Urban Strategies, Inc.-Bridging the Gap in the Perkins Homes	GRT001008	21.027		769,469	769,469
Wide Angle Youth Media's Core Programs	GRT001009	21.027		101,250	101,250
Baltimore Corp, Inc.-Providing Baltimore's Under Employed	GRT001018	21.027		46,375	46,375
Mayor's Office, Digital Services	GRT001021	21.027		-	751,610
Round II Workforce Supplemental ARPA/MD DEPARTMENT OF LABOR	GRT001028	21.027		915,181	2,576,229
MOHS-Housing Navigation and Landlord Engagement	GRT001052	21.027		-	488,417
Soccer Without Borders - Strengthening Resilience Among English Language Learners	GRT001103	21.027		122,610	122,610
Chesapeake Shakespeare Company-Rebuilding Student Matinees via Free Tuition & Transportation	GRT001105	21.027		63,208	63,208
Downtown Partnership of Baltimore	GRT001106	21.027		450,000	450,000
B360-#Ride4Change: Using Dirt Bikes to End The Cycle of Poverty	GRT001109	21.027		545,927	545,927
ARPA-Volo Kids Foundation-BActive	GRT001112	21.027		387,728	387,728
ARPA-South Baltimore Community Land Trust-Rise, Reclaim, Rebuild: Building Community Resilience and Equity through Homeownership and Advocacy	GRT001115	21.027		131,985	131,985
ARPA-Rebuilding Together Baltimore, Inc.-Safe & Healthy Housing Repairs for Homeowners with Limited Incomes	GRT001117	21.027		188,255	188,255
ARPA- ReBUILD Metro -Post-COVID Affordable Housing Development and Neighborhood Stabilization in East Baltimore	GRT001118	21.027		453,125	453,125
ARPA-Pro Bono Resource Center of Maryland-Protecting Home Ownership in Baltimore City's Low-Income Neighborhoods to Ensure Housing Equity	GRT001119	21.027		277,906	277,906
ARPA-Parity Baltimore Incorporated-Parity x The SOS Fund	GRT001121	21.027		335,250	335,250
ARPA-No Boundaries Coalition Inc.-Community Recovery Through Youth Income, Education & Workforce Development	GRT001122	21.027		147,826	147,826
ARPA-Green & Healthy Homes Initiative Inc- Healthy Homes for Equitable Baltimore Communities	GRT001123	21.027		977,910	977,910
ARPA-Leadenhall Baptist Church-Pantry Project	GRT001124	21.027		93,000	93,000
ARPA-International Rescue Committee in Baltimore-Linking Immigrants & Jobs in Baltimore's COVID Economy	GRT001125	21.027		71,501	71,501
ARPA General Fund Restoration	GRT001136	21.027		-	241,252
ARPA-MOHS-Rapid Resolution and Shelter Diversion Fund	GRT001138	21.027		881,860	903,201
ARPA-MIMA-Baltimore New Americans Access Coalition and Language Access	GRT001139	21.027		-	674,631
ARPA Shelter Demobilization	GRT001320	21.027		822,037	2,113,219
ARPA Buy Back The Block	GRT001329	21.027		500,000	500,000
ARPA American Communities Trust, Inc.	GRT001332	21.027		906,450	906,450
ARPA-Artspace Projects: Ambassador Theater redevelopment: A new community art and culture incubator in Northwest Baltimore	GRT001335	21.027		27,287	27,287

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF THE TREASURY (continued)					
Direct Grants (continued)					
ARPA-Project PLASE: Creation of Permanent Supportive and Emergency Housing at Beacon House Square	GRT001336	21.027		\$ 2,080,915	\$ 2,080,915
ARPA-Black Arts District: Project RestART	GRT001337	21.027		453,489	453,489
ARPA Druid Heights CDC: Druid Heights Community Green Infrastructure Project	GRT001339	21.027		100,000	100,000
ARPA Southeast CDC: Increasing Access to Safe, Healthy and Affordable Homes	GRT001341	21.027		571,028	571,028
ARPA-HeartSmiles	GRT001343	21.027		45,918	45,918
ARPA Everyman Theatre: Social Undistancing - An Equitable Strategy for Rebuilding Baltimore Theatre Audiences & Art-makers	GRT001344	21.027		177,587	177,587
ARPA Neighborhood Housing Services: Greater Rosemont Mondawmin Equitable Neighborhood Development and Affordable Housing Initiative	GRT001345	21.027		693,070	693,070
RPA-DHCD Healthy Homes: healthier living environment for residents and to stabilize the physical condition of houses	GRT001354	21.027		-	615,924
ARPA DPW Operating Improvements	GRT001387	21.027		-	4,603,554
ARPA Digital Equity Fund	GRT001392	21.027		-	1,322,412
ARPA - DHCD: Enterprise Technology for DHCD and BMZA	GRT001398	21.027		-	1,391,208
ARPA - Pratt Digital Equity and Inclusion	GRT001452	21.027		606,824	1,031,550
ARPA - BCIT: Hardware Refresh and CitiWatch Replacement	GRT001497	21.027		-	3,827,299
ARPA - Housing Accelerator Fund	GRT001575	21.027		-	1,681,655
ARPA - Middle Neighborhoods CDC	GRT001586	21.027		-	600,000
ARPA - DGS & DPW Fleet	GRT001614	21.027		-	254,011
ARPA - Inspire 21st Century	GRT001658	21.027		-	275,000
ARPA - DHCD: HUBS	GRT001777	21.027		-	4,177,995
ARPA - Maryland Volunteer Lawyers for the Arts	GRT001792	21.027		82,695	82,695
ARPA - New Humidification Project (Walter's Art Museum)	GRT001831	21.027		352,197	352,197
ARPA - MOHS Shelter Operations and Acquisition	GRT001891	21.027		-	11,039,218
ARPA - DPW: Emergency Waste Removal Contract	GRT001892	21.027		-	248,710
ARPA - United Way Arts Organization Relief Fund	GRT001893	21.027		1,125,000	1,125,000
ARPA - Hilton Baltimore Inner Harbor Hotel Administration	GRT001899	21.027		585,000	585,000
ARPA - DPW: Solid Waste Bureau Recycling Crews	GRT001949	21.027		-	462,510
ARPA - Public Markets Lost Revenue due to Covid-19	GRT001951	21.027		1,260,000	1,260,000
ARPA - DHCD Wealth Building in Middle Neighborhoods	GRT002296	21.027		-	960,416
ARPA - BCIT Tax System Modernization Software	GRT002365	21.027		-	575,141
ARPA - BCFD Equipment Purchases	GRT002377	21.027		-	4,032,665
ARPA - MOHS/MOCFS: Eviction Prevention	GRT002388	21.027		-	1,461,475
ARPA - MOCFS: Port Worker Eviction Prevention	GRT002389	21.027		-	38,525
ARPA - Downtown RISE	GRT002390	21.027		2,000,000	2,000,000
ARPA - BCF: Individual Artist Relief Round Two	GRT002391	21.027		500,000	500,000
ARPA - Healthy Neighborhoods (Ambassador Theater Redevelopment)	GRT002493	21.027		162,041	162,041
ARPA - Visit Baltimore	GRT002828	21.027		3,000,000	3,000,000
ARPA - Artscape 25	GRT002844	21.027		1,600,000	1,600,000
ARPA - BCFD & BPD: Contract Ratification Bonuses	GRT002851	21.027		-	4,786,000
ARPA - City Services and Equity Assessment	GRT002863	21.027		-	722,722
ARPA - DHCD: Uplands	GRT001364	21.027		-	11,996,301
ARPA - DPW Capital Improvements	GRT001371	21.027		-	26,932
ARPA - Perkins	GRT001372	21.027		-	16,980,202
ARPA - Perkins Phase II North Central Park Infrastructure	GRT001373	21.027		-	1,064,107

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Grants Number</i>	<i>Federal Assistance Listing</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Passed Through to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. DEPARTMENT OF THE TREASURY (continued)					
Direct Grants (continued)					
DHCD CPTED Pilot Program Penrose/Fayette St Outreach and Greater Baybrook Alliance Neighborhoods	GRT001444	21.027		\$ -	\$ 841,587
ARPA - DGS: City Libraries-Whole Building Renovations for Community Access and Health	GRT001447	21.027		-	3,382,924
ARPA - DHCD Impact Investment Area Neighborhood Recovery Fund Capital	GRT001473	21.027		-	8,113,782
ARPA - DHCD Park Heights Infrastructure	GRT001553	21.027		-	11,780,899
ARPA - BCRP Paygo Capital	GRT001581	21.027		-	29,307,308
ARPA - DGS Capital Improvements	GRT001611	21.027		-	1,744,715
ARPA - BCIT/BDE Broadband Infrastructure Capital	GRT001780	21.027		-	8,140,375
ARPA - BCDOT ADA, Sidewalk, and Resurfacing Improvements	GRT001952	21.027		-	5,656,458
ARPA - HABC: Nathaniel J. McFadden Learn and Play Park	GRT001958	21.027		-	2,475,250
ARPA - Baltimore City Public Schools Capital Design Services and Renovations	GRT001990	21.027		-	3,000,000
ARPA - HABC: Perkins Infrastructure	GRT002250	21.027		-	4,000,000
APRA - Key Pointe Phase 2A	GRT002370	21.027		-	1,450,000
ARPA - DGS:Department Roof Replacement	GRT002375	21.027		-	981,360
ARPA - DGS: Fire Department Facilities Upgrades	GRT002376	21.027		-	1,255,763
Total American Rescue Plan Act				<u>37,786,617</u>	<u>234,402,264</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY				<u>37,786,617</u>	<u>234,402,264</u>
Total Expenditures of Federal Awards				<u>\$ 113,574,618</u>	<u>\$ 458,796,973</u>

The accompanying notes are an integral part of this schedule.

CITY OF BALTIMORE, MARYLAND

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2025

1. BASIS OF PRESENTATION

All federal grant operations of the City of Baltimore, Maryland (the City) are included in the scope of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance or the Single Audit). The Single Audit was performed in accordance with the provisions of the Office of Management and Budget (OMB) Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major federal grant programs noted in Section 1 of the schedule of findings and questioned costs. The programs on the schedule of expenditures of federal awards (the Schedule) represents all federal award programs with fiscal year 2025, cash or non-cash expenditure activities. For Single Audit testing, we tested to ensure coverage of at least 40% of federally granted funds. Actual coverage is approximately 80%. The major programs tested are listed in Section I of the schedule of findings and questioned costs.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Expenditures of federal award grant funds are made for the purposes specified by the grantor and are subject to certain restrictions. Expenditures are also subject to audit by the relevant federal agency. In the opinion of management, disallowed costs, if any, from such audits will not have a material effect on the Schedule or the financial position of City.

3. INDIRECT COST RATE

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. FEDERAL LOANS

The City has borrowed funds under the Department of Housing and Urban Development (HUD) 108 loan program for Assistance Listing 14.218. These loans made under the Federal Community Development Block Grant (CDBG) program will be repaid from future CDBG revenue.

During fiscal year 2025, there were no new loans distributed. Loans outstanding as of June 30, 2025 were approximately \$9,757,000. Both the current and prior year loans are reported in the Schedule of Changes in Long-Term Liabilities in the City's 2025 Annual Comprehensive Financial Report.

CITY OF BALTIMORE, MARYLAND

**Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

4. FEDERAL LOANS (continued)

Revolving Loan – Program Income

The City has a \$1,000,000 revolving loan program for low-income housing renovation. Under this federal program, repayments to the City are considered revenue and loans of such funds to eligible recipients are considered expenditures. For the year ended June 30, 2025, there were no amounts recorded as principal and interest, as they were immaterial to the City's financial statements as a whole.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Section I – Summary of Independent Public Accountants’ Results

Financial Statements

Type of independent public accountants' report issued	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Type of independent public accountants' report issued			Qualified and Unmodified
Internal controls over major programs:			
Material weakness(es) identified?			Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?			Yes
Type of independent public accountants report issued on compliance for major programs			
Housing Opportunity for Persons with AIDS	14.241		Qualified
Workforce Innovation and Opportunity Act (WIOA) Cluster	17.258, 17.259, 17.278		Qualified
American Rescue Plan Act	21.027		Qualified
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		Qualified
All others			Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?			Yes

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Section I – Summary of Independent Public Accountants’ Results (continued)

Identification of Major Programs

Name of Federal Major Programs	Assistance Listing Number	Federal Expenditures
U.S. Department of Housing and Urban Development		
Community Development Block Grants/Entitlement Grants	14.218	\$ 30,869,876
Total Housing Opportunity for Persons with AIDS	14.241	11,165,940
U.S. Department of Justice		
Equitable Sharing Program	16.922	3,195,835
U.S. Department of Labor		
Workforce Innovation and Opportunity Act (WIOA) Cluster	17.258	3,574,971
	17.259	3,263,982
	17.278	1,223,603
Total Workforce Innovation and Opportunity Act (WIOA) Cluster		<u>8,062,556</u>
U.S. Department of Transportation		
Highway Planning and Construction	20.205	11,389,852
U.S. Department of Environmental Protection Agency		
Water Infrastructure Finance and Innovation (WIFIA)	66.958	25,031,869
U.S. Department of Treasury		
American Rescue Plan Act	21.027	234,402,264
U.S. Department of Health and Human Services		
Temporary Assistance for Needy Families	93.558	3,599,725
Ending the HIV Epidemic: A Plan for America	93.686	2,609,680
Medical Assistance Program (Medicaid Cluster)	93.778	7,833,643
HIV Emergency Relief Project Grants	93.914	15,165,943
HIV Prevention Activities Health Department Based	93.940	8,480,755
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	4,603,313
Total		<u>\$ 366,411,251</u>
Dollar threshold used to distinguish between type A and type B programs:		<u>\$ 3,000,000</u>
Auditee qualified as low-risk Auditee?		No

Section II Financial Statement Findings
See findings 2025-001 through 2025-007

Section III Federal Awards Findings and Questioned Costs
See findings 2025-008 through 2025-020

Section IV Summary Schedule of Prior Year Findings
See findings 2024-001 through 2024-028

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CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding No	AL No	Funding Department	Title of Finding
Financial Statement Findings:			
Material Weaknesses:			
2025-001	All	All	Material Weakness over Financial Reporting
2025-002	All	All	Material Weakness over Cash and Cash Equivalents
2025-003	All	All	Material Weakness over Grant Accounting Function
2025-004	All	All	Material Weakness over Water and Wastewater Accounting
2025-005	All	All	Material Weakness over Fixed Assets Accounting
2025-006	All	All	Material Weakness over Information Technology Security
2025-007	All	All	Material Weakness over Debt Accounting & Compliance
Federal Awards Findings and Questioned Costs:			
Material Weaknesses:			
2025-009	14.241	U.S. Department of Housing and Urban Development	Material Weakness in Internal Controls and Noncompliance over Reporting
2025-010	14.241	U.S. Department of Housing and Urban Development	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
2025-013	17.258, 17.259, 17.278	U.S. Department of Labor	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
2025-014	21.027	U.S. Department of the Treasury	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
2025-020	93.977	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
Significant Deficiencies:			
2025-008	14.218	U.S. Department of Housing and Urban Development	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2025-011	17.258, 17.259, 17.278	U.S. Department of Labor	Significant Deficiency in Internal Controls and Noncompliance over Activities Allowed or Unallowed and Allowable Costs/Cost Principles (Payroll)
2025-012	17.258, 17.259, 17.278	U.S. Department of Labor	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2025-015	93.686	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring
2025-016	93.914	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring
2025-017	93.940	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2025-018	93.940	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring
2025-019	93.977	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Reporting

SECTION II – FINANCIAL STATEMENT FINDINGS

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-001

Programs: All

Material Weakness over Financial Reporting

Repeat Finding: Yes; 2024-001

Condition:

The City had significant post year-end adjustments to its fiscal year 2025 financial statements. Such adjustments relate to errors (both material and immaterial) undiscovered throughout the fiscal year. There were significant delays in adequately reconciling cash, investments, receivables, capital assets, debt and activity within the proprietary funds.

Criteria:

In accordance with Uniform Guidance, the City must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with U.S. generally accepted accounting principles (GAAP).

Cause:

The Finance Department reports financial information based on the information provided and maintained by various departments that process property tax activities, water and sewer activities, capital asset activity, and internal fund balance/transfer activity. The Finance Department does not have the authority to enforce timely preparation and reconciliation of activity and account balances from departments. The City continues to face challenges, making it difficult to properly track property tax receivables, water billings and capital assets. Due to the voluminous amount of activity in these accounts, it is difficult to perform a thorough post-closing review and detect all material errors. Additionally, because of the number of errors detected, information provided throughout the year may be materially incorrect. The City does not have a process to ensure that all cash accounts are reconciled timely and undergo a by supervisory review.

Effect:

The City had significant audit adjustments for the year ended June 30, 2025. Additionally, interim financial information produced by the City may be inaccurate.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City provide training to personnel, develop formal written procedures for monthly and year-end financial reporting functions, develop checklists, perform reconciliations and variance analysis.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-001 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

Schedule of Findings and Questioned Costs Year Ended June 30, 2025

Finding 2025-002

Programs: All

Material Weakness over Cash and Cash Equivalents

Repeat Finding: Yes; 2024-002

Condition:

The City did not complete a thorough review of the general ledger activity for certain cash and cash related accounts, resulting in significant post-closing adjustments to its fiscal year 2025 financial statements. There were variances in bank reconciliations that were not documented when compared to the general ledger.

Criteria:

In accordance with Uniform Guidance, the City must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with GAAP.

Cause:

The City does not have a process in place to investigate large, unusual reconciling items in a timely manner during its monthly bank reconciliation process. Additionally, multiple cash accounts are reconciled in a single reconciliation, instead of by individual bank account.

Effect:

The City had significant audit adjustments for the year ended June 30, 2025. Additionally, interim financial information produced by the City may be inaccurate.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City to develop a formal written procedure to develop monthly and year-end financial reporting procedures and checklists. The City should consider obtaining more resources with appropriate knowledge, skills, and expertise to assist in the preparation of financial statements. Additionally, the City should consider implementing the following procedures over cash and cash related accounts:

- Ensure that all transactions are posted and reviewed on a current basis.
- Perform bank reconciliations on a timely basis at the end of each month, by individual bank account.
- Ensure that supervisory personnel timely and adequately review monthly bank reconciliations.
- Investigate large and unusual reconciling activity timely, and ensure corrections are made within the City's books and records.
- Relate variances to root cause and update processes to alleviate the variance from continuing in future periods.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-002 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-003

Programs: All

Material Weakness over Grant Accounting Function

Repeat Finding: Yes; 2024-003

Condition:

The City made various adjustments after June 30, 2025 to balances as of June 30, 2025 to grant accounts receivable and deferred revenue which would have changed balances that were reported during the course of the year ended June 30, 2025. As such, balances throughout the year ended June 30, 2025 were not correct.

Criteria:

The City is responsible for properly tracking and accounting for state, federal and other grants in accordance with accounting principles generally accepted in the United States of America and following Administrative Manual (AM) Grant Policies 413-00 through 413-70.

Cause:

Finance reports grant revenue, grant accounts receivable and grant deferred revenue balances based on the information provided and maintained by various departments that receive state, federal, and other grants. Finance does not have the authority to enforce timely preparation and reconciliation of grant account balances from departments.

Effect:

The City had significant post-closing audit adjustments and write-offs for the year ended June 30, 2025. Additionally, the interim financial information produced by the City may be inaccurate.

Questioned Costs:

Unknown

Recommendation:

We recommend timely and proper reconciliation of grant account balances from the central general ledger to systems maintained at individual departments that receive grants. In addition, the City should continue its investment in and the implementation of the new general ledger software that would be able to accommodate the accounting and recordkeeping for grants received by the City and dedicate knowledgeable staff to properly account for its grant activities.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-004

Programs: All

Material Weakness over Water and Wastewater Accounting

Repeat Finding: Yes; 2024-004

Condition:

There were water and wastewater accounts that remain unbilled since the system has been implemented and a number of accounts have been billed inconsistently. The City's water and wastewater utilities system is not able to establish accurate water and wastewater utilities revenue and accounts receivable balances without manually calculated adjustments. This is a greater risk of error due to manual adjustments. There was a significant number of accounts that have not been billed since the system has been implemented and a significant number of accounts have been billed inconsistently. This is a greater risk of error due to manual adjustments.

Criteria:

The City is responsible for timely and accurate billing for City residents and recordation of water and wastewater utility services in accordance with accounting principles generally accepted in the United States of America.

Cause:

There are continued errors in the water and waste water billing system (subsidiary ledger) that prevent a significant number of customer accounts to be billed correctly. Additionally, the City does not have controls in place to adequately reconcile the subsidiary ledger to the general ledger.

Effect:

The City's water and wastewater utilities system is not able to establish accurate water and wastewater utilities revenue and accounts receivable balances without manually calculated adjustments and this is a greater risk of error due to manual adjustments. Also, these are significant post-closing adjustments to correct the funds' balances.

Questioned Costs:

Unknown.

Recommendation:

We recommend that the City develop formal written procedures to develop timely and accurate billing for water and wastewater utilities.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

Schedule of Findings and Questioned Costs Year Ended June 30, 2025

Finding 2025-005

Programs: All

Material Weakness over Fixed Assets Accounting

Repeat Finding: Yes; 2024-005

Condition:

There were significant post-close adjustments recorded to fixed assets to correct the year-end reporting for capitalized assets including write-offs of construction in progress (CIP).

Also, the City does not have a process to ensure closed CIP projects are tracked timely.

Criteria:

In accordance with Uniform Guidance, the City must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with GAAP, which includes the proper capitalization and recordation of capital assets.

Cause:

The Finance Department reports depreciable and non-depreciable fixed assets based only on the information provided at the end of the fiscal year, provided by various City departments that purchase and dispose of fixed assets and account for construction during the fiscal year. The Finance Department is responsible at the end of the year to account for each department's expenditures in construction as well as track what projects have been completed during the year in order to properly reclassify the completed project to the correct depreciable asset (e.g., infrastructure, building, improvements, etc.).

Effect:

The City had significant post-closing audit adjustments and write-offs of CIP for the year ended June 30, 2025. Additionally, the interim financial information produced by the City may be inaccurate.

Questioned Costs:

Unknown.

Recommendation:

We recommend that the City develop formal written procedures to periodically reconcile capital expenditures recorded in various funds to the capitalized assets reported on an entity-wide basis. We also recommend that the City develop written capitalization policies. The City should use the new general ledger software to track capital asset additions and depreciation calculations.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-005 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-006

Programs: All

Material Weakness over Information Technology Security

Repeat Finding: Yes; 2024-006

Condition:

The City has legacy vulnerabilities, with the majority of the remaining “severe/critical/high risk” legacy vulnerabilities associated with Windows Server 2008/2012, SQL Server 2012 and Windows 7 desktops that are scheduled for replacement, which is currently underway. Additionally, the review of cybersecurity preparedness revealed that while component risk assessments have been performed, an enterprise-wide risk assessment was not performed during the audit period.

Criteria:

The City is responsible for maintaining a safe and secure network for daily operations as well as data maintenance and storage.

Cause:

The City did not have proper Information Technology (IT) security in place, leaving its systems at risk. The City also did not have sufficient equipment and IT support to immediately transfer to remote operations.

Effect:

The absence of timely remediation increases the risk to the organization that those vulnerabilities may be exploited leading to disruption of the City’s operations and/or theft/loss of data. The absence of a periodic risk assessment may lead to unidentified threats, compliance issues, outdated security measures, financial loss, operational disruptions, and inefficient resource allocation.

Questioned Costs:

None.

Recommendation:

We recommend that the City: (1) maintain a more secure network for its daily operations and the storage of its data; and (2) continue efforts to perform an enterprise-wide risk assessment.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor’s Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-007

Programs: All

Material Weakness over Debt Accounting and Debt Compliance

Repeat Finding: No

Condition:

During fiscal year 2025, the Waste Water Utility Fund did not have adequate debt service coverage to be in compliance with the required revenue bond covenants noncompliance with the debt service coverage covenant was not discovered until after year end closing.

Criteria:

In accordance with Uniform Guidance, the City must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with GAAP, which includes the maintenance of debt compliance and understanding the terms of its debt agreements.

Cause:

The City does not have controls in place to ensure that debt covenants are monitored during the year and defaults are timely communicated to the Department of Finance.

Effect:

The City was unaware that the debt service coverage requirements were not met.

Questioned Costs:

None.

Recommendation:

We recommend that the City develop formal written procedures to monitor and review its debt compliance requirements throughout the year and communicate timely plans for remediation when defaults occur.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-008

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.218 Community Development Block Grants/Entitlement Grants

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Condition:

The agency did not maintain documentation to support financial information submitted in the federal funding reports submitted during the year.

Criteria:

In accordance with 2 CFR §200.303: The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

The agency did not have controls in place to evidence the reporting requirements of the grant were met.

Effect:

The agency may not be in compliance with the reporting requirements of the grant.

Questioned Costs:

None.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with reporting requirements.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-009

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunities for Persons with AIDS

Material Weakness in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2024-013

Condition:

For 1 out of 3 selections, we were unable to agree the expenditure details from the general ledger to the amounts reported in the Federal Financial Report to ensure completeness, accuracy and compliance with required accounting basis.

We were unable to verify whether the Federal Funding Accountability and Transparency Act (FFATA) report was prepared and submitted.

Criteria:

In accordance with 2 CFR §200.303: The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that was codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Cause:

The agency did not report its first-tier subawards in accordance with the Transparency Act requirements. The agency may not have proper controls in place for the reporting process.

Effect:

The agency was not be in compliance with the reporting requirements of the grant.

Questioned Costs:

None.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with reporting requirements.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-009 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-010

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunities for Persons with AIDS

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-014

Condition:

For 2 out of 2 selections, the unique identifier number and federal award identification number were not included in the grant agreement.

For 2 out 2 selections, evidence that the prior year Single Audit Report was reviewed was not provided.

Criteria:

In accordance with 2 CFR §200.303: The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Pursuant to 31 USC 7502(f)(2) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), 2 CFR sections 200.330, .331, and .501(h), a pass-through entity must identify the award and applicable requirements, evaluate risk, monitor, and ensure accountability of subrecipients.

According to 2 CFR §200.332, all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the federal award identification including the subrecipient's unique entity identifier, federal Award Identification Number (FAIN), identification of whether the award is R&D and indirect cost rate for the federal award.

(b) Evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; and (2) The results of previous audits including whether or not the subrecipient receives a Single Audit.

(f) Verify that every subrecipient is audited as required by 2 CFR § 200.331 when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-010 (continued)

Cause:

The Mayor's Office of Homeless Services (MOHS) did not maintain adequate documentation of the requirements included in Uniform Guidance for subrecipient monitoring.

Effect:

The subrecipient was not in compliance with Uniform Guidance.

Questioned Costs:

Unknown.

Recommendation:

We recommend that MOHS establish and implement controls to ensure grant agreements include the unique identifier number and federal award identification number. We also recommend a process to ensure that the single audit of subrecipients are reviewed timely. Additionally, we recommend that MOHS provides training on the Uniform Guidance requirements related to subrecipient monitoring.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-011

U.S. Department of Labor (DOL)

**AL No. 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA)
Cluster**

**Significant Deficiency in Internal Controls and Noncompliance over Activities Allowed or
Unallowed and Allowable Costs/Cost Principles (Payroll)**

Repeat Finding: **No**

Condition:

For 5 of out 40 payroll transactions selected for testing, there was no evidence of supervisory review of costs charged to the program.

Criteria:

In accordance with 2 CFR 200.430: (i) Standards for Documentation of Personnel Expenses (1) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) Be incorporated into the official records of the non-federal entity; (iii) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities; (iv) Encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity's written policy; (v) Comply with the established accounting policies and practices of the non-federal entity; and (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

According to AM 413-60, Grant Documentation, Grant Manager/Program Manager/Director conducts ongoing monitoring and control of all reimbursement receipts and deposits until grant ends; as well as all program and sub-recipient (when applicable) documentation, to include: (1) program documentation; (2) timesheets; (3) deliverables; (4) activities; (5) vendor payments; (6) program data/charts/numbers; and (7) financial and compliance report.

Cause:

The City did not have proper controls in place to ensure that costs charged to federal programs were appropriately reviewed.

Effect:

Unallowed payroll costs could be charged to the grant.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-011 (continued)

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with activities allowed and allowable costs.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-012

U.S. Department of Labor (DOL)

**AL No. 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA)
Cluster**

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Condition:

In 2 instances (out of 14 reports selected for testing), the report was submitted after the 45 day requirement date.

Criteria:

In accordance with 2 CFR §200.303: The non-Federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Under the requirements of the grant, reports are due 45 calendar days after the end of the reporting quarter.

Cause:

The agency did not have controls in place to evidence the reporting requirements of the grant were met.

Effect:

The agency was not in compliance with the reporting requirements of the grant.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with reporting requirements.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-013

U.S. Department of Labor (DOL)

**AL No. 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA)
Cluster**

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Condition:

For 2 out of 2 selections, management was unable to provide evidence that subrecipient monitoring was performed to ensure compliance with accounting requirements.

For 2 out of 2 selections, the unique identifier number on the notice of award did not agree with the subrecipient's active registration UEI on SAM.gov.

For 2 out of 2 selections, evidence that the prior year Single Audit Report was reviewed was not provided.

Criteria:

In accordance with 2 CFR §200.303: The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with 2 CFR §25.300: (a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier; and (b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in paragraph (a) of this section.

According to 2 CFR §200.332, all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the federal award identification including the subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), identification of whether the award is R&D and indirect cost rate for the federal award.

(b) Evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as: (1) The subrecipient's prior experience with the same or similar subawards; (2) The results of previous audits including whether or not the subrecipient receives a Single Audit

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-013 (continued)

Criteria: (continued)

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

According to AM 413-60, Grant Documentation, Grant Manager/Program Manager/Director Conducts ongoing monitoring and control of all reimbursement receipts and deposits until grant ends; as well as all program and sub-recipient (when applicable) documentation, to include: (1) program documentation; (2) timesheets; (3) deliverables; (4) activities; (5) vendor payments; (6) program data/charts/numbers; and (7) financial and compliance report.

According to AM 413-61, Grant Management Financial Reporting, Grant Manager/Program Manager/Director maintains all documentation, either electronic or hard copy, for all federally funded grants for the term of the grant for a minimum of seven years for review and audit by the granting agency or its designee.

Cause:

The Mayor's Office of Employment Development (MOED) did not have proper controls in place to ensure the subrecipient monitoring requirements of the grant were met.

Effect:

MOED was not in compliance with the subrecipient monitoring requirements of its grants.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with subrecipient monitoring requirements.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-014

U.S. Department of Treasury

AL No. 21.027 American Rescue Plan Act

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-015

Condition:

There was no evidence that the City verified whether the subrecipient was suspended and/or debarred from receiving federal funds for 3 out of 40 subrecipients selected for testing.

The City did not have current subrecipient grant agreements for 3 out of 40 subrecipients selected for testing.

The unique entity identifier (UEI) was not included in the grant agreements for 3 out of 40 subrecipient grant agreements selected for testing.

The Federal Award Identification Number (FAIN) was not included in the grant agreements for 8 out of 40 subrecipient grant agreements selected for testing.

The UEI was incorrect in the grant agreement for 1 out of 40 subrecipient grant agreements selected for testing.

Criteria:

In accordance with 2 CFR §200.303: The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with 2 CFR §25.300: (a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier; and (b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in paragraph (a) of this section.

According to 2 CFR §200.332, all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the federal award identification including the subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), identification of whether the award is R&D and indirect cost rate for the federal award.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-014 (continued)

Criteria: (continued)

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Cause:

The City did not maintain adequate documentation of the requirements included in Uniform Guidance for subrecipient monitoring.

Effect:

The subrecipient was not in compliance with Uniform Guidance.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with subrecipient monitoring requirements.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-015

U.S. Department of Health and Human Services

AL No. 93.686 Ending the HIV Epidemic: A Plan for America

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-022

Condition:

The unique entity identifier (UEI) was not included in the grant agreements for 1 out of 1 subrecipient grant agreement selected for testing.

Criteria:

In accordance with 2 CFR 200.303: Internal Control, the non-Federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with 2 CFR §25.300: (a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier; and (b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in paragraph (a) of this section.

According to 2 CFR §200.332, all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the federal award identification including the subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), identification of whether the award is R&D and indirect cost rate for the federal award.

Cause:

The Baltimore County Department of Health (BCHD) did not have proper controls in place to ensure the subrecipient monitoring requirements of the grant were met.

Effect:

BCHD was not in compliance with the subrecipient monitoring requirements of the grant.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with subrecipient monitoring requirements.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-015 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-016

U.S. Department of Health and Human Services

AL No. 93.914 HIV Emergency Relief Project Grants

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-025

Condition:

The unique entity identifier (UEI) was not included in the grant agreements for 5 out of 6 subrecipient grant agreement selected for testing.

Criteria:

In accordance with 2 CFR 200.303: Internal Control, the non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award.

In accordance with 2 CFR §25.300: (a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier; and (b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in paragraph (a) of this section.

According to 2 CFR §200.332, all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the federal award identification including the subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), identification of whether the award is R&D and indirect cost rate for the federal award.

Cause:

The Baltimore County Department of Health (BCHD) did not have proper controls in place to ensure the subrecipient monitoring requirements of the grant were met.

Effect:

BCHD was not be compliance with the subrecipient monitoring requirements of the grant.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with subrecipient monitoring requirements.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-016 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-017

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2024-027

Condition:

Management could not provide evidence that *Equipment and Supplies – Tangible Personal Property Report (SF-428)* report was submitted.

Criteria:

In accordance with 2 CFR §200.303, The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with the grant agreement: A completed Tangible Personal Property Report SF-428 and Final Report SF-428B addendum must be submitted, along with any Supplemental Sheet SF-428S detailing all major equipment acquired or furnished under this project with a unit acquisition cost of \$5,000 or more. If no equipment was acquired under an award, a negative report is required. The recipient must identify each item of equipment that it wished to retain for continued use in accordance with 45 CFR Part 75.

Cause:

The Baltimore County Department of Health (BCHD) may not have controls in place to ensure reporting requirements of the grant are met.

Effect:

BCHD was not in compliance with the reporting requirements.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement a process to ensure all reports are submitted timely.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-018

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-028

Condition:

The unique entity identifier (UEI) was not included in the grant agreements for 2 out of 5 subrecipient grant agreement selected for testing.

Criteria:

In accordance with 2 CFR §200.303: the non-federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with 2 CFR §25.300: (a) A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a unique entity identifier. Subrecipients are not required to complete full SAM registration to obtain a unique entity identifier; and (b) A recipient must notify any potential subrecipients that the recipient cannot make a subaward unless the subrecipient has obtained a unique entity identifier as described in paragraph (a) of this section.

According to 2 CFR §200.332, all pass-through entities must: (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the federal award identification including the subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), identification of whether the award is R&D and indirect cost rate for the federal award.

Cause:

BCHD did not have proper controls in place to ensure the subrecipient monitoring requirements of the grant were met.

Effect:

BCHD was not be compliance with the subrecipient monitoring requirements of the grant.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with subrecipient monitoring requirements.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-018 (continued)

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-019

U.S. Department of Health and Human Services

AL No. 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Condition:

Management could not provide evidence that *Equipment and Supplies – Tangible Personal Property Report (SF-428)* report was submitted.

Criteria:

In accordance with 2 CFR §200.303, The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with the grant agreement: A completed Tangible Personal Property Report SF-428 and Final Report SF-428B addendum must be submitted, along with any Supplemental Sheet SF-428S detailing all major equipment acquired or furnished under this project with a unit acquisition cost of \$5,000 or more. If no equipment was acquired under an award, a negative report is required. The recipient must identify each item of equipment that it wished to retain for continued use in accordance with 45 CFR Part 75.

Cause:

The Baltimore County Department of Health (BCHD) may not have controls in place to ensure reporting requirements of the grant are met.

Effect:

BCHD was not be compliance with the reporting requirements.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement a process to ensure all reports are submitted timely.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Finding 2025-020

U.S. Department of Health and Human Services

AL No. 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Condition:

For 1 out of 1 selection, management was unable to provide evidence that subrecipient monitoring was performed to ensure compliance with accounting requirements.

Criteria:

In accordance with 2 CFR 200.303: Internal Control, The non-federal entity must: (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

In accordance with 2 CFR §25.300 recipients should: (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Cause:

BCHD did not have proper controls in place to ensure the subrecipient monitoring requirements of the grant were met.

Effect:

The Baltimore County Department of Health (BCHD) may not be in compliance with the subrecipient monitoring requirements of the grant.

Questioned Costs:

Unknown.

Recommendation:

We recommend the City establish and implement controls to maintain compliance with subrecipient monitoring requirements.

Auditee Response and Corrective Action Plan:

Management agrees with the finding. Refer to the corrective action plan on current findings in Part V of this report.

Auditor's Conclusion:

Finding remains as stated.

SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

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CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-001

Programs: All

Material Weakness over Financial Reporting

Repeat Finding: Yes; 2023-002

Condition:

The City had significant post year-end adjustments to its fiscal year 2024 financial statements. Such adjustments relate to errors (both material and immaterial) undiscovered throughout the fiscal year. There were significant delays in adequately reconciling cash, investments, receivables, capital assets, and the proprietary funds.

2025 Status:

See finding 2025-001 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-002

Programs: All

Material Weakness over Cash and Cash Equivalents

Repeat Finding: No

Condition:

The City did not complete a thorough review of the general ledger activity for certain cash and cash related accounts, resulting in significant post-closing adjustments to its fiscal year 2024 financial statements. There were material adjustments to reduce cash and cash equivalents in addition to significant adjustments to reduce certain payroll liability accounts as of June 30, 2024.

2025 Status:

See finding 2025-002 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-003

Programs: All

Material Weakness over Grant Accounting Function

Repeat Finding: Yes; 2023-001

Condition:

Due to lack of formal procedures and accountability at various departments, the City is not able to establish accurate balances of grant accounts receivable and grant deferred revenue accounts, including cash amounts that are not timely posted to grant accounts.

2025 Status:

See finding 2025-003 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-004

Programs: All

Material Weakness over Water and Wastewater Accounting

Repeat Finding: Yes; 2023-003

Condition:

There were accounts that remain unbilled since the system has been implemented and a number of accounts have been billed inconsistently. The City's water and wastewater utilities system is not able to establish accurate water and wastewater utilities revenue and accounts receivable balances without manually calculated adjustments. This is a greater risk of error due to manual adjustments. There was a significant number of accounts that have not been billed since the system has been implemented and a significant number of accounts have been billed inconsistently. The City's water and wastewater utilities system is not able to establish accurate water and wastewater utilities revenue and accounts receivable balances without manually calculated adjustments. This is a greater risk of error due to manual adjustments.

2025 Status:

See finding 2025-004 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-005

Programs: All

Material Weakness over Fixed Assets Accounting

Repeat Finding: Yes; 2023-004

Condition:

There were significant post-close adjustments recorded to fixed assets to correct the year-end reporting for capitalized assets including construction in progress (CIP). Additionally, errors were detected in the depreciation calculation that resulted in additional adjustments.

2025 Status:

See finding 2025-005 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-006

Programs: All

Material Weakness over Information Technology Security

Repeat Finding: Yes; 2023-005

Condition:

While progress continues to be made in addressing and remediating the legacy vulnerabilities, the review of the network security in fiscal year 2024 indicated that a number of “severe/critical/high risk” vulnerabilities remain to be remediated. Additionally, the review of cybersecurity preparedness revealed that while component risk assessments have been performed, an enterprise-wide risk assessment was not performed during the audit period.

While progress has been made in ensuring that all equipment required to restore mainframe operations at the secondary data center is in place, a failover test has not been performed.

2025 Status:

See finding 2025-006 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-007

Programs: All

**Material Weaknesses in Internal Controls and Noncompliance over the Preparation of the
Schedule of Federal Awards**

Repeat Finding: Yes; 2023-006

Condition:

The Finance Department is responsible for preparing the schedule of expenditures of federal awards (the Schedule) based upon grant information obtained from the financial accounting records and other information provided by each department or agency. In many instances, the detail expenditure information in the accounting software differed from the expenditures reported by various City departments. Additionally, expenditures related to sub-recipients, subcontractors, and beneficiaries are not adequately tracked in the general ledger.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-008

Programs: All

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2023-007

Condition:

The City's audited financial statements and the data collection form were not completed within nine months after the end of the audit period.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-009

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.239 Home Investment Partnership Program

Significant Deficiency in Internal Controls and Noncompliance over Eligibility

Repeat Finding: No

Condition:

For 2 out of 40 selections, we could not verify if eligibility requirements were met due to lack of supporting documentation.

For 2 out of 40 selections, no documentation was provided to support income verification. Additionally, the rental amount per the contract was not in accordance with the criteria specified in Uniform Guidance.

2025 Status:

In May 2025, the agency implemented a process so that 100% of active HOME properties receive the record keeping requirements reminder, not just properties that receive file inspections. Finding remains as stated

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-010

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.239 Home Investment Partnership Program

Significant Deficiency in Internal Controls and Noncompliance over Special Tests – Housing Quality Standards

Repeat Finding: Yes; 2023-026

Condition:

For 2 out of 11 selections, there was no evidence that a follow-up inspection was conducted to ensure corrective measures were implemented.

For 2 out of 11 selections, management was unable to provide support for verification of inspections that occurred in fiscal year 2024.

2025 Status:

In May 2025, the agency implemented a process to ensure that Inspection Findings and Corrective measures are recorded and investigated timely (each calendar year). Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-011

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunities for Persons with AIDS

Material Weakness in Internal Controls and Noncompliance over Cash Management

Repeat Finding: Yes; 2023-008

Condition:

For 2 out of 10 selections, there is no evidence of approval of the drawdown request and management was unable to provide the expenditure report to support the drawdown request.

For 1 out of 10 selections, there is no evidence that the drawdown request was submitted on the Integrated Disbursement and Information System (IDIS) portal.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-012

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunities for Persons with AIDS

Significant Deficiency in Internal Controls and Noncompliance over Eligibility

Repeat Finding: Yes; 2023-009

Condition:

For 1 out of 60 selections, the Mayor’s Office of Homeless Services (MOHS) management did not have evidence of case manager review of the participant file for eligibility requirements.

For 1 out of 60, MOHS management was unable to provide the rent calculation worksheet, hence, we were unable to verify reasonableness of contracted monthly rent.

For 1 out of 60 selections, MOHS management was unable to provide evidence that the property inspection was performed during the fiscal year.

For 1 out of 60 selections, MOHS management was unable to provide evidence of third-party verifications or documentation of expected income, assets, unusual medical expenses, and any other pertinent information.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-013

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunities for Person with AIDS

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2023-010

Condition:

We were unable to verify if the Federal Funding Accountability and Transparency Act (FFATA) report was prepared and submitted.

2025 Status:

See finding 2025-009 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-014

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunities for Persons with AIDS

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2023-011

Condition:

For 2 out of 2 selections, there is no evidence that the subrecipients were monitored during the fiscal year.

For 2 out of 2 selections, various information related to the funding source and the pass through entity were missing on the notice of award (E.g. FAIN number, UEI, indirect cost).

2025 Status:

See finding 2025-010 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-015

U.S. Department of Treasury

AL No. 21.027 American Rescue Plan Act

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Condition:

For 12 out of 40, the unique entity identifier (UEI) was not included in the grant agreement.

For 12 out of 40, the Federal Award Identification Number (FAIN) was not included in the grant agreement.

For 4 out of 40 selections, the UEI was incorrect in the grant agreement.

2025 Status:

See finding 2025-014 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-016

U.S. Department of Health and Human Services

**AL No. 93.391 Activities to Support State, Tribal, Local and Territorial (STLT)
Health Department Response to Public Health or Healthcare Crises**

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Condition:

For 1 out of 1 selection, management was unable to provide the notice of award.

For 1 out of 1 selection, management was unable to provide evidence that subrecipient monitoring was performed to ensure compliance with accounting requirements.

2025 Status:

The City is in the process of developing procedures to enhance and formalize subrecipient monitoring procedures to ensure full compliance with Uniform Guidance requirements. Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-017

U.S. Department of Health and Human Services

AL No. 93.600 Head Start

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Condition:

We were unable to verify if the Federal Funding Accountability and Transparency Act (FFATA) report was prepared and submitted.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-018

U.S. Department of Health and Human Services

AL No. 93.600 Head Start

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Condition:

For 1 out of 1 selection, various information related to the funding source and the pass-through entity is missing on the notice of award (E.g. FAIN number, UEI and indirect cost).

2025 Status:

The City is in the process of developing procedures to enhance and formalize subrecipient monitoring procedures to ensure full compliance with Uniform Guidance requirements. Finding remains as stated.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-019

U.S. Department of Health and Human Services

AL No. 93.686 Ending the HIV Epidemic: A Plan for America

Significant Deficiency in Internal Controls and Noncompliance over Cash Management

Repeat Finding: No

Condition:

For 1 out of 2 selections, the drawdown request form was approved by the Grant Service Director after the request was submitted on Payment Management System (PMS).

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-020

U.S. Department of Health and Human Services

AL No. 93.686 Ending the HIV Epidemic: A Plan for America

Significant Deficiency in Internal Controls and Noncompliance over Earmarking

Repeat Finding: No

Condition:

Management was unable to provide evidence that the earmarking requirements were met.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-021

U.S. Department of Health and Human Services

AL No. 93.686 Ending the HIV Epidemic: A Plan for America

Material Weakness in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2023-016

Condition:

For 1 out of 1 selection, we were unable to agree the expenditure details from the general ledger to the amounts reported in the Federal Financial Report to ensure completeness, accuracy and compliance with required accounting basis.

Additionally, we were unable to verify if the Federal Funding Accountability and Transparency Act (FFATA) report was prepared and submitted.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-022

U.S. Department of Health and Human Services

AL No. 93.686 Ending the HIV Epidemic: A Plan for America

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2023-017

Condition:

For 1 out of 1 selection, management was unable to provide evidence that subrecipient monitoring was performed to ensure compliance with accounting requirements.

For 1 out of 1 selection, management was unable to provide the notice of award.

2025 Status:

See finding 2025-015 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-023

U.S. Department of Health and Human Services

AL No. 93.778 Medical Assistance Program (Medicaid; Title XIX)

Material Weakness in Internal Controls in Noncompliance over Reporting

Repeat Finding: Yes; 2023-019

Condition:

For 4 out of 4 selections, we were unable to agree the expenditure details from the general ledger to the amounts reported on the Medical Assistance Transportation report, the Maryland Children Health Program (MCHP) - Eligibility report, the Administrative Care Coordination report and Supplemental Administrative Care Coordination 440 report to ensure completeness, accuracy and compliance with required accounting basis.

Additionally, we were unable to verify if the Federal Funding Accountability and Transparency Act (FFATA) report was prepared and submitted.

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-024

U.S. Department of Health and Human Services

AL No. 93.914 HIV Emergency Relief Project Grants

Material Weakness in Internal Controls and Noncompliance over Cash Management

Repeat Finding: Yes; 2023-020

Condition:

For 1 out of 2 selections, the drawdown request forms did not have the approval of the Grant Service Director.

For 1 out of 2 selections, the drawdown request form was approved by the Grant Service Director after the request was submitted on Payment Management System (PMS).

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-025

U.S. Department of Health and Human Services

AL No. 93.914 HIV Emergency Relief Project Grants

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2023-021

Condition:

For 6 out of 6 selections, we were unable to verify the subrecipient's active registration on SAM.gov.

For 6 out of 6 selections, various information related to the funding source and the pass through entity is missing on the notice of award (E.g. FAIN number, UEI, Assistance Listing Number and name of pass-through and indirect cost).

For 3 out of 6 selections, there were either findings identified during site visit or on the fiscal year 2024 single audit report of the subrecipient. However, no documentation was provided to evidence follow-up or other documentation to ensure that the identified issues were resolved.

2025 Status:

See finding 2025-016 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-026

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based

Material Weakness in Internal Controls and Noncompliance over Cash Management

Repeat Finding: Yes; 2023-022

Condition:

For 1 out of 2 selections, the drawdown request forms did not have the approval of the Grant Service Director.

For 1 out of 2 selections, the GL support provided included expenditures incurred after the request was submitted on Payment Management System (PMS).

2025 Status:

Finding has been cleared in fiscal year 2025.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-027

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based

Material Weakness in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2023-023

Condition:

For 1 out of 1 selection, we were unable to agree the expenditure details from the general ledger to the amount reported in the Federal Financial Report to ensure completeness, accuracy and compliance with required accounting basis.

Additionally, we could not verify if the Final Performance Progress and Evaluation Report (PPER) was submitted.

2025 Status:

See finding 2025-017 in the current year.

CITY OF BALTIMORE, MARYLAND

**Summary Schedule of Prior Year Findings
Year Ended June 30, 2025**

Finding 2024-028

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2023-024

Condition:

For 1 out of 3 selections, management was unable to provide evidence that the Single Audit Report was obtained and reviewed for findings.

For 3 out of 3 selections, we were unable to verify the subrecipient's active registration on SAM.gov.

For 3 out of 3 selections, various information related to the funding source and the pass-through entity is missing on the notice of award (E.g. FAIN number, UEI, Assistance Listing Number and name of pass-through and indirect cost).

2025 Status:

See finding 2025-018 in the current year.

SECTION V – CORRECTIVE ACTION PLANS

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F R O M	NAME & TITLE	Michael Mocksten, Director	CITY of BALTIMORE MEMO 
	AGENCY NAME & ADDRESS	Department of Finance 100 Holliday Street, 4 th floor Baltimore, MD 21202	
	SUBJECT	CAPs for FY 2025 Single Audit	

January 26th, 2026

Mr. William Seymour
 SB & Company, LLC
 Certified Public Accountants
 10200 Grand Central Avenue, Suite 250
 Owings Mills, MD 21117

Dear Mr. Seymour:

The following represents the City's responses and associated corrective action plans for the findings identified in the FY 2025 Single Audit.

Sincerely,

Michael Mocksten

 Michael Mocksten
 Director of Finance

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-001

Programs: All

Material Weakness over Financial Reporting

Repeat Finding: Yes; 2024-001

Auditee's Corrective Action Plan:

In 2025, the Bureau of Accounting and Payroll (BAPS) developed and provided training to personnel for monthly and year-end financial reporting functions and closeouts. Training is administered with a focus on the core tasks of accounting personnel and is administered for all newly hired staff. To supplement the training, BAPS developed and provided accounting personnel with a checklist outlining the steps for both monthly and year-end reporting processes. The checklist is available on the BAPS SharePoint includes steps such as:

- Reviewing and confirming accuracy of contra balances (debit liability, credit asset, etc.);
- Confirming review of P&L activity year over year;
- Checking Retained Earning Balance; and
- Confirming that all financials reconcile appropriately

In addition to these steps, the checklist also includes the requirement that accounting personnel perform reconciliations as a standard process.

A variance analysis is not included in the guiding checklist because it is already a BAPS standard practice for accounting personnel to perform variance analysis while completing monthly and year-end financial reporting functions.

Specific activities that the City plans on executing to remediate this finding in FY2026 are as follows:

- Develop and publish a formal Standard Operating Procedure (SOP) for fund closeouts and reporting.
- Develop more enhanced monthly reconciliation processes.
- Revise the monthly and year-end process checklist to formally incorporate flux/variance analysis.
- Continue to recruit and hire additional personnel to support preparation of financial statements.

Contact Person:

Danae Moore, Finance Manager

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-002

Programs: All

Material Weakness over Cash and Cash Equivalents

Repeat Finding: Yes; 2024-002

Auditee's Corrective Action Plan:

In 2025, BAPS developed and provided training to BAPS personnel for monthly and year-end financial reporting functions and closeouts. Training is administered with a focus on the core considerations of accounting personnel and is administered for all newly hired personnel. To supplement the administered training, BAPS developed and provided accounting personnel with a checklist outlining the steps for both monthly and year-end reporting processes. The checklist is available on the BAPS SharePoint and includes steps such as:

- Reviewing and confirming accuracy of contra balances (debit liability, credit asset, etc.).
- Confirming that the P&L activity year over year has been reviewed.
- Checking Retained Earning Balance.
- Confirming that all financials tie out appropriately.

Monthly bank reconciliation completeness became a part of the monthly closing process in October 2025.

Additionally, starting in June of 2025 it became standard practice within BAPS to perform bank reconciliations monthly by individual bank account for all transactions incurred within the month. Once the bank statements are fully reconciled, a Workday system task is triggered for supervisory personnel review and approval.

Challenges identified by BAPS, pertaining to cash related accounts, include the inability to identify payments in a timely manner and a lack of invoicing. This leads to retro-active posting of transactions to the general ledger and the inability to reconcile those transactions in a timely manner. To help address this issue, BAPS will complete journey mapping for the individual accounts to identify process enhancements and remediations. Process assessments will be completed by June 2026.

Additionally, one major challenge identified by BAPS is that incorrect information was erroneously introduced to Workday during the system migration in 2022. Unreconciled payments and transaction information that predate the system migration exist within the Workday platform. The presence of this old and erroneous data in Workday leads to the identification of large unexplained balances during the reconciliation process. The Baltimore City Department of Finance is aware of this challenge and is actively working with consultants to resolve unreconciled items that were brought into Workday during implementation erroneously. We are looking to have a resolution in place by June 2026.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-002 (continued)

Auditee's Corrective Action Plan: (continued)

The Department of Finance is developing standard operating procedures for bank reconciliations due to be completed by May 2026.

Contact Person:

Danae Moore, Finance Manager

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-003

Programs: All

Material Weakness over Grant Accounting Function

Repeat Finding: Yes; 2024-003

Auditee's Corrective Action Plan:

Over the past several years, the City has implemented Workday as the primary Enterprise Resource Planning (ERP) system which consolidated Human Resources, Payroll, Financial Accounting, Procurement, Supplier Accounts, Banking, and Grants Management processes into a single platform. The City continues to refine business processes by creating and expanding new policies, procedures, and SOPs and by implementing technology solutions such as dashboards or reconciliation functions to further strengthen their internal control environment.

Additionally, GMO, in cooperation with DOF, have completed the following steps to address this finding:

- Implemented checks and balances to the Workday grant setup and maintenance functions, including a monthly worktag inactivation report to prevent improper billing; as well as verification of subaward status before final award setup approval.
- Implemented a mandatory requirement for agencies to enter billing milestones into their award setup to monitor upcoming drawdown dates and confirm appropriate invoicing has taken place.
- Implemented two new Administrative Manual policies, 413-51 Subrecipient Monitoring and Management, and 413-21 Federal Grants Registration and Unique Entity Identifier to standardize subaward activity and reduce error.
- Started developing new grants management handbook to standardize grant management processes throughout the City.
- Hosted biweekly grants management training sessions for the City and published recordings, slides and supplemental materials on the Grant Management SharePoint site. These sessions focused on grants-related topics such as:
 - City-wide grant updates and triaging grant-related questions.
 - Monitoring subrecipients with supporting templates for risk assessments, metrics tracking, expenditure tracking, and narrative reporting.
 - Setting up subrecipients and subawards in Workday as well as updates to GMO's approval process to ensure subawards are identified.
 - Setting up agency awards concurrently in real-time and providing live feedback.
 - 2 CFR 200 standards and requirements for subrecipient monitoring and financial management, with supporting how-to guides, subrecipient vs. contractor handouts, and a 2 CFR 200 desk reference.
 - Assigning billing and reporting deadlines and assigning roles and responsibilities in Workday.
 - Recruited and hired for BAPS Grants accounting positions.

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-003 (continued)

Auditee's Corrective Action Plan: (continued)

To further address this finding, the City plans to continue implementing and utilizing Workday capabilities to further improve efficiency, timeliness, and accuracy. Furthermore, the City plans to continue developing and refining business processes to close gaps and strengthen internal controls, enhance compliance, and drive more consistent adherence to established policies and procedures.

Specific activities that the City plans on executing to remediate this finding in FY2026 are as follows:

- Implement monitoring and verification procedures to ensure that agencies enter billing milestones into their award setup to confirm policy adherence.
- Continue to hold monthly city-wide training sessions throughout FY2026 on grant related topics, and develop additional materials such as checklists to assist agencies and subrecipients with grant reporting.
- The GMO in partnership with the City Administrator's Office and BAPS, will host quarterly grant coordination meetings to proactively assess the accuracy of agency subrecipient monitoring materials and general grant management. The GMO will require a grant management representative from each agency, in alignment with the City's Administrative Manual policy 413-00 Grants Management and Administration, to attend the meetings and provide requested grant information to GMO as well as speak on specifics regarding the agency's grants.
- GMO will retain documentation provided at each quarterly meeting on its Grants Management SharePoint site and require agencies to place copies of all subrecipient monitoring documentation requested in Workday for ease of access.
- Finalize the design and implementation of the grants management dashboard within Workday.

Contact Person:

Paulette Stiff, Accounting Systems Administrator with BAPS

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-004

Programs: All

Material Weakness over Water and Wastewater Accounting

Repeat Finding: Yes; 2024-004

Auditee's Corrective Action Plan:

The City's water and wastewater utilities system is fully automated in establishing accurate revenue and accounts receivable balances. The only component that is not automated is the Allowance for Doubtful Accounts, which is an estimate of uncollectible receivables that are expected to be written off. This process cannot be automated because it requires evaluating a number of factors based on historical payment data, customer information and trends and in compliance with accounting standards. This allowance is calculated monthly and undergoes multiple rounds of internal review and approval, including oversight by the Department of Finance, ensuring accuracy and proper governance. These controls ensure compliance with GAAP and mitigate risk.

In the first six months of FY2026, the Department of Public Works (DPW) has successfully billed an average of 99.57% of accounts on time. The billing system follows automated processes and is consistently billing most accounts on schedule and accurately. While there are a limited number of accounts which were not billed timely, it is typically due to an underlying issue such as data discrepancies, account status changes, or customer-specific exceptions that require resolution before billing can occur.

To further address this finding in FY2026, DPW will draft formal written procedures for waste and wastewater utilities billing in accordance with the automated policies operating in the billing system. Included within these policies will be guidance on effectively monitoring capital projects to ensure accounting compliance and mitigate risk. Written procedures will be developed and implemented by December 2026.

Contact Person:

LaToya Curtis, Chief of Staff

Completion Date:

December 31, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-005

Programs: All

Material Weakness over Fixed Asset Accounting

Repeat Finding: Yes; 2024-005

Auditee's Corrective Action Plan:

The City has utilized technology solutions, business process improvement, and staffing to help remediate this finding. The City also continues to refine business processes and technology solutions to further strengthen their internal control environment.

Over the past several years, the City has implemented Workday as the primary Enterprise Resource Planning (ERP) system, which includes a fixed asset module (Workday Business Asset) that was implemented in FY 2023. As a result of this implementation, the City now:

- Runs depreciation reports? monthly rather than at the end of the year.
- Runs monthly reports which reconcile the subsidiary fixed module to the general ledger.
- Calculates year end depreciation.

Additionally, a new Workday Asset Tracking Specialist security role is now staffed within each agency. This Asset Tracking Specialist is responsible for reviewing the fixed asset listing and working with the Department of Finance to confirm that assets are capitalized properly. Likewise, BAPS has initiated the necessary adjustments to track CWIP balance. It can now be accessed via reporting and will be reconciled to the general ledger monthly.

In addition to technology solutions, the City hired a Capital Accounting Supervisor in FY 2026 who is responsible for reviewing the fixed asset listing and working with the Department of Finance to confirm that assets are capitalized properly.

Furthermore, the City developed a Capital Project Close Out Process Standard Operating Procedure (SOP) in FY 2025 to close capital projects in Workday. This process confirms the accuracy and timeliness of capitalization as well as the depreciation of capital assets.

To further address this finding, in September of 2025, the City began to develop formal written Capital Accounting Policies and Procedures starting with the closeout of Capital projects. The Department of Finance will conduct weekly meetings, facilitate trainings monitor with agency capital project managers to ensure proper monthly reconciliation of capital projects to alleviate the number of post year-end adjustments.

Contact Person:

Robin Harricharan, Capital Manager

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-006

Programs: All

Material Weakness over Information Technology Security

Repeat Finding: Yes; 2024-006

Auditee's Corrective Action Plan:

The Baltimore City Office of Information & Technology (BCIT) is actively working to address these recommendations. Our plan of action is as follows:

Vulnerability Management

A secure IT environment is a top priority and in 2025 the City made significant strides in addressing its vulnerabilities. In January 2025, BCIT strengthened its security leadership by appointing a Deputy Chief Information Security Officer with deep expertise in vulnerability management. Following this appointment, the Vulnerability Management program was comprehensively redesigned to accelerate remediation efforts, reduce enterprise risk, and address long-standing historical vulnerabilities.

Since the program's redesign, BCIT has made measurable progress in reducing vulnerability-related risk across the environment. Remediation efforts are guided by a risk-based prioritization model leveraging the Nessus Vulnerability Priority Rating (VPR) that focuses on vulnerabilities with the highest impact rating as well as instance counts for the greatest potential impact. This approach enables the organization to efficiently eliminate large concentrations of risk through targeted remediation, while lower-volume, aged vulnerabilities continue to be addressed as resources allow.

In addition, the BCIT achieved substantial remediation of legacy vulnerabilities, with critical vulnerabilities reduced by 59.6% and high vulnerabilities reduced by 47.9%. Several factors contributed to this significant improvement.; The ongoing computer refresh initiative played a key role in reducing the vulnerability backlog while simultaneously improving system reliability and security posture. By replacing the legacy devices with modern, fully remediated hardware and operating systems, the initiative accelerated risk reduction..

In August 2025, the Vulnerability Management Team (VMT) further institutionalized these improvements by implementing a recurring remediation cadence with agencies, ensuring more sustained progress. Enhanced reporting was also deployed to provide improved visibility into all historical vulnerabilities, risk trends, and remediation performance.

A legacy vulnerability is considered one that is one year or older. Therefore, if new vulnerabilities are not remediated within a year, they will become legacy vulnerabilities. Given limited staffing resources, BCIT's goal for CY26 is to ensure the number legacy high and critical vulnerabilities remain stable at their current levels. The VMT will continue a sustained focus on timely remediation and continuous reduction of overall organizational risk to reduce additional legacy vulnerabilities.

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-006 (continued)

Enterprise-wide Risk Assessment

Cybersecurity preparedness is critical to network safety. Over 2025, BCIT's Information Security Team reviewed various governance, risk and compliance (GRC) software applications to select the optimal tool that will allow the city to reduce its overall risk. BCIT is currently working with the Bureau of Procurement to determine the appropriate purchasing vehicle. Depending on the procurement path selected, estimated completion will be between December 2026 and December 2027.

Operating System Upgrade and Disaster Recovery Testing

In August 2025, BCIT and the Department of Finance worked together to fund a new position, the Director of Revenue Systems Architecture. This new position is overseeing the mainframe system upgrade and the disaster recovery test. The plan is to upgrade the software during the spring of 2026 and to execute a mainframe disaster recovery test at a secondary data center in the summer of 2026.

Contact Person:

Leyla Layman

- Responsible for completion of this corrective action plan

Lawana Gibson

- Responsible for monitoring audit finding process, serving as the point of contact for external auditors, and coordinating responses to audit findings.

Completion Date:

Varying dates through December 2027

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-007

Programs: All

Material Weakness over Debt Accounting and Debt Compliance

Repeat Finding: No

Auditee's Corrective Action Plan:

In accordance with the bond indenture, the City has disclosed the coverage issue and the City will engage an independent consulting engineer to review rates, operations and financial performance. The RFP will be posted in January 2026 and the City will consider and implement the engineer recommendations to support long term financial stability while continuing to meet regulatory requirements.

To further address the audit recommendation and strengthen the City's ability to monitor debt compliance requirements the Department of Public Works (DPW), in coordination with the Department of Finance (DOF), will establish a formal, documented process for DPW to review and monitor revenue, collections and expenditure trends monthly to ensure debt covenant compliance and to provide information to ensure timely operational adjustments.

DOF is developing additional financial reports that will make this information more easily accessible to the agency on a monthly basis. This report will be implemented by February 28, 2026.

Additionally, DPW and DOF will jointly develop written procedures by Q3 FY2026 that define roles, how debt compliance metrics will be monitored, what information must be exchanged monthly, and how potential issues will be escalated. These procedures will detail the types of adjustments that affect covenant calculations and the expectations for documentation and cross department review. Draft procedures will be finalized with DOF by Q4 FY2026 and fully implemented in early FY2027.

In addition, DPW and DOF will work together to review and monitor revenue, collections and expenditure trends monthly to ensure debt covenant compliance and to provide information to ensure timely operational adjustments. Meeting outputs will include documented follow-up items and agreed upon next steps

Through these actions, the City will implement a measurable and sustainable process that provides year-round visibility into debt compliance risks and significantly enhances the City's internal controls over financial reporting and debt covenant management.

Contact Person:

LaToya Curtis, Chief of Staff

Completion Date:

June 30, 2027

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-008

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.218 Community Development Block Grants/Entitlement Grants

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Auditee's Corrective Action Plan:

Over the past several years, the Consolidated Planning Division has been conducting a widespread effort to ensure programmatic compliance with all City and Federal requirements. To date, it has prioritized:

- Reducing the grant's at-risk financial exposure from approximately \$28M in FY23 to \$1.03M in FY25.
- Implemented moving all NPO operating contracts to the same Period of Performance (July 1 – June 30 of the grant year) to ensure timely expenditure of funds and reduce compliance burden on staff.
- Implemented the use of a form agreement approval process for the Board of Estimates (BOE) which reduced the lag time for contract execution and subsequent reimbursement from over 12 months, to approximately 2 months once the executed grant agreement has been received from HUD and approved by the BOE.
- Standardized required subrecipient activity reporting and requests for reimbursement in Neighborly (the City's reporting system of record for the CDBG grant program) to a quarterly basis.
- Required all supporting documentation be submitted and reviewed quarterly to eliminate the possibility of overpayment or reimbursement for ineligible activities.
- Hired a Director of CDBG finance to improve fiduciary and compliance oversight of federal funds.
- Ensured the HUD-required Cash-on-Hand report is entered into a new screen in HUD's system of record - Integrated Disbursement and Information System (IDIS) - (reporting that was previously collected through Federal Financial Report (FFR)/Standard Form 425 (SF-425) on a timely basis.

Corrective Action Plan:

- A new Director of CDBG Finance will be hired before the end of FY26.
- The new Director of CDBG Finance will be provided training to complete the Cash on Hand Report and will cross-train additional staff on the completion of this report to ensure redundancy.
- Supporting documents will be kept on the divisional shared drive in a clearly named subfolder.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-008 (continued)

Contact Person:

Mary Correia, Deputy Commissioner
David Fielder, Assistant Commissioner

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-009

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunity for Persons with AIDS

Material Weakness in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2024-013

Auditee's Corrective Action Plan:

MOHS will strengthen internal controls over federal reporting to ensure accuracy, completeness, and compliance with HUD and Uniform Guidance requirements. Specifically, MOHS will implement a documented reconciliation process requiring all HOPWA expenditures reported in the Federal Financial Report (FFR) to be reconciled to the general ledger prior to regular submission, with supervisory review and approval documented.

MOHS will establish a formal reporting calendar and standardized checklist to ensure timely preparation, review, and submission of all required HUD reports, including the FFR, Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting (FSRS), and the Consolidated Annual Performance and Evaluation Report (CAPER).

- Written procedures will be developed to clearly define staff roles and responsibilities for federal reporting and FFATA compliance, including identification of reportable first-tier subawards and documentation of FSRS submissions. MOHS will also provide targeted training to program and fiscal staff responsible for federal reporting and will conduct periodic internal monitoring to verify compliance with 2 CFR §200.303 and 2 CFR Part 170.

MOHS will require grant staff to attend GMO monthly training sessions and review GMO provided training materials pertaining to grant management, grant reporting, and subrecipient monitoring and will require grant staff to review and comply with Administrative Manual policies 413-00 through 413-70 pertaining to all aspects of City-wide grant management.

- Per the GMO's guidance, MOHS will add award reporting tasks to all grant awards in Workday, the City's financial system of record, to ensure timely completion of all grant reporting as well as upload regular reports into Workday.

Contact Person:

Sade Creighton-Wade, Chief of Fiscal Services

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-010

U.S. Department of Housing and Urban Development (HUD)

AL No. 14.241 Housing Opportunity for Persons with AIDS

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-014

Auditee's Corrective Action Plan:

MOHS will enhance and formalize subrecipient monitoring procedures to ensure full compliance with Uniform Guidance requirements. Subrecipient agreement templates will be revised to require inclusion of the subrecipient's Unique Entity Identifier (UEI) and Federal Award Identification Number (FAIN) for all subawards, in accordance with 2 CFR §§25.300 and 200.332.

MOHS has previously developed subrecipient risk assessment and monitoring tools for the Continuum of Care (CoC) program. These tools and procedures will be reviewed, updated as needed, and expanded to apply to all MOHS grants, including HOPWA. This includes documented risk assessments, monitoring plans, and verification that required Single Audit reports are obtained, reviewed, and retained when applicable.

MOHS will maintain centralized subrecipient monitoring files containing executed agreements, audit reviews, monitoring documentation, and follow-up actions. Program and fiscal staff will receive training on updated subrecipient monitoring policies and documentation standards to ensure consistent implementation across all funding sources.

MOHS will utilize the GMO's subrecipient monitoring templates provided on their centralized SharePoint platform which include risk assessments, reporting forms, expenditure forms, and metrics forms to ensure all required subrecipient monitoring reporting is completed. Additionally, MOHS will require all grant staff to attend GMO monthly trainings and quarterly grant monitoring meetings to ensure subrecipient monitoring is being conducted and completed. MOHS will also require all grant staff to familiarize themselves with Administrative Manual policy 413-51 Subrecipient Monitoring and Management, which specifies all city-wide requirements for subrecipient monitoring. MOHS will maintain copies of all subrecipient monitoring documents in Workday, the City's financial system.

Contact Person:

Sade Creighton-Wade, Chief of Fiscal Services

Completion Date:

September 30, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-011

U.S. Department of Labor

**AL No. 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA)
Cluster**

**Significant Deficiency in Internal Controls and Noncompliance over Activities Allowed or
Unallowed and Allowable Costs/Cost Principles (Payroll)**

Repeat Finding: No

Auditee's Corrective Action Plan:

MOED follows the standard process and employees' clock in/out at timeclock or enter their time; prior to pay period close, that time is reviewed and approved as required. MOED currently runs a report named "Audit TT - Workers with Time Submitted but Not Approved" two hours prior to the final payroll submission deadline to identify timesheets that have been submitted by employees but not yet approved as of the morning following the close of the payroll period. MOED HR will run the "Audit TT - Workers with Time Submitted but Not Approved" report 30 minutes prior to the payroll submission deadline and will ensure that all timesheets are reviewed and approved by supervisors prior to final payroll processing.

Contact Person:

David Hagans, Chief Financial Officer
Jasmine Armstrong, Fiscal Operations Director
Riley Grant, Chief Contracts Officer

Completion Date:

March 1, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-012

U.S. Department of Labor

**AL No. 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA)
Cluster**

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Auditee's Corrective Action Plan:

MOED will strengthen its fiscal reporting controls to ensure all required fiscal reports are submitted timely and in accordance with the grantor's established timetable. This corrective action includes formal distribution of the grantor's fiscal reporting schedule to responsible staff, implementation of internal calendar tracking for all fiscal reporting deadlines, and enhanced monitoring procedures to ensure deadlines are met and escalated when necessary.

Contact Person:

David Hagans, Chief Financial Officer
Jasmine Armstrong, Fiscal Operations Director
Riley Grant, Chief Contracts Officer

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-013

U.S. Department of Labor

**AL No. 17.258, 17.259, 17.278 Workforce Innovation and Opportunity Act (WIOA)
Cluster**

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Auditee's Corrective Action Plan:

Notice of Award (NOA):

To strengthen internal controls, MOED will establish separate grant worktags for all parts of the grant award to ensure the grant reference number is unique within the Workday award setup.

UEI Subaward Validation:

As a corrective action, Contracts Specialist training has been updated to require verification and documentation of the sub-recipient's Unique Entity Identifier (UEI) through SAM.Gov as part of the subaward setup process.

MOED will require grant staff to familiarize themselves with Administrative Manual policy 413-21 Federal Grant Registration and Unique Entity Identifier, which requires UEI verification and identification in the City's financial system of record for all subrecipients.

Subrecipient Monitoring:

MOED does maintain a standardized sub-recipient monitoring checklist designed to ensure subawards are administered in compliance with applicable federal statutes, regulations, and the terms and conditions of the subaward as well as relevant supporting documentation. FY2025 sub-recipient monitoring was not scheduled in accordance with the monitoring timeframes outlined in the terms and conditions of the grant award. Management acknowledges this oversight and will ensure that all subrecipient monitoring is scheduled and conducted timely in accordance with the monitoring timeframes outlined in the award.

Review of Subrecipient Single Audit Report:

MOED performs a review of subrecipient Single Audit reports during the technical proposal evaluation and confirms the subrecipient's inclusion on the State of Maryland's Eligible Training Provider List (ETPL). Due to document volume size, this documentation has not historically been included in BOE-approved subrecipient agreements or retained within Workday award files.

As a corrective action, MOED will formally incorporate ETPL verification into subrecipient agreements. Single Audit reports will be retained separately from the BOE approval package and uploaded to the applicable Grant Award record in Workday to ensure consistent documentation and accessibility.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-013 (continued)

Auditee's Corrective Action Plan: (continued)

MOED will utilize the GMO's subrecipient monitoring templates provided on the centralized SharePoint Grants Management platform which include risk assessments, reporting forms, expenditure forms, and metrics forms to ensure all required subrecipient monitoring reports are completed. Additionally, MOED will require all grant staff to attend GMO monthly trainings and quarterly grant monitoring meetings to ensure subrecipient monitoring is being conducted and completed. MOED will also require all grant staff to familiarize themselves with Administrative Manual policy 413-51 Subrecipient Monitoring and Management, which specifies all City-wide requirements for subrecipient monitoring. MOED will maintain copies of all subrecipient monitoring documents in Workday, the City's financial system of record.

Contact Person:

David Hagans, Chief Financial Officer
Jasmine Armstrong, Fiscal Operations Director
Riley Grant, Chief Contracts Officer

Completion Date:

September 30, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-014

U.S. Department of Treasury

AL No. 21.027 American Rescue Plan Act (ARPA)

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: **Yes; 2024-015**

Auditee's Corrective Action Plan:

The Recovery Office will complete a review of all executed subgrant agreements to confirm that the correct Unique Entity Identifier (UEI) and Federal Award Identification Number (FAIN) appear in the agreement.

- This review will exclude Interagency Agreements with City agencies since they are not considered subrecipients, but as the prime recipient, the City of Baltimore.
- This review will also exclude any agreements related to projects classified under Expenditure Category (EC) 6.1 in ARPA SLFRF guidance. According to Frequently Asked Questions (FAQs) issued by the U.S. Department of Treasury, this EC does not give rise to a subrecipient relationship, therefore UEI information is not required.
- For any subgrant agreements with an incorrect or missing UEI or FAIN, the Recovery Office will submit a single memorandum that presents correct UEIs and FAIN to the Board of Estimates (BOE) to ensure that the official record has correct UEI and FAIN information.

We believe there is a direct conflict between Treasury guidance and 2 CFR 200 regarding the requirement for active SAM.gov registration. Treasury does not require subrecipients to maintain an active SAM.gov registration and instead permits the use of alternative screening questions in lieu of an active registration.

Treasury does not collect individualized subrecipient data for subawards at or below \$50,000. Each of these three awards are at or below that threshold, therefore the SAM.gov information, including the subrecipient UEI, registration, or the alternative screening questions, were not collected. The total amount of funding for the three identified subrecipients combined is \$100,000.

The Recovery Office will require that all subrecipients fully register in SAM.gov. The Recovery Office will require that agencies provide a 30-day window to allow all subrecipients to fully register or funds will be withheld until the subrecipient can fully register to demonstrate the organization is not suspended or debarred.

In those cases where the Recovery Office is unable to withhold disbursements for noncompliant subrecipients, the Recovery Office will issue a Corrective Action Plan or issue a finding in the subrecipient's closeout letter.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-014 (continued)

Auditee's Corrective Action Plan: (continued)

For any grants that expired, if payments occurred outside the period of performance, and did not have written justification for and approval of an extension to the allowable closeout period, the Recovery Office will require that the agency to take the agreement back to the Board of Estimates for a retroactive extension.

In certain cases, such as when extended monitoring or implementation of corrective action items go beyond the period of performance, a payment may be made outside of the allowable closeout period. According to 2 CFR 200.344c, "The recipient must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the conclusion of the period of performance. A subrecipient must liquidate all financial obligations incurred under a subaward no later than 90 calendar days after the conclusion of the period of performance of the subaward (or an earlier date as agreed upon by the pass-through entity and subrecipient). When justified, the Federal agency or pass-through entity may approve extensions for the recipient or subrecipient." In these cases, the Recovery Office will assure there is written justification for the extension on liquidating all financial obligations.

Contact Person:

Elizabeth Tatum, Director

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-015

U.S. Department of Health and Human Services

AL No. 93.686 Ending the HIV Epidemic: A Plan for America

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-022

Auditee's Corrective Action Plan:

In FY 2025 BCHD developed an internal subrecipient monitoring policy awaiting final approval from the department's executive leadership. Due to the appointment of a new Health Commissioner and changes in leadership, the approval process within the department restarted. The following steps were completed in 2025.

- Subrecipient vs. Contractor determination checklist that are required to be completed by staff when submitting contract request to Contracts and Compliance team.
- Compliance team created and managed the comprehensive subrecipient monitoring tracker via Smartsheets, which houses SAM.gov verifications, subrecipients' audit reports and final monitoring reports.
- Created fiscal and programmatic baseline monitoring tools based on 200 CFR standards.
- Updated subrecipient contract agreement budget templates to include the Federal Award Identification Number (FAIN) and subrecipient's UEI.
- BCHD's Director of Contracts and Compliance began conducting meetings with program directors to discuss monitoring processes and clarify federal requirements.
- Hired a Compliance Analyst.

Specific activities BCHD plans on executing to remediate this finding in FY 2026 are as follows:

- Retrain contract administrators to thoroughly review subrecipient budget templates to ensure both the FAIN and subrecipient's UEI are included.
- Conduct separate workshops with division leaders and programs directors to review all grant awards and compliance requirements for each award.

BCHD will utilize the GMO's subrecipient monitoring templates provided on their centralized SharePoint platform which include risk assessments, reporting forms, expenditure forms, and metrics forms to ensure all required subrecipient monitoring reporting is completed. Additionally, BCHD will require all grant staff to attend GMO monthly trainings and quarterly grant monitoring meetings to ensure subrecipient monitoring is being conducted and completed. BCHD will also require all grant staff to familiarize themselves with Administrative Manual policy 413-51 Subrecipient Monitoring and Management, which specifies all City-wide requirements for subrecipient monitoring. BCHD will maintain copies of all subrecipient monitoring documents in Workday, the City's financial system of record.

Contact Person:

Nkenge Williams, Director of Audits

Completion Date:

June 30, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-016

U.S. Department of Health and Human Services

AL No. 93.914 HIV Emergency Relief Project Grants

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-025

Auditee's Corrective Action Plan:

In FY 2025 BCHD developed an internal subrecipient monitoring policy awaiting final approval from the department's executive leadership. Due to the appointment of a new Health Commissioner and changes in leadership, the approval process within the department restarted. The following steps were completed in 2025.

- Created Subrecipient vs. Contractor determination checklist required to be completed by staff when submitting contract request to Contracts unit.
- Compliance team created and managed the comprehensive subrecipient monitoring tracker via Smartsheet, which houses SAM.gov verifications, subrecipients' audit reports and final monitoring reports.
- Developed fiscal and programmatic baseline monitoring tools based on 200 CFR standards.
- Updated subrecipient contract agreement budget templates to include the Federal Award Identification Number (FAIN) and subrecipient's UEI.
- BCHD's Director of Contracts and Compliance began conducting meetings with program directors to discuss monitoring processes and clarify federal requirements.
- Hired a Compliance Analyst.

Specific activities BCHD plans on executing to remediate this finding in FY 2026 are as follows:

- Retrain contract administrators to thoroughly review subrecipient budget templates to ensure both the FAIN and subrecipient's UEI are included. If either one is missing from the template, the contract package will be returned to the staff who initiated the contract process and instruct to include those items or the contract process will not move forward.
- During bi-weekly fiscal office hours remind staff of the requirement to include both the FAIN and UEI in all agreements.
- Conduct separate workshops with division leaders and programs directors to review all grant awards and compliance requirements for each award.

BCHD will utilize the GMO's subrecipient monitoring templates provided on their centralized SharePoint platform which include risk assessments, reporting forms, expenditure forms, and metrics forms to ensure all required subrecipient monitoring reporting is completed. Additionally, BCHD will require all grant staff to attend GMO monthly trainings and quarterly grant monitoring meetings to ensure subrecipient monitoring is being conducted and completed.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-016 (continued)

Auditee's Corrective Action Plan: (continued)

BCHD will also require all grant staff to familiarize themselves with Administrative Manual policy 413-51 Subrecipient Monitoring and Management, which specifies all city-wide requirements for subrecipient monitoring. BCHD will maintain copies of all subrecipient monitoring documents in Workday, the City's financial system of record.

Contact Person:

Nkenge Williams, Director of Audits

Completion Date:

May 31, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-017

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based Programs

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: Yes; 2024-027

Auditee's Corrective Action Plan:

To address reporting findings, in FY 2025 BCHD developed a Grants Management Standard Operating Procedure manual that continues to be updated as processes are adjusted to ensure compliance with all grant awards. Additionally, BCHD fiscal has completed the following steps to address this finding:

- Restructured the fiscal grants management team to strengthen internal controls around grants management, standardize processes and improve efficiency.
- Conducted small group training within the newly formed teams around the specifics of job responsibilities and requirements.
- Created an internal grants tracker in Smartsheet to include all grant award periods, reporting requirements and due dates.
- Compliance team entered required data in SAM.gov for FFATA reporting.

Specific activities BCHD plans on executing to remediate this finding in FY 2026 are as follows:

- Conduct separate workshops with division leaders, programs directors and the compliance team to review all grant awards and compliance requirements for each award in addition to reviewing process for close out of grant awards and annual reporting requirements.
- Update the grants tracker to include both fiscal and program reporting requirements.

BCHD will require grant staff to attend GMO monthly training sessions and review GMO provided training materials pertaining to grant management, grant reporting, and subrecipient monitoring and will require grant staff to review and comply with Administrative Manual policies 413-00 through 413-70 pertaining to all aspects of City-wide grant management.

Per the GMO's guidance, BCHD will add award reporting tasks to all grant awards in Workday, the City's financial system of record, to ensure timely completion of all grant reporting as well as upload regular reports into Workday.

Contact Person:

Nkenge Williams, Director of Audits

Completion Date:

May 31, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-018

U.S. Department of Health and Human Services

AL No. 93.940 HIV Prevention Activities Health Department Based Programs

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: Yes; 2024-028

Auditee's Corrective Action Plan:

In FY 2025 BCHD developed an internal subrecipient monitoring policy awaiting final approval from the department's executive leadership. Due to the appointment of a new Health Commissioner and changes in leadership, the approval process within the department restarted. The following steps were completed in 2025.

- Created Subrecipient vs. Contractor determination checklist required to be completed by staff when submitting contract request to Contracts and Compliance team.
- Compliance team created and managed the comprehensive subrecipient monitoring tracker via Smartsheets, which houses SAM.gov verifications, subrecipients' audit reports and final monitoring reports.
- Developed fiscal and programmatic baseline monitoring tools based on 200 CFR standards.
- Updated subrecipient contract agreement budget templates to include the Federal Award Identification Number (FAIN) and subrecipient's UEI.
- BCHD's Director of Contracts and Compliance began conducting meetings with program directors to discuss monitoring processes and clarify federal requirements.
- Hired a Compliance Analyst.

Specific activities BCHD plans on executing to remediate this finding in FY 2026 are as follows:

- Retrain contract administrators to thoroughly review subrecipient budget templates to ensure both the FAIN and subrecipient's UEI are included. If either one is missing from the template, the contract package will be returned to the staff who initiated the contract process and instruct to include those items or the contract process will not move forward.
- During bi-weekly fiscal office hours remind staff of the requirement to include both the FAIN and UEI in all agreements.
- Conduct separate workshops with division leaders and programs directors to review all grant awards and compliance requirements for each award.

BCHD will utilize the GMO's subrecipient monitoring templates provided on their centralized SharePoint platform which include risk assessments, reporting forms, expenditure forms, and metrics forms to ensure all required subrecipient monitoring reporting is completed. Additionally, BCHD will require all grant staff to attend GMO monthly trainings and quarterly grant monitoring meetings to ensure subrecipient monitoring is being conducted and completed.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-018 (continued)

Auditee's Corrective Action Plan: (continued)

BCHD will also require all grant staff to familiarize themselves with Administrative Manual policy 413-51 Subrecipient Monitoring and Management, which specifies all city-wide requirements for subrecipient monitoring. BCHD will maintain copies of all subrecipient monitoring documents in Workday, the City's financial system of record.

Contact Person:

Nkenge Williams, Director of Audits

Completion Date:

May 31, 2026

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-019

U.S. Department of Health and Human Services

AL No. 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants

Significant Deficiency in Internal Controls and Noncompliance over Reporting

Repeat Finding: No

Auditee's Corrective Action Plan:

To address reporting findings, in FY 2025 BCHD developed a Grants Management Standard Operating Procedure manual that continues to be updated as processes are adjusted to ensure compliance with all grant awards. Additionally, BCHD fiscal has completed the following steps to address this finding:

- Restructured the fiscal grants management team to strengthen internal controls around grants management, standardize processes and improve efficiency.
- Conducted small group training within the newly formed teams around the specifics of job responsibilities and requirements.
- Created an internal grants tracker in Smartsheet to include all grant award periods, reporting requirements and due dates.
- Compliance team entered required data in SAM.gov for FFATA reporting.

Specific activities BCHD plans on executing to remediate this finding in FY 2026 are as follows:

- Conduct separate workshops with division leaders, programs directors and the compliance team to review all grant awards and compliance requirements for each award in addition to reviewing process for close out of grant awards and annual reporting requirements.
- Update the grants tracker to include both fiscal and program reporting requirements.

BCHD will require grant staff to attend GMO monthly training sessions and review GMO provided training materials pertaining to grant management, grant reporting, and subrecipient monitoring and will require grant staff to review and comply with Administrative Manual policies 413-00 through 413-70 pertaining to all aspects of City-wide grant management.

Per the GMO's guidance, BCHD will add award reporting tasks to all grant awards in Workday, the City's financial system of record, to ensure timely completion of all grant reporting as well as upload regular reports into Workday.

Contact Person:

Nkenge Williams, Director of Audits

Completion Date:

May 31, 2026

CITY OF BALTIMORE, MARYLAND

Corrective Action Plans Year Ended June 30, 2025

Finding 2025-020

U.S. Department of Health and Human Services

AL No. 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants

Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring

Repeat Finding: No

Auditee's Corrective Action Plan:

In FY 2025 BCHD developed an internal subrecipient monitoring policy awaiting final approval from the department's executive leadership. Due to the appointment of a new Health Commissioner and changes in leadership, the approval process within the department restarted. The following steps were completed in 2025.

- Created Subrecipient vs. Contractor determination checklist required to be completed by staff when submitting contract request to Contracts and Compliance team.
- Compliance team created and managed the comprehensive subrecipient monitoring tracker via Smartsheet, which houses SAM.gov verifications, subrecipients' audit reports and final monitoring reports.
- Developed fiscal and programmatic baseline monitoring tools based on 200 CFR standards.
- Updated subrecipient contract agreement budget templates to include the Federal Award Identification Number (FAIN) and subrecipient's UEI.
- Hired a Compliance Analyst.

Specific activities BCHD plans on executing to remediate this finding in FY 2026 are as follows:

- Retrain contract administrators to thoroughly review subrecipient budget templates to ensure both the FAIN and subrecipient's UEI are included.
- Conduct separate workshops with division leaders and programs directors to review all grant awards and compliance requirements for each award.
- Prioritize meetings with programs that have not conducted monitoring in the prior fiscal year to strategize and to ensure monitoring occurs in FY 2026.

BCHD will utilize the GMO's subrecipient monitoring templates provided on their centralized SharePoint platform which include risk assessments, reporting forms, expenditure forms, and metrics forms to ensure all required subrecipient monitoring reporting is completed. Additionally, BCHD will require all grant staff to attend GMO monthly trainings and quarterly grant monitoring meetings to ensure subrecipient monitoring is being conducted and completed. BCHD will also require all grant staff to familiarize themselves with Administrative Manual policy 413-51 Subrecipient Monitoring and Management, which specifies all city-wide requirements for subrecipient monitoring. BCHD will maintain copies of all subrecipient monitoring documents in Workday, the City's financial system of record.

CITY OF BALTIMORE, MARYLAND

**Corrective Action Plans
Year Ended June 30, 2025**

Finding 2025-020 (continued)

Contact Person:

Nkenge Williams, Director of Audits

Completion Date:

May 31, 2026

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