

**OFFICE OF THE INSPECTOR GENERAL**  
**CITY OF BALTIMORE**



**Isabel Mercedes Cumming**  
**Inspector General**

**Investigative**  
**Report Synopsis**

OIG Case # 25-0037-I

Issued: February 25, 2026



OFFICE OF THE INSPECTOR GENERAL  
Isabel Mercedes Cumming, Inspector General  
City Hall, Suite 635  
100 N. Holliday Street  
Baltimore, MD 21202



February 25, 2026

Dear Citizens of Baltimore City,

The mission of the Office of the Inspector General (OIG) is to promote accountability, efficiency, and integrity in City of Baltimore (City) government, as well as to investigate complaints of fraud, financial waste, and abuse. The following synopsis is a condensed version of the full report provided to City management officials and does not contain all investigative information. The OIG's response to the Mayor's Office response includes supplemental information.

In April 2025, the Office of the Inspector General (OIG) received complaints regarding the Office of the Mayor's (Mayor's Office) use of taxpayer funds, including City procurement cards (P-Card) for food at sporting events and internal office celebrations. The OIG's investigation identified concerns regarding the Mayor's Office's use of P-Cards, including policy violations related to P-Card purchases, delays in reconciliations, the lack of required Bureau of Procurement (BOP) P-Card waivers, expenses for internal events, and purchases of prohibited items.

The OIG reviewed the Mayor's Office P-Card spending and Workday expenditures for current mayoral P-Card holders from July 1, 2022, to November 17, 2025. According to the City's P-Card manual, certain items, such as food and flowers, cannot be purchased without a City agency submitting a waiver to the BOP for approval. The review identified the Mayor's Office did not submit required waivers for 336 P-Card transactions totaling \$167,455.06. Of those transactions, 295 were related to food or catering purchases.

The OIG learned that the Mayor's Office has spent approximately \$52,588.78 taxpayer funds on food or beverages during Baltimore Orioles and Baltimore Ravens games. Witnesses stated the food and beverage is purchased when the Mayor or Mayor's Office staff attend games in the Mayoral Suite at both stadiums. Witnesses claimed that this has been a practice of prior mayoral administrations. The investigation found P-Card transactions and expenditures related to birthday celebrations, employee appreciations, baby showers, and flowers for a selective few, including executive leadership. Additionally, correspondence reviewed from 2025 stated an executive in the Mayor's Office would like a "fresh fruit tray available to everyone in the mayor's suite daily."

The OIG learned that BOP has one employee who is solely dedicated to conducting P-Card audits for more than 200 P-Cardholders. The OIG recommends providing additional oversight and compliance resources as the City has expended more than \$36 million in P-Card transactions since June 2022. Additionally, the OIG learned that the Workday supplier invoices are reviewed by the City's Accounts Payable (AP) department, but AP predominantly relies on individual agencies to conduct their own purchasing oversight. The OIG recommends the City update its Expenditure Authorization policies to reflect Workday and provide more oversight guidelines for proper stewardship of City funds.

## **BACKGROUND**

The Department of Finance's Bureau of Procurement (BOP) established the City of Baltimore's Procurement Card Program (PCP) to facilitate small purchases of goods and services on a direct or emergency basis without requiring requisitions or purchase orders. The City's [Administrative Manual Section 309-1 \(AM\)](#) establishes the standard use of the P-Card, a charge card used by City employees for official City business. P-Cards cannot be

### **REPORT FRAUD, WASTE AND ABUSE**

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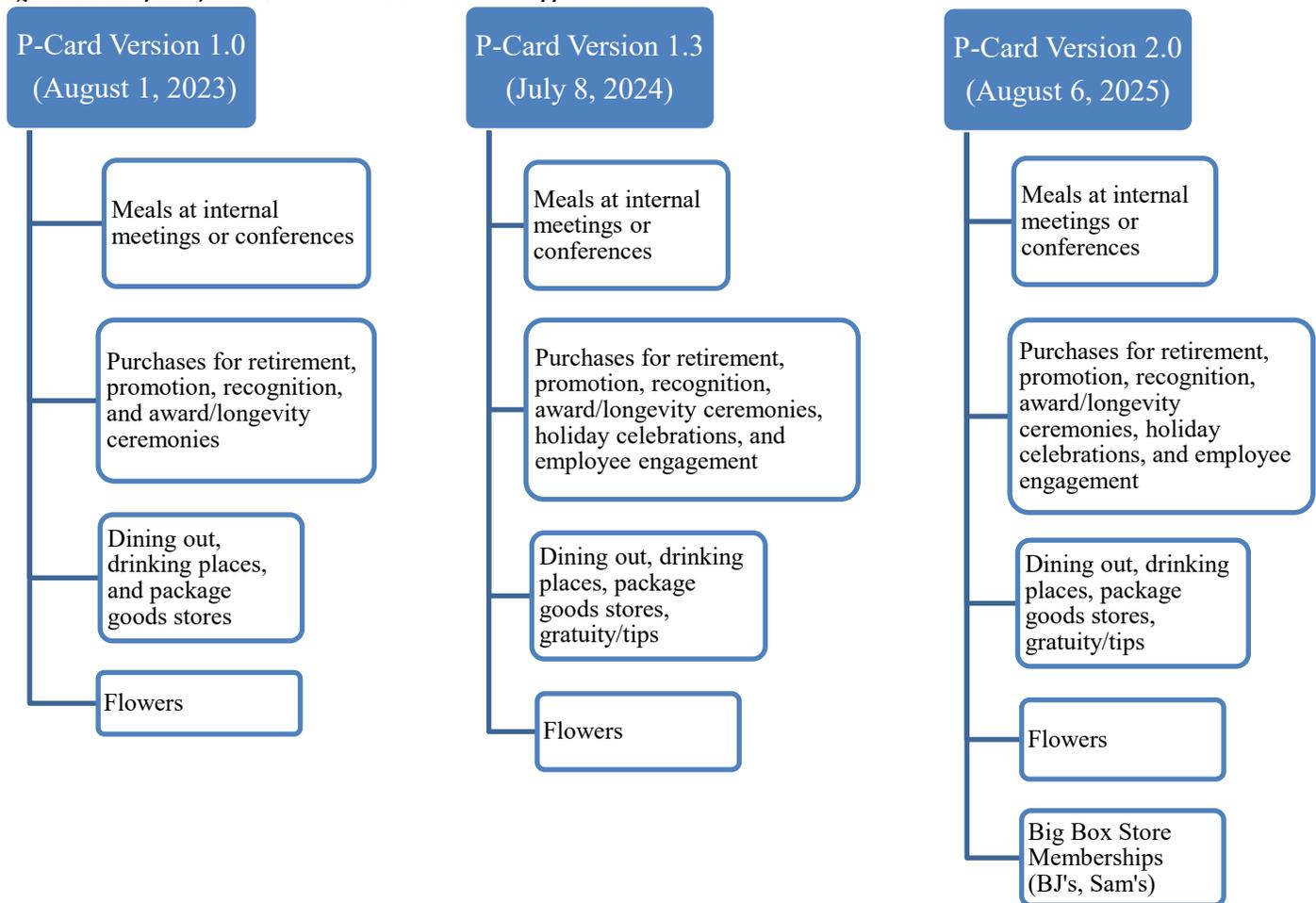
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used when a requirements contract<sup>1</sup> is in place for the intended purchase and may not be used for personal purposes.

P-Card holders must submit a P-Card Waiver to modify Merchant Category Codes<sup>2</sup> (MCCs), lift restrictions, or increase card limits. A Baltimore City Information and Technologies (BCIT) Waiver, in addition to the P-Card Waiver, is required for electronic-related purchases. The [Procurement Card User Guide](#) (P-Card Manual) provides detailed procedures for using P-Cards. BOP staff stated that **food cannot be purchased without submitting a waiver to BOP for approval**. According to all versions of the P-Card manual, **flowers are not to be purchased “for any reason.”** A BOP employee confirmed to the OIG that flowers cannot be purchased with a P-Card, regardless of whether a waiver is submitted.

Figure 1 shows examples of **prohibited purchases** throughout the different P-Card Manual versions.

**Figure 1: Examples of Prohibited Purchases Without an Approved BOP Waiver**



The City currently has over 200 P-Card holders. All City agencies are required to follow these procedures. The OIG was informed that BOP has one Program Coordinator that conducts P-Card audits. According to BOP’s P-

<sup>1</sup> Requirements contracts are agreements between a vendor and the City where the City agrees to purchase the goods exclusively from the vendor.

<sup>2</sup> MCCs are restrictions assigned to city-wide, agency, or individual P-Cards, allowing use only for certain types of purchases or merchants.

Card department, it may take BOP six to eight months to notice delayed reconciliations due to the workload. Since June 2022, the City has spent more than \$36 million in P-Card transactions across all City agencies.

## **METHODOLOGY**

The OIG interviewed BOP personnel to gain an understanding of the P-Card program, the reconciliation procedures, and other policies related to the use of City P-cards. The OIG also interviewed Mayor’s Office personnel, reviewed email correspondence, Workday invoices, P-Card policies, P-Card transactions, and submitted supporting documentation, including P-Card waivers. The OIG review of P-Card transactions focused on the time period of July 2022 to November 17, 2025.

## **OIG INVESTIGATION**

The OIG reviewed the P-Card transactions, waivers, and reconciliations for Mayoral staff from July 1, 2022, to November 17, 2025 (the Review Period) to evaluate agency spending and compliance with P-Card policies. The OIG examined all the P-Card activity during the Review Period for the Mayor’s Office P-Cards (Card 1, Card 2, Card 3, Card 4). Mayor’s Office cardholders (Cardholders) are administrative staff purchasing items for the office or at directives from Mayoral executives or Mayoral directors. Purchases for the Mayor’s Office includes the primary Mayoral office and various other mayoral offices, including, but not limited to, Office of Community Affairs, Emergency Management, Government Relations, Immigrant Affairs, and the Chief Administrator’s Office.

Table 1 shows the P-Card usage by card from July 2022 to November 17, 2025. As of November 17, 2025, the Mayor’s Office had \$45,646.38 in P-Card charges left to reconcile.

*Table 1: Summary of Mayor’s Office Card Spending (7/1/22 – 11/17/25)*

<b>P-Cards</b>	<b>NUMBER OF TRANSACTIONS</b>	<b>P-CARD SPENDING</b>
Card 1	1027	\$632,557.41
Card 2	770	\$300,986.02
Card 3	14	\$32,210.06
Card 4	36	\$36,978.88
<b>Total</b>	<b>1847</b>	<b>\$1,002,732.37</b>

The OIG received and reviewed the Mayor’s Office’s submitted waivers from the BOP between July 2022 and November 2025. The OIG also reviewed the Mayor’s Office receipts uploaded in Workday as of November 17, 2025. The OIG isolated transactions related to food, furniture, flower, and computer-related purchases. Of the sample set, the OIG identified at least 336 transactions totaling \$167,455.06 that lacked submitted waivers but would have required them (Table 2).<sup>3</sup> The review identified 295 missing waivers were for food/catering.

<sup>3</sup> Due to the magnitude of transactions, the OIG focused on transactions involving food, furniture, flower, and computer-related purchases (Sample Set Transactions) that would violate the P-Card waiver policy. The number that needed waivers could be higher.

**Table 2: Summary of Transactions that Required a Waiver from Sample Set**

Card	Number of Transactions Needing a Waiver*	Number of Waivers Submitted	Cost of Transactions Needing a Waiver*	Number of Waivers Missing	Amount in Waivers Missing
Card 2	233	8	\$114,132.25	225	\$107,473.89
Card 1	82	2	\$40,316.15	80	\$37,446.07
Card 4	27	0	\$14,399.10	27	\$14,399.10
Card 3	4	0	\$8,136.00	4	\$8,136.00
<b>TOTAL</b>	<b>346</b>	<b>10</b>	<b>\$176,983.50</b>	<b>336</b>	<b>\$167,455.06</b>

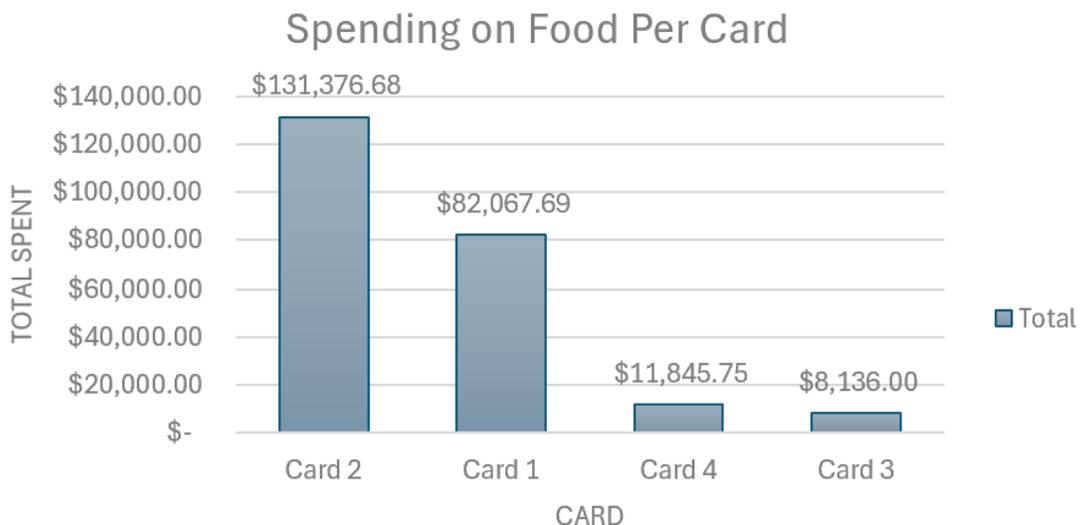
One witness stated the BOP typically takes 72 hours to review a waiver request but sometimes the Mayor’s Office doesn’t have that kind of time because Cardholders are told to “make it happen.” They went on to say that if needed, the Mayor’s Office will call the BOP to see if the request can be “pushed through,” and added that sometimes they “get to jump the line.” A witness expressed concern that if a P-Card is in their name, they could be held financially responsible for these purchases if they are not done correctly.

**Food-Related Purchases**

The OIG reviewed the Cards’ food transactions to evaluate spending in this area, including the purpose of these transactions and adherence to the P-Card Waiver requirements. The review found about 468 food-related transactions during the Review Period, totaling \$233,426.12 (Chart 1 and Table 3).

According to P-Card Manuals, food or catering was not listed as requiring a BOP waiver until August 1, 2023, when Version 1.0 was issued. After August 1, 2023, the food/catering restriction was added to the P-Card Manual, and the review identified roughly 295 transactions, totaling \$148,802.93, that would have required a BOP waiver. The OIG identified 9 submitted waivers for food by the Cardholders that match P-Card records during the Review Period, which accounts for only 3% of the 295 food transactions.

**Chart 1: Spending on Food per Card (7/1/22 – 11/17/25)**



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**Table 3: Card Spending on Food per Year (7/1/22 – 11/17/25)**

CARD	2022	2023	2024	2025	TOTAL
Card 2	\$4,721.68	\$46,282.60	\$52,729.09	\$27,643.31	\$131,376.68
Card 1	\$5,921.48	\$67,621.08	\$8,525.13		\$82,067.69
Card 4				\$11,845.75	\$11,845.75
Card 3			\$8,136		\$8,136.00
<b>TOTAL</b>	<b>\$10,643.16</b>	<b>\$113,903.68</b>	<b>\$69,390.22</b>	<b>\$39,489.06</b>	<b>\$233,426.12</b>

Table 4 shows the review’s categorization of the food-related purchases by reason, although limitations were present. Most of the spending was for City Events, Other, and the Ravens/Orioles games. The Other category includes any food/catering purchase that did not fall into the various categories, such as miscellaneous snacks and catering without an event name specified in the invoice. The OIG’s review was limited because numerous receipts were not itemized or did not include a line-item description in Workday to justify the food purchases.<sup>4</sup>

**Table 4: Food/Catering Categories per Card (7/1/22 – 11/17/25)**

<u>Food/Catering Category</u>	Card 1	Card 2	Card 3	Card 4	GRAND TOTAL
Other	\$50,207.39	\$37,623.94	\$465.00	\$1,195.10	<b>\$89,491.43</b>
Events	\$31,750.32	\$37,060.52	\$4,294.20	\$3,876.42	<b>\$76,981.46</b>
Orioles/Ravens Game		\$46,002.55		\$6,586.23	<b>\$52,588.78</b>
Meetings & Office Supplies		\$4,402.82	\$3,376.80		<b>\$7,779.62</b>
City Council		\$4,315.47			<b>\$4,315.47</b>
Cabinet Meetings		\$1,344.98			<b>\$1,344.98</b>
Acknowledgment/Celebrations	\$109.98	\$626.40		\$188.00	<b>\$924.38</b>
<b>Grand TOTAL</b>	<b>\$82,067.69</b>	<b>\$131,376.68</b>	<b>\$8,136.00</b>	<b>\$11,845.75</b>	<b>\$233,426.12</b>

The Meetings & Office Supplies category in Table 4 comprised mainly of snacks and refreshments for the Mayor’s Office, stationery supplies, and transactions that appeared to be internally catered meals. According to a witness, the purchase of snacks for the Mayor’s Office is not “out of the ordinary,” but attributes the increase in spending on food to the large increase of Mayoral staff positions. The OIG reviewed correspondence where an employee wrote that an executive in the Mayor’s Office would like a “fresh fruit tray available to everyone in the mayor’s suite daily.”

The Acknowledgment/Celebrations category in Table 4 includes catering for birthdays, retirements, and baby showers. Months after the OIG investigation began, mayoral employees said the BOP had recently been stricter on food-related purchases, encouraging cardholders to use direct supplier invoices rather than the P-Card.<sup>5</sup>

<sup>4</sup> According to AP, a memo or note detailing the reason for a purchase is not required.

<sup>5</sup> Direct supplier invoices are one-off payments of less than \$5,000 to a supplier registered on Workday.

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## Taxpayer Funds Used for Food/Beverages at Orioles and Ravens Games

The OIG learned that the City has a Mayoral Suite at Oriole Park at Camden Yards (Camden Yards) and M&T Bank Stadium (M&T Bank) for events. A review of P-Card transactions and waivers showed that taxpayer funds have been used to pay for meal and drink expenses at Camden Yards and M&T Bank during Baltimore Orioles and Ravens games. Witnesses stated that this practice has been ongoing under prior mayoral administrations.

A cardholder explained that the Mayor's Office P-Card is used when the Mayor's Office utilizes the suite, but if another agency has access to the suite, they must use their own P-Card. Cardholders explained that a card for the Mayor's Office is kept on file at Camden Yards and that Cardholders are usually not present when it is used.

During the Review Period, the Mayoral P-Cards spent \$52,588.78 at the Mayoral Suite. Of this, \$48,819.39 was spent on these Stadium vendors after the release of Version 1.0, when a waiver became a requirement for food purchases. There were no waivers for these transactions per BOP policy, nor did the OIG observe waivers submitted through Workday by the Cardholders as of November 17, 2025. Figures 3-6 show a sampling of food and drinks purchased at Camden Yards and M&T Bank Stadium.

**Figure 3: Ravens Game Invoice**

M&T Bank Stadium Premium Suites 1101 Russell Street, Baltimore, MD 21230	
2025-11-23	08:01
Baltimore Ravens v. New York Jets November 23, 2025 364 - Office of the Mayor Order #105855	
<b>PRE-ORDER</b>	
(1) The Chicken Tender and Sauce Zone	\$155.00
(1) MVP with Caesar Salad Upgrade	\$760.00
(2) Maryland Crab Cakes	\$740.00
(1) Blackbird Western French Fries	\$45.00
(2) Sistah Suites - Banana Bread Pudding Trio	\$220.00
<b>DAY OF EVENT</b>	
(2) Dasani Water (6-pack)	\$60.00
(1) Old Bay Wings	\$209.00
(1) Chicken Tenders	\$175.00
(1) Bottomless Freshly Popped Popcorn	\$45.00
<b>DESSERT</b>	
(1) Mini Sour Worms (Bag)	\$7.00
(1) Decadent Reeses Peanut Butter (single)	\$7.00
(1) Chicago-Style Cheesecake (Slice)	\$12.00
(1) Ice Cream Sundae	\$10.00
(1) Ala-mode Toppings	\$3.00
Subtotal	\$2448.00
Discount	\$-1713.60
Administrative Fee	\$293.76
	<b>Total \$1028.16</b>
Tender Amount	\$1028.16

**Figure 4: Ravens Game Invoice**

M&T Bank Stadium Premium Suites 1101 Russell Street, Baltimore, MD 21230	
2025-09-22	12:33
Baltimore Ravens v. Detroit Lions September 22, 2025 364 - Office of the Mayor Order #106889	
<b>PRE-ORDER</b>	
(1) Cookie Collection	\$60.00
(2) Minute Maid Lemonade (6-pack)	\$60.00
(2) Coca-Cola Classic (6-pack)	\$60.00
(3) Dasani Water (6-pack)	\$90.00
(2) Diet Coke (6-pack)	\$60.00
(1) The Chicken Tender and Sauce Zone	\$155.00
(2) Gold Peak Sweet Tea (6-pack)	\$80.00
(1) Bottomless Freshly Popped Popcorn	\$40.00
(1) Blackbird Western French Fries	\$45.00
(2) Ginger Ale (6-pack)	\$60.00
(2) Gold Peak Unsweetened Tea (6-pack)	\$80.00
(2) Sistah Suites - Banana Bread Pudding Trio	\$220.00
(1) MVP with Crab Mac Upgrade	\$780.00
(2) Sprite (6-pack)	\$60.00
(2) Maryland Crab Cakes	\$740.00
<b>DAY OF EVENT</b>	
(1) Fire	\$0.00
(1) Maryland Crab Cakes	\$418.00
Subtotal	\$3008.00
Discount	\$-2105.60
Administrative Fee	\$360.96
Sales Tax	\$75.80
	<b>Total \$1339.16</b>

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Figure 5: Orioles Game Invoice

**Oriole Park at Camden Yards**  
 Premium Suites  
 333 W Camden Street, Baltimore, MD 21201

2023-10-07 06:54

Baltimore Orioles ALDS Game 1  
 October 07, 2023  
 50 - Office of the Mayor  
 Order #101546  
 Attendant: [REDACTED]

**PRE-ORDER**

(2) Starry (6-pack) \$11.80  
 (2) Lipton Pure Leaf Sweet Tea 18.5oz (6-Pack) \$11.34  
 (1) Diet Pepsi (6-pack) \$5.90  
 (2) Pepsi (6-pack) \$11.80  
 (1) 1729 Pizza - 16in Classic Cheese \$11.78  
 (2) Schweppes Ginger Ale (6-pack) \$11.80  
 (1) Post Season - Bases Loaded \$347.59

(2) Maryland Crab Cakes \$124.26  
 (1) At Cost Labor Charge \$226.00  
**DAY OF EVENT**  
 (1) Fire \$28.94  
 (4) Aquafina Bottled Water 16.9oz (6-pack) \$17.88

Subtotal \$809.09

**Total \$809.09**

Tender Amount \$809.09

Figure 6: Orioles Game Invoice

Baltimore Orioles vs Cleveland Guardians  
 May 29, 2023  
 50 - Office of the Mayor  
 Order #104921  
 Attendant: [REDACTED]

**PRE-ORDER**

(1) Traditional Sliders \$27.72  
 (1) 1729 Pizza - 16in Classic Cheese \$14.71  
 (2) Boogs Baked Beans \$26.30  
 (2) Schweppes Ginger Ale (6-pack) \$11.80  
 (1) Loaded Nacho Bar \$24.61

(1) Maryland-Style Crab Dip \$39.69  
 (2) Old Bay Wings \$66.10  
 (1) Aquafina Bottled Water 16.9oz (6-pack) \$4.47  
 (2) Lipton Lemon Iced Tea 18.5oz (6-pack) \$11.34  
 (2) Hoffmans Classic Camden Frank \$50.54

(2) Pepsi (6-pack) \$11.80  
 (1) At Cost Labor Charge \$226.00

**DAY OF EVENT**

(1) Bottomless Freshly Popped Popcorn \$8.56  
 (1) Gourmet Cookies and Brownies \$14.63  
 (1) Aquafina Bottled Water 16.9oz (6-pack) \$4.47

Subtotal \$542.74

**Total \$542.74**

BOP stated that the City is required to use the catering services at Camden Yards and M&T Bank when attending games, and it receives a discount for doing so. There appeared to be discounted prices on the transaction receipts. The BOP explained that City employees can use the Mayor’s Suite and charge meals to their P-Card if they submit a waiver in advance with their meal selections. Cardholders do not have a spending limit when attending the games and may sometimes call BOP on the day of the event to have their P-Cards open for additional purchases.

The OIG reviewed email correspondence showing that the Mayoral Suite was provided to a Mayor’s Office Executive for their birthday. The P-Card was used at the Orioles game that day for \$853.71. Although gratuity and alcohol should not be paid on the P-Card, the receipt showed 2 bottles of Makers Mark whiskey were purchased for \$117.02, and gratuity was paid for \$142.28. The Cardholder explained to the OIG that the Makers Mark and gratuity had been removed from the receipt but had not yet reconciled the transaction in Workday. The OIG reviewed Workday and found the amount was credited back to the card after the OIG provided this report to City leadership.

When asked about policies or documentation regarding the practice of using P-Cards for the Mayor’s suite, BOP provided the OIG with an email sent to all employees granted access to the suite. According to the email, “food and beverages do not come with the suite...the host is responsible for ordering and purchasing food and beverages,” and later states, “P-Card purchases require authorization from the procurement office via a waiver form.”

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## Furniture and Computers

The AM listed computers and furniture, or furniture-related items, as purchases that would require a BOP waiver. Electronics is a restricted MCC on City P-Cards. A BCIT waiver is required to purchase technology-related items such as computers, software, televisions, or tablets. Once a BCIT waiver authorizing the purchase is obtained, it is sent to BOP for approval before the purchase is made. Each vendor is assigned an MCC; however, the assigned MCC may not reflect all the vendor's products. For example, the P-Card Manual [Version 2.0](#) states that if a cardholder attempts to purchase an alcoholic beverage from a retail store that predominantly sells alcoholic beverages (i.e., whose MCC code is “Alcohol”), the transaction will be declined. However, if the alcohol is purchased at a grocery store, the purchase may not be automatically declined. BOP confirmed that a cardholder may be able to make purchases for items that would otherwise require a waiver if they were bought at a store with a different MCC.

The City maintains Amazon accounts to allow cardholders to order goods that align with the City’s P-Card policies. All the electronic and furniture purchases reviewed for the Cardholders were made through Amazon, whose MCC description is “Book Stores.” According to one cardholder, waivers are not required and “you can order whatever through Amazon [because] there is no blocking.” They stated electronics can be ordered through Amazon with the Agency Director’s approval. They further explained that there are no restrictive mechanisms in place for Amazon and that the office relies on employee honesty when making purchases.

According to BOP, furniture purchases, such as folding tables and chairs, are allowed with a waiver; however, larger items, like sofas, are not permitted because the City has contracts with furniture suppliers. The OIG found that roughly \$5,144.45 was spent on furniture-related items and \$4,409.83 on computers or monitors (Table 7).<sup>6</sup> The Mayor’s Office did not submit any waivers for these purchases as required.

**Table 7: Computer and Furniture Related Purchases (7/1/2022-11/17/25)**

YEAR	TRANSACTION DATE	VENDOR	PURCHASE	AMOUNT
<b>COMPUTER/ MONITOR</b>				
2022	9/16/2022	AMAZON	SAMSUNG 32-Inch Class Smart TV with Alexa Built-in (x1)	\$ 447.99
2023	6/6/2023	AMAZON	Dell Curved Monitor(x1)	\$ 169.99
2023	6/8/2023	AMAZON	Dell Full HD LCD Monitor (x5)	\$ 699.95
2023	7/17/2023	AMAZON	Dell Curved Monitor (x1)	\$ 169.99
2023	9/21/2023	AMAZON	Dell Curved Gaming Monitor (x1)	\$ 299.99
2023	10/8/2023	AMAZON	Dell Curved Gaming Monitor (x1)	\$ 279.99
2024	1/4/2024	AMAZON	Dell Curved Screen Edge Monitor (x2)	\$ 839.98
2024	1/21/2024	AMAZON	Dell Full HD Gaming Monitor (x3)	\$ 539.97
2024	2/15/2024	AMAZON	Dell Curved Screen Edge Monitor(x1)	\$ 559.99
2024	4/19/2024	AMAZON	Apple iPad Mini Tablet 1st Generation (x3)	\$ 282.00
2023	6/3/2024	AMAZON	Dell Full HD Monitor (x1)	\$ 119.99
<b>TOTAL</b>				<b>\$ 4,409.83</b>
<b>FURNITURE</b>				
2022	9/27/2022	AMAZON	Folding Table (x1)	\$ 68.96
2022	7/21/2022	AMAZON	Two Door Mini Fridge with Freezer (x1)**	\$ 170.93
2022	8/21/2022	AMAZON	Two Door Mini Fridge with Freezer (x1)	\$ 206.50
2023	4/7/2023	AMAZON	Round Wood Cocktail Table (x20)	\$ 2,481.60
2023	5/25/2023	AMAZON	Folding Table (x1)	\$ 76.41
2023	6/8/2023	AMAZON	Folding Table (x1)	\$ 69.98
2023	6/17/2023	AMAZON	Folding Table (x3)	\$ 212.37
2023	7/29/2023	AMAZON	Drafting Stool-Chair (x1)	\$ 139.99
2023	8/17/2023	AMAZON	Black Vinyl Armchair (x4)	\$ 1,053.92
2024	2/8/2024	AMAZON	Adjustable Stool Legs (x4)	\$ 279.80
2024	10/27/2024	AMAZON	Emerald Green Velvet Loveseat	\$383.99
<b>TOTAL</b>				<b>\$ 5,144.45</b>
<b>GRAND TOTAL</b>				<b>\$ 9,554.28</b>

<sup>6</sup> The OIG found that one for \$170.93 was later returned.

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Amazon account holders can hold either an Administrator or a Requisitioner role. Administrators can manage business settings, add or remove user roles for the account, and configure payment methods and shipping addresses. Requisitioners can place orders on behalf of the organization and may add payment methods and shipping addresses if the individual payment method has been configured by an administrator.

The OIG learned that some employees are able to place and approve their own orders on Amazon. One cardholder in the Mayor’s Office was able to approve their own Amazon purchases. BOP stated they will remove this ability if they see it in the system for a City agency, but there is nothing preventing employees from adding it back.

**Expenditure for the Mayor’s Executive Staff - Employee Celebrations**

The OIG received a complaint that an expensive luncheon was held for a Mayor’s Office executive employee (Executive Employee 1) with expenses paid using a City P-Card. According to the P-Card manuals, purchases for retirement, promotion, or employee recognition events are prohibited. The OIG found that at least \$3,636.09 of City funds were spent on a farewell event for Executive Employee 1 at City Hall in 2025, with \$217 of that amount charged for a cake to a City P-Card. There was no BOP waiver for the cake purchase. Although Executive Employee 1’s departure from the City was announced, they later transitioned to a different role after the farewell event.

Workday invoices show that the following additional items were purchased for the farewell event but not on the P-Card: \$340 for a balloon arch and \$2,684.85 for catering, which included crab balls, a grilled salmon platter, meatballs, and other items. Workday also shows that \$394.24 was spent with a graphic design vendor for five foam boards featuring images of Executive Employee 1 and one board wishing them luck. Some mayoral staff members reported they did not know that Executive Employee 1 was staying within City Hall. One witness who attended the farewell event said it was “over the top,” considering that Executive Employee 1 remained employed at City Hall.

The OIG identified additional instances of taxpayer funds being used for internal celebratory events within the Mayor’s Office, including birthday and baby shower celebrations (Table 8).

*Table 8: Examples of Mayoral P-Card Spending for Celebrations and Appreciation Events (7/1/22 – 11/17/25)*

Year	Reason for Purchase	Amount	P-Card Waiver Received from BOP
2023	Mayor’s Baby Shower	\$376.40	No
2023	Thanksgiving holiday appreciation luncheon for the mayor’s administrative staff	\$1,174	Yes
2024	Birthday cake for Executive Employee 1	\$77	No
2024	Birthday event for Executive Employee 1	\$45	No

According to the P-Card Manuals, the P-Card should not be used for retirement parties, holiday parties, or employee appreciation events. The OIG found that this policy has been applied inconsistently. BOP has approved Mayor’s Office staff appreciation events but has denied waivers for similar events from other City agencies because “public funds cannot be utilized for any social functions or activities such as holiday parties, retirement/recognition parties, birthday parties, showers, welcome or farewell events, office parties, etc.” According to the BOP, it was less strict in 2023 and noted that it may deny waivers for such events; however, cardholders may reach out to the Department of Finance (DOF) director for approval after BOP denial. A witness confirmed that the Mayor’s Office hosts internal celebrations, where gifts such as plaques or fruit baskets may be

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purchased. They explained that if the Mayor’s Office receives pushback from DOF regarding a purchase, the agency Director and the DOF director will “talk it out.”

## **Expenditures for Internal Meetings and Staff Events**

Workday receipts and BOP waivers indicate that Mayoral P-Cards have been used for employee meals, including lunches for City Council members attending “post-budget appreciation” events. According to the BOP, the P-Card should not be used for such events, and the BOP should deny the waiver requests.

Mayoral staff stated City Council meetings occur at least once a month. The OIG identified at least six (6) instances during the Review Period in which a P-Card was used to cater council meetings, totaling \$4,315.47. Four (4) of these instances lacked a P-Card waiver when one would be required. The OIG found two transactions for “post-budget appreciation events,” totaling \$1,740.25. Both instances occurred in 2023, before Version 1.0, and had submitted waivers that were approved. One of the transactions—an annual crab feast submitted by a cardholder—was initially denied by the BOP because it “wasn’t a good use of City funds.” The Mayor’s Office brought the request to the DOF Executive Director, who later approved the request “on a one-time basis.” According to the BOP, the annual event with City Council occurs every year.

The OIG learned that in 2024, the BOP denied a similar request by a Mayor’s Office cardholder to use the P-Card to purchase food from a restaurant for a City Council meeting, deeming it an inappropriate use of the P-Card. The cardholder informed BOP that they were attempting to use their P-Card at a restaurant, but the card would not authorize the purchase. The BOP informed the cardholder that food purchases needed BOP approval and a waiver. The cardholder emailed the BOP stating they intended to pay the restaurant through Workday but were later told by the restaurant that the bill would have to be paid on the day of the meal. The cardholder asked if there was “any way to expedite the request [to] satisfy the invoice with the restaurant today...something like this could possibly jeopardize the Mayor’s relationship with them.” BOP instructed the cardholder to submit the waiver. The cardholder told BOP that the meal was for an event to show the mayor's “support and appreciation by celebrating with his staff and members from the City Council who were essential to the budget process.” The cardholder added that community and neighborhood leadership were not included or invited to the event.

The cardholder made two waiver submissions for this event. The original waiver submission did not include an itemized receipt. When they resubmitted the waiver, they included an invoice with \$423 in gratuities. The BOP informed the cardholder that gratuities may not be charged to the P-Card. The cardholder stated that the staff member who planned the event was not aware of the policy. The cardholder had the restaurant update the invoice to show the gratuity “as a service fee for accommodating such a large party.” The BOP denied the waiver and instructed the cardholder to submit the payment through Workday.

The OIG also found that in September 2024, \$3,376.80 was charged to the same cardholder’s P-Card at the Capital Grille. Records indicate the charge was for a dinner with the Mayor and City leaders. The submitted receipt was not itemized but showed a \$536 tip. No waiver was submitted for this expense.

## **Floral Purchases**

According to all versions of the P-Card manual, flowers are not to be purchased “for any reason.” A BOP P-Card Supervisor stated that flowers may be purchased if a waiver is submitted. The OIG found that taxpayer funds were used for floral purchases for events, employee celebrations, recognition, baby arrivals, funerals, and bereavement and condolence. The OIG identified at least 23 transactions in which the Cardholders made floral purchases totaling \$10,210.85 (Table 9). Table 10 provides examples of some purchases. \$9,437.85 was spent after the P-Card Manual prohibited the purchase. The OIG found the Mayor’s office only submitted a waiver for one transaction.

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**Table 9: Amount Spent on Flowers (7/1/22 – 11/17/25)**

TRANSACTION YEAR	AMOUNT SPENT
2023	\$ 1,491.00
2024	\$ 5,242.75
2025	\$ 3,477.10
<b>Grand Total</b>	<b>\$ 10,210.85</b>

**Table 10: Examples of Mayoral P-Card Spending on Flowers (8/2/23 – 11/17/25)**

Transaction Year	Reason	Amount
2023	Bereavement arrangement for a Department of Transportation employee	\$200
2023	Career Ascension arrangement	\$165
2024	Congratulatory baby arrangement for an employee in the Mayor’s Office of Government Relations	\$140
2024	Bereavement arrangement for a City Council member	\$189.90
2025	Congratulatory baby arrangement for the Mayor	\$193
2025	Birthday floral arrangement for City Council member	\$105.10
2025	Funeral service costs for a former City employee	\$2,500

**Alcohol Purchases, Gratuity (Tips), & Sales Tax**

The AM and P-Card Manuals prohibit the purchase of alcoholic beverages. P-Card transactions and receipts show that \$61.89 was spent on Tito’s Vodka during a Ravens game on September 24, 2023, using Card 2. The receipt also listed George’s Margarita Mix for \$3.03 and Herradura Silver tequila, which did not appear to have been charged to the card. The OIG did not find evidence that the City was reimbursed for the Tito’s Vodka purchase. The OIG also identified a charge of \$4.96 on Card 2 card for a liquor shot on June 5, 2024, during an Orioles game, but found that the total was later refunded. The review also found a P-Card purchase at the Ravens game on August 7, 2025, for Woodford Reserve bourbon whiskey with a \$100 gratuity added, for a total of \$173.50 (Figure 7). A cardholder reconciled the transaction and wrote “the attendant charged the wrong card. Card will be refunded in full.” After the OIG report was provided to management, on February 18, 2026, a credit was returned to the card for that amount in Workday.

**Figure 7: Woodford Reserve Purchase**

Premium Suites  
1101 Russell Street, Baltimore, MD 21230

2025-08-07	20:09
Baltimore Ravens v. Indianapolis Colts Pre-Season	
August 07, 2025	
364 - Office of the Mayor	
Order #379995	
Attendant: [REDACTED]	
<b>DAY OF EVENT</b>	
(1) Woodford Reserve (ltr)	\$175.00
Subtotal	\$175.00
Discount	\$-122.50
Administrative Fee	\$21.00
	<b>Total \$73.50</b>
Tender Amount	\$73.50
Gratuity	\$100.00
Payments	\$173.50

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Version 1.3 of the P-Card Manual prohibits gratuities or tips with a City P-Card. A Cardholder explained that someone's personal credit card must be used for gratuities. The review found that roughly \$795.11 was charged to the Cardholders' P-Cards for gratuities. The OIG noted that in 2023, Card 1 had an additional \$465 in gratuity charges applied to the card, and Card 2 had \$30; however, these charges occurred prior to Version 1.3.

The City is exempt from paying sales tax. According to the AM, violators of this policy must reimburse the City for any sales tax improperly paid. Receipts showed that about \$459.13 in sales tax was charged to the Cardholder's P-Card during the Review Period.

### **Unreconciled Transactions in the Mayor's Office & Split Purchasing**

During the investigation, the OIG identified concerns regarding the Mayor's Office's delay in reconciling P-Card transactions. The OIG learned that BOP notified a cardholder of an unreconciled P-Card balance of \$269,606.13 in January 2025 and again in February 2025. BOP gave the cardholder until March 7, 2025, to complete their reconciliations; after that, their card would be deactivated. According to the BOP, because only one coordinator completes the P-Card reviews, it may take six to eight months for them to notice that a cardholder has failed to reconcile their charges.

Additional investigations revealed that a cardholder's card has been on 'hold' since April 11, 2024, due to a review by BOP, which found they had completed split transactions. Split transactions occur when a purchase is split into multiple transactions on a card to avoid exceeding a cardholder's single-transaction limit. The AM states that although split transactions may be processed, it is a policy violation and subject to disciplinary action.

The BOP requested that the cardholder provide an explanation for the charges, along with copies of the receipts, to the BOP. According to the BOP, the cardholder never responded to the memo, and their card had been on 'hold,' and their spending limit had been reduced to \$1 since April 11, 2024.

According to the cardholder, they never saw the memo. The cardholder stated one purchase listed on the memo was for a teleprompting service for the State of the City address. They explained that the services were meant to be paid by check, but the contract was signed late, and the services needed to be paid the next day. The cardholder was instructed to "just charge the card."

The cardholder further explained that the additional charges listed on the memo were for the Baltimore Day in Annapolis event. The cardholder stated that a \$4,000 hold was originally placed on the card, but they later learned the total was \$10,000, and their card had been charged.

### **Mayor's Office Workday Expenditures**

Suppliers can be paid through Workday with a direct supplier invoice. Direct supplier invoices are one-off payments of less than \$5,000 to a supplier registered on Workday. The Administrative Manual, section [AM-303-1, Expenditure Authorizations \(AM-303-1\)](#), is the City's current policy for these payments.<sup>7</sup>

The City's Accounts Payable (AP) department manages City payments and disbursements. AP noted AM-303-1 does not currently reflect the way transactions are processed on Workday. AM-303-1 was created in August 2011. AP is responsible for reviewing accounting details for Workday invoices, including ensuring the supplier information on invoices matches the information in Workday, verifying the remit-to address, and confirming the invoice date and amount. According to AP leadership, ensuring that employees make City business-related purchases is a shared responsibility among AP and City agencies, but AP predominantly relies on individual

<sup>7</sup> [https://s3.amazonaws.com/baltimorecity.gov.if-us-east-1/s3fs-public/am-303-1\\_0.pdf](https://s3.amazonaws.com/baltimorecity.gov.if-us-east-1/s3fs-public/am-303-1_0.pdf)

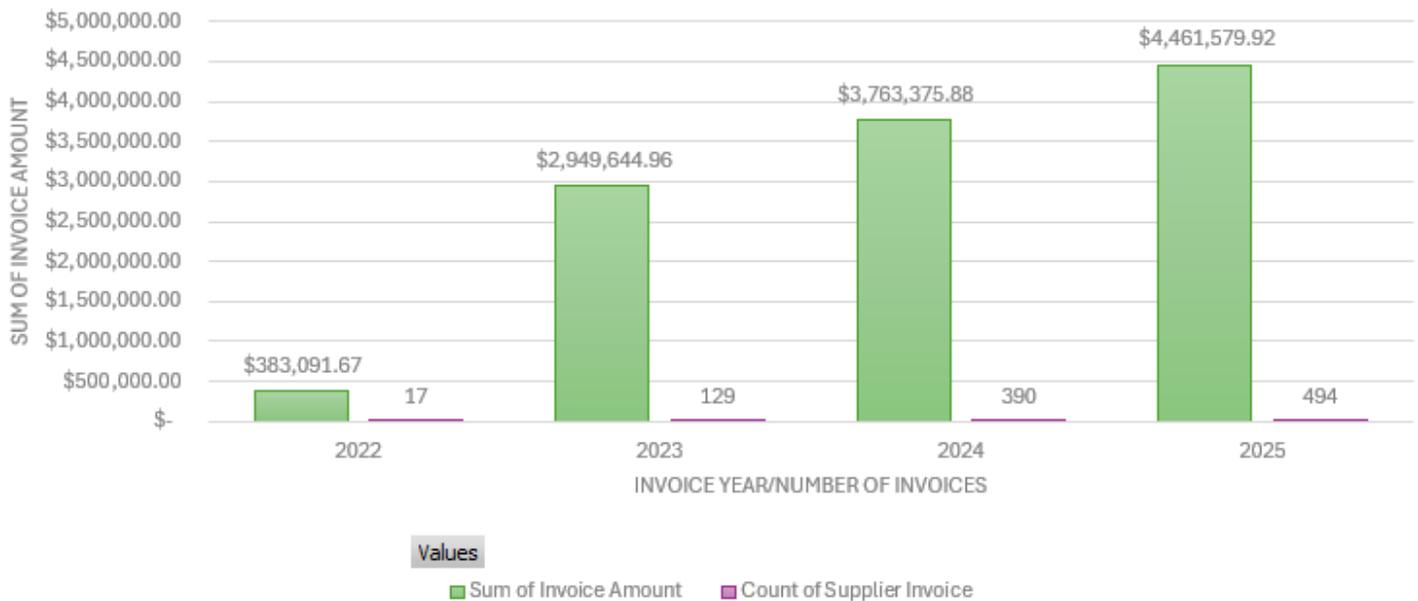
agencies for purchasing oversight. In an interview with an AP employee, the OIG learned that AP staff’s reviews primarily consist of checking supplier information and payment details, but they do not review for justification of the purchase. AP relies on the Agency to ensure purchases meet the City’s business uses.

When asked about Workday expenditure policies, one staff member of the Mayor’s Office stated that the only requirements are that suppliers be registered in Workday and that the employee obtain agency director approval prior to the purchase. The OIG reviewed Workday invoice expenditures for the Mayor’s Office from July 1, 2022, to November 17, 2025. As of December 31, 2025, the Mayor’s Office staff had 1,030 approved invoices totaling \$11,557,692.43 during the Review Period. The most was spent in 2025 (Table 11 and Graph 1).

**Table 11: Annual Invoice Expenditure (7/1/22 – 11/17/25)**

Invoice Year	Sum of Invoice Amount	NUMBER OF INVOICES
2022	\$ 383,091.67	17
2023	\$ 2,949,644.96	129
2024	\$ 3,763,375.88	390
2025	\$ 4,461,579.92	494
<b>Grand Total</b>	<b>\$ 11,557,692.43</b>	<b>1030</b>

**Graph 1: Annual Expenditure (7/1/22 – 11/17/25)**



The invoices were categorized to assess City fund spending and identify the purpose of the purchases. Some invoices lacked line-item descriptions in Workday or failed to provide details, such as the name of the event the item was purchased for. The most money was paid to a City Fiscal Sponsor, Sponsorships/Grants, Dues/Subscriptions/Memberships, Food/Catering, and Decoration/Entertainment (Table 12).

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**Table 12: Approved Workday Invoice Categories (7/1/22 – 11/17/25)**

<b>CATEGORIES</b>	<b>Sum of Invoice Amount</b>
CITY FISCAL SPONSOR	\$ 5,378,572.00
SPONSORSHIPS/GRANTS	\$ 2,388,375.00
DUES/SUBSCRIPTIONS/MEMBERSHIPS	\$ 1,232,612.67
FOOD/CATERING	\$ 568,413.48
DECORATION/ENTERTAINMENT	\$ 310,784.89
PERSONNEL	
STAFFING/FELLOWSHIPS/SALARIES/TUITION	\$ 268,487.31
TRAINING AND EDUCATION	\$ 256,431.94
AWARDS/PROMOTIONAL/APPAREL	\$ 187,272.10
MEDIA/MARKETING/ADVERTISING	\$ 131,552.16
SOFTWARE/TECHNOLOGY	\$ 129,507.77
GRAPHICS/PRINTING	\$ 124,720.10
PARKING	\$ 115,332.00
CONSULTING/LEGAL	\$ 81,900.00
MISC	\$ 69,173.47
ARTISTS/GUESTS	\$ 60,908.00
PHOTOGRAPHY	\$ 59,886.07
TICKETS	\$ 41,057.47
PORTABLE RESTROOM SERVICES	\$ 36,879.00
TRANSPORTATION	\$ 34,487.23
FLOWERS	\$ 23,341.26
INTERPRETING/TRANSLATION SERVICES	\$ 22,215.60
FUNERAL SERVICES	\$ 19,350.00
PROTECTION SERVICES	\$ 9,515.00
CUSTODIAL SERVICES	\$ 6,917.91
<b>GRAND TOTAL</b>	<b>\$ 11,557,692.43</b>

Review of the Food/Catering Workday invoices showed that the most money spent with a single vendor during the Review Period was \$180,712.53. Most of the Mayor’s Office food-related purchases were event-related, including numerous community events, totaling roughly \$416,582.70 (Table 13).<sup>8</sup> The OIG found that about \$43,010.05 was spent on catering for City Council lunches, the mayor’s cabinet meetings, and other meetings or celebratory occasions. The review also showed that \$22,325 was spent on catering for the 2025 Mayoral Portrait unveiling. Some Meeting purchases included staff luncheons for the City Administrator’s Office (CAO) and end-of-year meetings.

<sup>8</sup> The Other category includes catering for other occasions, such as youthworks lunch, cheer squads, etc. It also includes invoices lacking a specified event or purchase reason in the Workday invoice or line-item descriptions.

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The celebratory occasions included farewells and staff appreciation lunches. A staff member of the Mayor’s Office confirmed that internal birthday celebrations and employee recognitions are held. Items purchased for these events may include flowers, fruit baskets, and plaques. During the review, the OIG noted a \$79.99 floral bouquet bought for a High-Ranking City Official for “Boss’s Day.” A member of the Mayor’s Office stated they “just hit the button” in Workday to approve invoices “as [they are] told to” by directors.

*Table 13: Food/Catering Workday Invoices (7/1/22 – 11/17/25)*

<b>FOOD/CATERING INVOICE CATEGORIES</b>	<b>INVOICE AMOUNT</b>
EVENT	\$ 416,582.70
OTHER**	\$ 64,088.32
MAYORAL PORTRAIT	\$ 22,325.00
MEETING	\$ 17,552.94
CABINET MEETING	\$ 11,941.15
COUNCIL LUNCH	\$ 10,631.53
LUNCH AND LEARN	\$ 7,821.62
BUDGET HEARING	\$ 5,878.02
TRAINING	\$ 3,322.54
TAX MEETING	\$ 2,943.35
ACKNOWLEDGMENT/CELEBRATIONS	\$ 2,884.43
INCIDENT COMMAND MEETING	\$ 2,441.88
<b>Grand Total</b>	<b>\$ 568,413.48</b>

## **INVESTIGATIVE FINDINGS**

The OIG’s investigation found that from July 1, 2022, to November 17, 2025, the Mayor’s Office made purchases on City P-Cards that violated P-Card policies, specifically the waiver requirement and the purchase of prohibited items. During the period reviewed, at least 336 transactions totaling \$167,455.06 in taxpayer funds lacked a BOP waiver when one was required.

The OIG also learned that the Mayor’s Office has spent approximately \$52,588.78 taxpayer funds on food or beverages at Baltimore Orioles and Baltimore Ravens games. Witnesses claimed that this has been a practice of prior mayoral administrations, as the City has a Mayoral Suite at both stadiums. A review of spending for the Mayor’s Office found that City funds, including P-Cards, were used for internal celebratory events or employee appreciation for executives, including the Executive Employee 1’s farewell event. This investigation found that P-Card policies regarding such events have been inconsistently enforced across other City agencies.

The OIG recommends that BOP engage in conversation with the City’s financial institution for P-Cards about additional ways to restrict cardholder spending and implement a feature that notifies supervisors or fiscal officers of declined charges, which could help identify suspicious charges, prohibited purchases, or split transactions.

Currently, one BOP Coordinator is responsible for reviewing more than 200 City P-Cardholder’s transactions. At the time of this report, BOP informed the OIG that it is currently working to create another position to assist in the P-Card activity review process.

The City’s current use of Amazon accounts lacks effective internal controls to ensure segregation of duties and compliance with P-Card policies. Some cardholders can approve their own purchases. While the Mayor’s Office’s

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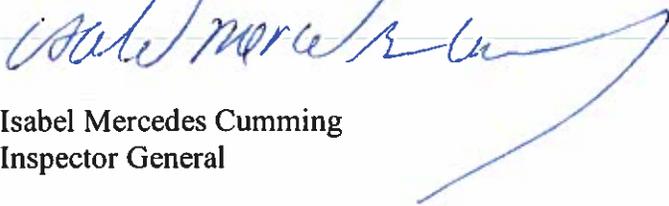
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response states this is no longer the case for their agency, it may still be a possibility for other City agencies. Furthermore, Amazon's broad MCC allows cardholders to purchase items without BOP approval that would otherwise be restricted. The OIG found that the Mayor's Office cardholders made electronic purchases through Amazon without submitting BCIT or BOP waivers.

During the investigation, the OIG noted numerous receipts and invoices submitted to Workday that were not itemized and/or did not include details for the reason for the purchase(s). The OIG recommends requiring line-item descriptions in Workday that detail the reasons for purchases during the reconciliation process to ensure taxpayer dollars are spent appropriately. Additionally, the OIG recommends the City update the City's AM-303-1 *Expenditure Authorization* policy to reflect the City's current invoice practices in Workday.

Sincerely,



Isabel Mercedes Cumming  
Inspector General

CC: Hon. Brandon M. Scott, Mayor of Baltimore City  
Hon. Zeke Cohen, Baltimore City Council President  
Hon. Bill Henry, Baltimore City Comptroller  
Honorable Members of the Baltimore City Council  
Hon. Ebony Thompson, Baltimore City Solicitor

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