

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
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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

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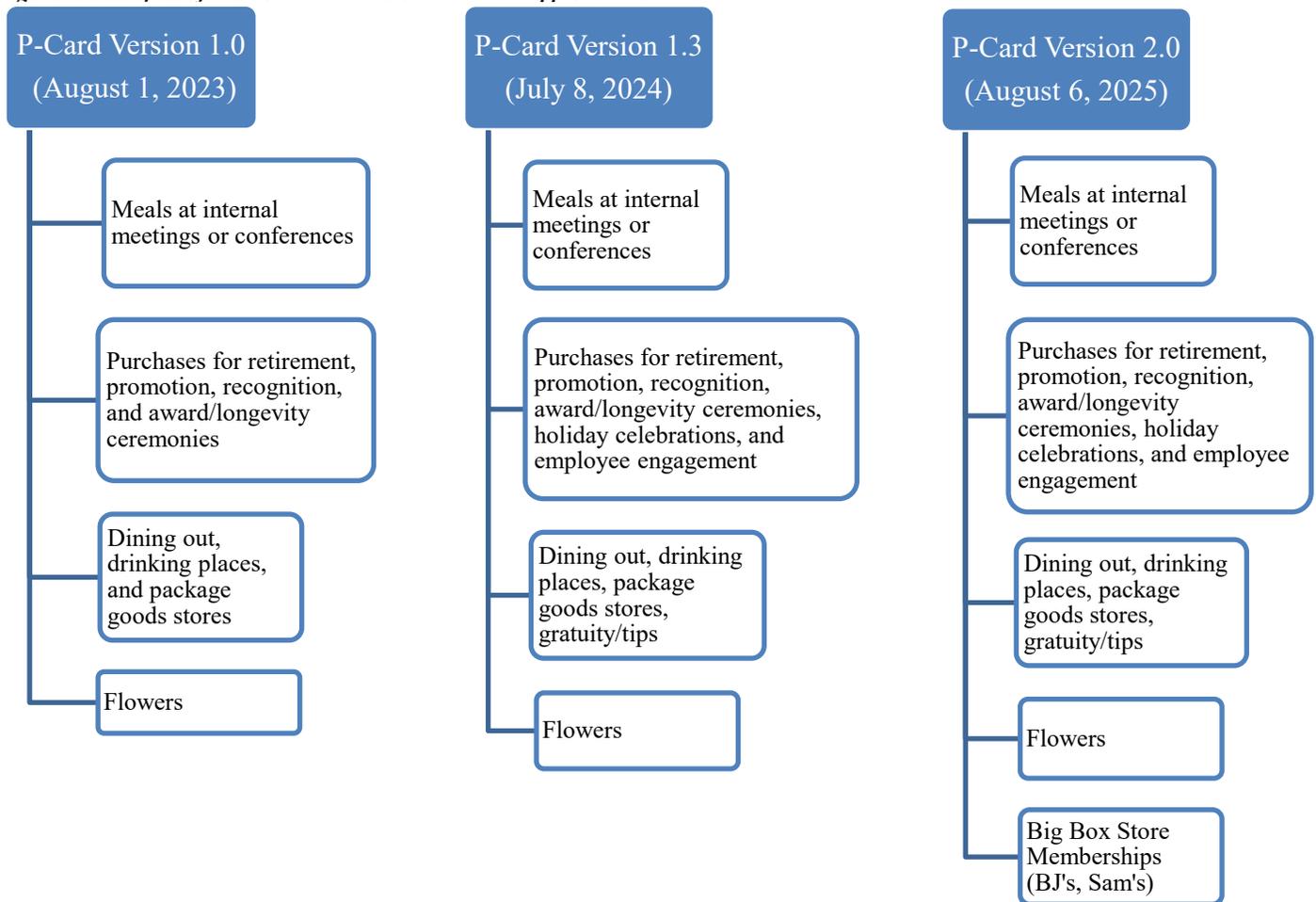
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used when a requirements contract¹ is in place for the intended purchase and may not be used for personal purposes.

P-Card holders must submit a P-Card Waiver to modify Merchant Category Codes² (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-

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

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

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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)

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

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).³ The review identified 295 missing waivers were for food/catering.

³ 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.

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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
TOTAL	346	10	\$176,983.50	336	\$167,455.06

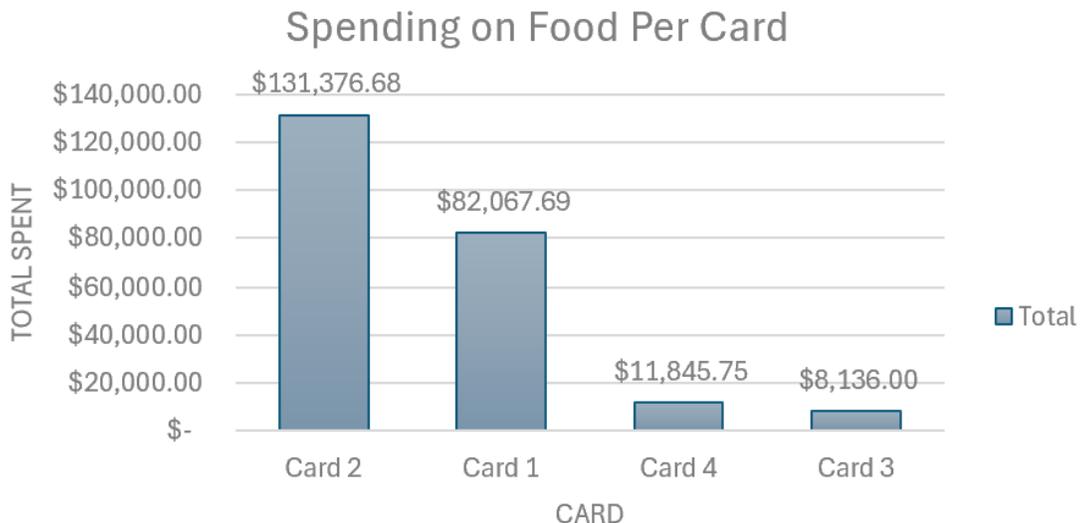
One witness stated the BOP typically takes 72 hours to review a waiver request but sometimes the Mayor’s Office doesn’t have that kind of time because Cardholders are told to “make it happen.” They went on to say that if needed, the Mayor’s Office will call the BOP to see if the request can be “pushed 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
TOTAL	\$10,643.16	\$113,903.68	\$69,390.22	\$39,489.06	\$233,426.12

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.⁴

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	\$89,491.43
Events	\$31,750.32	\$37,060.52	\$4,294.20	\$3,876.42	\$76,981.46
Orioles/Ravens Game		\$46,002.55		\$6,586.23	\$52,588.78
Meetings & Office Supplies		\$4,402.82	\$3,376.80		\$7,779.62
City Council		\$4,315.47			\$4,315.47
Cabinet Meetings		\$1,344.98			\$1,344.98
Acknowledgment/Celebrations	\$109.98	\$626.40		\$188.00	\$924.38
Grand TOTAL	\$82,067.69	\$131,376.68	\$8,136.00	\$11,845.75	\$233,426.12

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.⁵

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

⁵ 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	
PRE-ORDER	
(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
DAY OF EVENT	
(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
DESSERT	
(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
	Total \$1028.16
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	
PRE-ORDER	
(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
DAY OF EVENT	
(1) Fire	\$0.00
(1) Maryland Crab Cakes	\$418.00
Subtotal	\$3008.00
Discount	\$-2105.60
Administrative Fee	\$360.96
Sales Tax	\$75.80
	Total \$1339.16

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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).⁶ 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
COMPUTER/ MONITOR				
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
TOTAL				\$ 4,409.83
FURNITURE				
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
TOTAL				\$ 5,144.45
GRAND TOTAL				\$ 9,554.28

⁶ 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
Grand Total	\$ 10,210.85

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]	
DAY OF EVENT	
(1) Woodford Reserve (ltr)	\$175.00
Subtotal	\$175.00
Discount	\$-122.50
Administrative Fee	\$21.00
	Total \$73.50
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.⁷

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

⁷ https://s3.amazonaws.com/baltimorecity.gov.if-us-east-1/s3fs-public/am-303-1_0.pdf

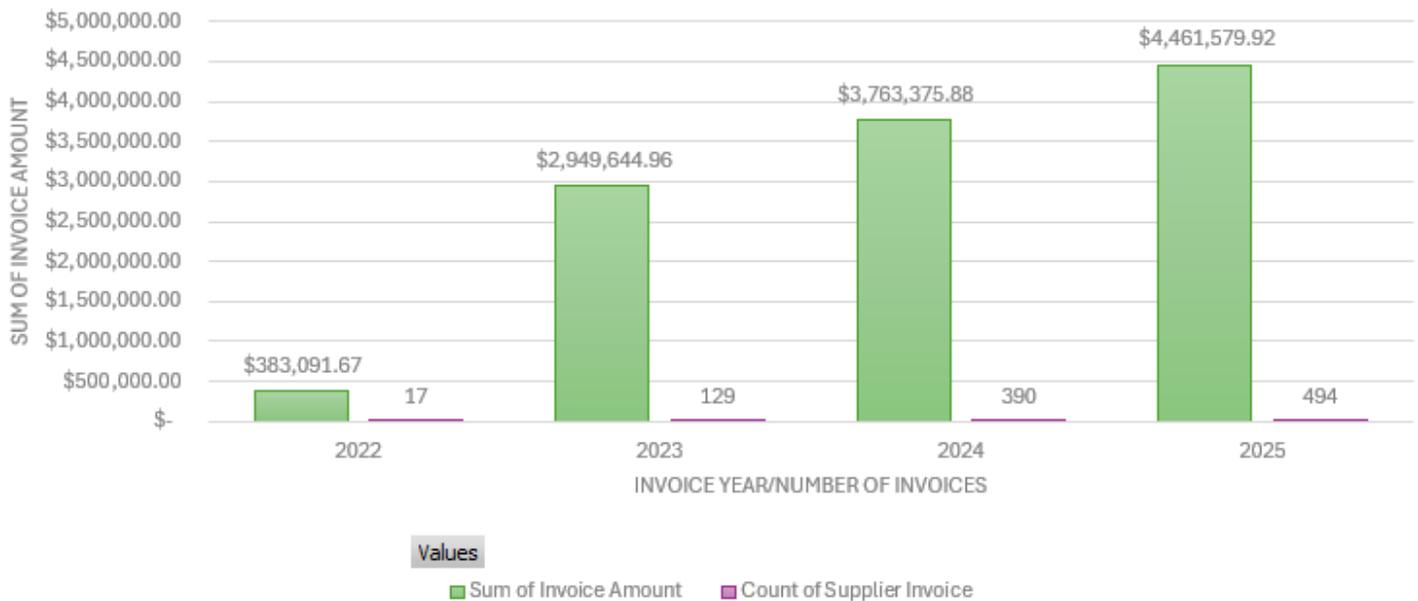
agencies for purchasing oversight. In an interview with an AP employee, the OIG learned that AP staff’s reviews primarily consist of checking supplier information and payment details, but they do not review for justification of the purchase. AP relies on the Agency to ensure purchases meet the City’s 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
Grand Total	\$ 11,557,692.43	1030

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)

CATEGORIES	Sum of Invoice Amount
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
GRAND TOTAL	\$ 11,557,692.43

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).⁸ 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.

⁸ 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)

FOOD/CATERING INVOICE CATEGORIES	INVOICE AMOUNT
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
Grand Total	\$ 568,413.48

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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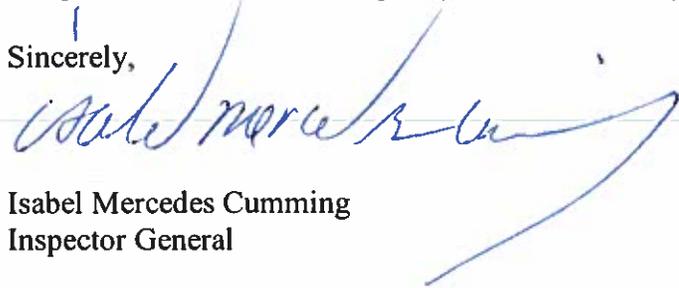
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response states this is no longer the case for their agency, it may still be a possibility for other City agencies. Furthermore, Amazon's broad MCC allows cardholders to purchase items without BOP approval that would otherwise be restricted. The OIG 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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City Leadership Response*

Case # 25-0037-I

*The OIG received City Leadership's response to the report on February 20, 2026. While the OIG strives to publish responses in full, the response contained multiple exhibits that included personnel file information. Due to recent Maryland Public Information Act concerns from City Leadership, the OIG did not include those exhibits when publishing City Leadership's response.



CITY OF BALTIMORE
MAYOR BRANDON M. SCOTT

February 20, 2026

Isabel M. Cumming, Inspector General
Office of the Inspector General
100 North Holliday Street
Baltimore, MD 21202

RE: OIG Case # 25-0037-I – Utilization of Procurement Cards (P-Card)

Dear Inspector General Cumming,

This correspondence will serve as the official response of the Mayor’s Office to the Office of the Inspector General (“OIG”) Report of Investigation #25-0037-I (the “report”), dated February 6, 2026. The report discusses the OIG’s findings and recommendations regarding the City of Baltimore (“City”) Mayoral Office’s utilization of procurement cards (P-Card), compliance with the City’s Procurement Card Program, and other financial expenditures.

Introduction

The Mayor’s Office takes its obligation to safeguard taxpayer funds seriously. Fiscal integrity is not merely an administrative requirement; it is essential to maintaining and strengthening public trust. For that reason, we are continuously working to improve our fiscal operations, and we have taken corrective actions, including holding staff accountable when appropriate.

Several of the operational improvements referenced in your report were already underway prior to its issuance. We welcome the opportunity to document that progress and outline any additional steps necessary to further strengthen oversight. At the same time, the report includes characterizations and implications regarding the Mayor’s Office’s use of taxpayer funds that lack important context, overstate materiality, or reflect areas of reasonable disagreement. In the sections that follow, we address both the formal recommendations and those broader assertions directly.

The substantive recommendations outlined in the report, as the Mayor’s Office discerns them, are:

City Hall – Room 250, 100 Holliday Street, Baltimore, MD 21202

1. *That the Bureau of Procurement (BOP) provide additional oversight and compliance resources over the use of P-cards;*
2. *That the City update its Expenditure Authorization policies to reflect Workday;*
3. *That the BOP engage in conversations with City financial institutions about additional ways to restrict P-card spending and develop a notification protocol for declined charges;*
4. *That the City require line-item descriptions in Workday that detail the reasons for purchases during the reconciliation process;*
5. *That the City update AM-303-1 Expenditure Authorization to reflect current invoice practices in Workday.*

Response to Substantive Recommendations

In order to address the report's specific recommendations, it is necessary to more thoroughly outline the existing protocols and the steps that the City has already undertaken before the release of this report.

The Bureau of Procurement's (BOP)'s audit process for procurement cards has been long-established and predates the current P-card program administrators. P-card training has always been required prior to issuing a card to any cardholder. In addition, card users must sign a Training and Wage Authorization form before the card is released. In FY26, two in-person training sessions were conducted and made available virtually to P-card holders and Agency Fiscal Officers to ensure broad access. As part of this training, BOP implemented P-Card qualification exams for City staff to strengthen compliance and reinforce accountability standards. Each of the cardholders identified in the report received their training before the exam protocol was implemented; however, moving forward every Mayor's Office cardholder will be required to complete the exam.

As noted in the report, BOP currently has (1) dedicated employee compliance staff member. However, it is important to note that there are three (3) staff members that assist on an as-needed basis, which significantly expands the office's bandwidth. Additionally, BOP is partnering with the Department of Human Resources (DHR) to reclassify an existing position to establish a second dedicated P-card audit and reconciliation role to permanently expand capacity.

In order to ensure compliance, BOP conducts approximately 10 to 20 random audits per month. These are conducted by auditors who access Workday and use the "Find Procurement Card Transaction Verifications" report to select transactions at random for the review period. Each transaction is reviewed to ensure: the purchase is related to official City business, the receipt matches the transaction description and dollar amount listed in the report, and that required waivers are attached, if applicable. If required documentation is missing or discrepancies are identified, the random audit is escalated to a full audit, which includes a review of statements and prior transactions.

If a full audit is warranted after reviewing multiple months of statements, BOP will issue an audit memorandum to the cardholder requesting supporting documentation and a written explanation of any questionable charges. The Agency Coordinator and Fiscal Officer are copied on the initial request. The audit memo identifies each questionable charge, including the transaction date and dollar amount. The cardholder is given 7–10 business days to respond with: detailed receipts, waiver requests if applicable, relevant email correspondence, a detailed explanation of the transaction, including its purpose and who the item(s) were for, and any additional information requested based on the nature of the transaction. Upon receipt of the requested documentation, BOP will determine whether the transaction qualifies as a legitimate City purchase. If so, the audit will be closed.

If documentation is not received by the deadline, or additional concerns remain, a second memorandum will be issued to the cardholder, Agency Coordinator, Fiscal Officer, and Agency Director. At that time, additional disciplinary and corrective actions may be taken, including suspension of card privileges.

If the cardholder satisfies all BOP requirements, BOP will determine whether the cardholder must complete refresher training prior to reinstatement of card privileges. If concerns remain unresolved, or no response is received from the cardholder or agency leadership, the audit file will be referred to the OIG, and the procurement card will remain suspended.

On the recommendations that BOP provide additional oversight and compliance resources over the use of P-cards and that BOP engage in conversations with City financial institutions, we believe the protocol outlined above addresses these recommendations in full.

On the recommendations that the City update its Expenditure Authorization policies to reflect Workday, require line-item descriptions in Workday, and update AM-303-1 Expenditure Authorization to reflect current invoice practices in Workday: the City will take these recommendations under advisement for the next round of planned periodic updates of these policies and systems. At this time, it is our assessment that, due to the limited severity of the examples raised in the report and the corrective actions that have already been taken, immediate action to update these policies and systems outside of their normal cycle is not warranted.

Additional Responses Regarding P-Card Usage in the Mayor's Office

Although the report did not make any formal recommendations about the Mayor's Office P-Card usage, it contains implicit criticisms that seem intended to raise broader concerns about the use of taxpayer funds or imply impropriety. Due to the nature of these insinuations, it is important to address them directly.

First, it is important to note that the \$167,455.06 in P-Card transactions that lacked submitted waivers but would have required them as identified in this report equates to an estimated 0.19% of the Mayor's Office budget over the time period reviewed.

Despite representing such a notably small portion of the Mayor's Office budget, we concur that every dollar matters in responsible stewardship of city resources. For that reason, we have taken additional steps to improve the Mayor's Office's internal processes. While the report notes the absence of completed waivers, the lack of waiver completion was not originally brought to our staff's attention. Upon being made aware, the administrative staff attempted to address the waiver concerns with the P-Card Program Coordinator but was informed that given the expenditures had already occurred, a waiver could not be issued. We have also begun engaging senior members of the Department of Finance and BOP to outline additional ways that concerns regarding missing waivers can be relayed in more timely fashion and will make efforts to prevent similar concerns in the future.

Once we were made aware of concerns regarding Cardholder 1's reconciliations, we took immediate action. As of December 5, 2025, Cardholder 1 is no longer an employee of the Mayor's Office (See Exhibit 1). Separately, as of February 1, 2025, Cardholder 3 is no longer an employee of the Mayor's Office (See Exhibit 2).

Prior to the release of this report, we created a new position within the Mayor's Office focused on internal fiscal oversight. On January 14, 2026, we posted a Fiscal Supervisor position intended "to support the Director of Administrative Services and Chief of Staff in managing the Mayor's Executive Office Budget. This role will provide leadership, training, and guidance on fiscal and budget matters to the Mayor's Executive Office and advise leadership on relevant matters in support of the administration's goals." This role is currently posted, and we have completed first-round interviews (see Exhibit 3).

Moving forward, we have voluntarily taken steps to implement professional development and refresher training on P-card use, waiver requirements, and fiscal operations for all relevant staff. This training will be required not only for cardholders and staff responsible for placing orders, but also for non-cardholding staff that may direct or request orders to ensure decision-makers fully understand the fiscal rules and constraints placed on the administrative staff that are responsible for them.

Additional Responses Regarding Use of Taxpayer Funds

Throughout this report, specific purchases and expenditures are selectively highlighted. This serves to spotlight those uses of taxpayer money without applying proper context for the decisions behind those expenditures or how they fit in the broader workflow of the Mayor's Executive Office. For that reason, it is necessary to provide additional information to properly

contextualize these decisions and, where applicable, to identify additional steps taken to address any remaining concerns.

Food Purchasing

Throughout the report, the Mayor's Office is critiqued for food purchases, with many of the examples raised being framed to seem extravagant or unnecessary. As addressed earlier in this report, the Mayor's Office concedes the missing waivers and is in the process of addressing them.

However, as a broader note, it is important to state that these purchases of food are not extravagant perks for the Mayor's staff or unnecessary uses of taxpayer dollars. They are legitimate expenses that support efficient and necessary operations of city government.

Employees are frequently required to work long hours, including late nights, early mornings, or during typical lunch hours. While employees are always encouraged to take their available breaks, ensuring that they have adequate access to food and sustenance helps support their work on behalf of residents for a relatively minimal expense. This is particularly true in moments when Mayor's Office staff are engaged in meetings or events that may be organized around competing schedules of other entities, like members of the City Council or external organizations and residents, where early morning, late evenings, or lunchtime hours are the most easily accommodated for all involved. Additionally, the Mayor's Office regularly takes on the responsibility for providing food for both its own employees and employees of other City agencies, particularly during major activations or extended operations like those seen in the Emergency Operations Center (EOC).

Public servants should not lose access to basic dignity and necessary logistical support when they opt to work long, and sometimes inconvenient, hours in service of their neighbors. While we are taking steps to address waiver protocol, the Mayor's Office will continue to contend that these are necessary and justifiable expenses to fulfill our responsibility in supporting our staff.

Flower Purchasing

Our office purchases flowers for a variety of occasions, most importantly and frequently in the event of a death that impacts the office. These arrangements are not recreational expenses, they are a modest expression of respect, remembrance, and compassion extended to the families of colleagues who have served this organization.

When a member of our team passes away, such as Deputy Mayor Anthony Barksdale, or one of our team members are impacted by the loss of a loved one, we believe it is both appropriate and dignified to acknowledge their contribution and support their loved ones during a time of grief. The cost associated with these gestures is minimal in comparison to the broader discretionary

budget of the Mayor's Executive Office. But the message it sends about how we value our employees and their loved ones is immeasurable, especially for the families of employees like Gregory Turnipseed whose life tragically ended while serving the city he loved.

These events often occur unexpectedly and do not fit neatly into rigid procurement timetables. To frame these purchases as frivolous spending or as an example of disregard for established policies overlooks a necessary human element of public service. We remain committed to fiscal responsibility and adherence to established protocols, even ones outlined in internal administrative policy not law. However, we also remain committed to honoring the people who make the work possible.

Internal Staff Celebrations

Similarly, the Mayor's Office contends that the examples utilized in the report regarding employee celebrations selectively highlight activity in a way that is misleading. In the report, the examples presented seem limited to senior executives in the Mayor's Office and does not note that similar celebrations are also held for staff at all levels, making it appear as though these expenditures are disproportionately applied only to senior executives.

While the report frames these expenditures as frivolous, unnecessary, and out of compliance with protocol, it also notes that BOP inconsistently applied the policy. This inevitably led to confusion among administrative staff, which moving forward, will be addressed by the comprehensive retraining that the Mayor's Office is voluntarily undertaking.

Additionally, the Mayor's Office has taken steps to professionalize and standardize office culture in ways that will improve the consistency of these events in the future. On November 24, 2026, a volunteer-based Mayor's Office Culture Committee was formed to establish standardized ways to honor and acknowledge employees, including on work anniversaries, birthdays, notable achievements or service, and other milestones.

Separately, we have instituted a refreshed schedule of all-staff meetings, which now occur monthly. These meetings provide a forum for improved internal communication among staff, including opportunities to conduct professional development, reinforce expectations, and clarify policies and procedures when necessary.

Concerns with Alcohol Purchases, Gratuity (Tips), & Sales Tax

The Mayor's Office concedes that in three (3) instances identified over the three-and-a-half-year period examined, P-cards were mistakenly utilized to purchase alcohol in violation of the policy. Of these, two (2) were either refunded or attempted to be refunded prior to the report. The findings in this report alerted us to the outstanding reconciliations, and corrective action was taken immediately. The charges have since been fully reimbursed and properly reallocated to

personal cards (see Exhibit 4). While this should not have occurred, it is important to note that each of these instances occurred on occasions where acceptable charges were also being conducted, which allowed for the possibility of mistaken charges that do not reflect ill-intent from the cardholders. This is similarly the case for the gratuities and sales tax charges that are identified in the same section. As has been frequently reported publicly, the Mayor personally abstains from alcohol and obviously does not condone the use of city funds to purchase it, even if the charges were inadvertent.

These charges have since been addressed and oversight gaps, including the Workday reporting discrepancies noted in your report, have been identified to prevent this from happening again.

Amazon Transactions

The section of the report addressing Amazon transactions indicates that a cardholder in the Mayor's Office could both order and approve their own purchases. This characterization is no longer accurate. Of the two remaining cardholders in the Mayor's Office, one is authorized to place orders, and the other is authorized to approve purchases. We do not have a cardholder who performs both functions (see Exhibit 5).

Additionally, as noted in the report, the administrative staff's understanding was the transactions in question fell within the scope of purchases allowed by agency approval. The only other issue raised is an absence of waivers. The Mayor's Office will be requesting that BCIT and BOP further review the specific transactions, and in the extremely unlikely event that there is a substantive concern identified, the remaining cardholders will work with BCIT and BOP to address those concerns moving forward.

Conclusion

In conclusion, it is important to reiterate that despite the length and selectively chosen detail of the report, the official recommendations amount to stronger oversight by BOP and updates to existing policies to better reflect the reality of our office's workflows. As noted in the first section of this response, we directly address those recommendations.

More importantly, excepting isolated and unintentional errors, all transactions and expenditures raised in this report were made to further legitimate governmental purposes. While we have conceded that some required waivers were not submitted, we have proactively taken steps to implement retraining for both cardholders and other Mayor's Office staff who may request expenditures in their official duties in order to further strengthen our internal operating procedures.

Additionally, we must reiterate for the public record that the report addresses an exceedingly small universe of transactions which occurred over a period of more than three and a half years,

and it is our belief that many of the examples were selectively highlighted to insinuate impropriety where none exists. For that reason, and our shared understanding of the importance of adhering to required public information responsibilities under state law, I request you redact the names of Cardholders 1, 2, 3, and 4 in your final report for the public. As is clearly shown through your interviews and our responses here, the current and former members of the Mayor's Office mentioned in your report have acted in good faith to fulfill the duties of the office. Where appropriate, internal corrective or disciplinary actions have already been taken. Therefore, it would be unnecessary to subject them to the danger that their actions could be inappropriately conflated as intentional impropriety, when that is clearly not the case.

Thank you for complying with this request and thank you again for your report. It is clear that we share a commitment to the appropriate use and safeguarding of taxpayer funds, and we look forward to continuing to work with your office to improve operations on behalf of the residents of Baltimore.

Sincerely,

A handwritten signature in blue ink, appearing to read "John D. Merrill".

John David Merrill
Chief of Staff
City of Baltimore

Exhibit 3:

Fiscal Supervisor, Operations Officer II (NCS) - Mayor's Office

Apply

City Hall

Full time

Posted 30+ Days Ago

End Date: February 28, 2026 (9 days left to apply)

R0015852

THIS IS A NON-CIVIL SERVICE POSITION

Salary Range:

\$76,299.00 - \$122,078.00 Annually

Hiring Salary Range:

\$76,299.00 - \$99,188.00 Annually

Get to Know Us

Welcome to the City of Baltimore! Experience the reward of a fulfilling career and enjoy the added element of excitement in a vibrant, diverse atmosphere. The City of Baltimore offers limitless opportunities to help drive social impact, both on the job and in the community, while serving its citizens. Join us in making Baltimore a great place to live and work. In the City of Baltimore, we hire great people and provide them with the skills and opportunities to grow toward their career aspirations. If you are looking for a career change or are interested in learning more, explore our opportunities and benefits programs. We are excited to have you as a part of the City of Baltimore Team! The city offers medical, prescription drug, dental, vision, optional life, AD&D, and FSA plans. This office also supplies wellness programs, support groups, and workshops. You can learn about our benefits here: <https://humanresources.baltimorecity.gov/hr-divisions/benefits>

Job Summary

The Fiscal Supervisor is responsible for supporting the Director of Administrative Services (DAS) and Chief of Staff (COS) in managing the Mayor's Executive Office Budget. This role will provide leadership, training, and guidance on fiscal and budget matters to the Mayor's Executive Office and advise leadership on relevant matters in support of the administration's goals. The Fiscal Supervisor will manage complex projects that require inter-office coordination and serve as an advisor to the DAS and COS on fiscal operations. In addition to providing fiscal and budget management and oversight, the Fiscal Supervisor will serve as a key liaison between cabinet members, deputy mayors, office directors, and the Chief of Staff. The role requires strong leadership and problem-solving skills to serve effectively in a fast paced, complex government environment.

Essential Functions

- Directs the development, implementation and operation of accounting, procurement, disbursement, invoicing, and payroll systems across Mayoral offices.
- Monitors and exercises control over the expenditures of grant and contract funds; advises on financial forms, procedures and operations.
- Exercises control over funds allotted to the Mayor's Executive Office and audits expenditures for compliance with relevant policies.

Essential Functions

- Directs the development, implementation and operation of accounting, procurement, disbursement, invoicing, and payroll systems across Mayoral offices.
- Monitors and exercises control over the expenditures of grant and contract funds; advises on financial forms, procedures and operations.
- Exercises control over funds allotted to the Mayor's Executive Office and audits expenditures for compliance with relevant policies.
- Oversees the monitoring and approving of budget expenditures; prepares expenditure status reports for use in program administration, planning, budgeting and evaluation.
- Designs fiscal forms and reporting procedures to provide improved methods of obtaining/dispensing funds.
- Supervises the work of a staff engaged in fiscal activities; assigns and reviews work; evaluates work performance; disciplines employees as necessary.
- Serves as the Mayor's Executive Office liaison with Bureau of the Budget and Management Research and Department of Finance.
- Compiles data for and assembles budgets; monitors and approves budget expenditures.
- Prepares cash flow projections.
- Prepares regular budget and expenditure reports for leadership.
- Interprets financial policies and process. Performs other duties as assigned.

Minimum Qualifications

Education: A bachelor's degree from an accredited college or university.

AND

Experience: Three years of experience in performing budgetary, fiscal or accounting work at a professional level.

OR

Equivalency Notes: Have an equivalent combination of education and experience.

Knowledge, Skills, and Abilities

- Knowledge of fiscal and budgetary principles and practices.
- Knowledge of the principles and practices of administration.
- Skill in the utilization of standard business software programs such as spreadsheets, word processing, database, presentation and graphics programs.
- Ability to develop budgetary and administrative procedures.
- Ability to establish fiscal procedures and forms.
- Ability to advise and represent superiors on budget matters.
- Ability to establish and maintain effective working relationships with associates, officials and others.
- Ability to make presentations before groups and respond to questions and defend information efficiently and effectively.
- Ability to speak and write effectively.

Exhibit 4(b):

▼ CARD DETAILS	
Issuer/Type	[REDACTED]
Name on Card	[REDACTED]
Account Number	[REDACTED]
Postal Code	[REDACTED]

▼ TRANSACTION SUMMARY	
Transaction Amount	-173.50 USD

Exhibit 4(c):

2/9/26, 3:09 PM Transaction Details - FreedomPay, Inc.

▼ TRANSACTION DETAILS

Request ID [REDACTED] Local Sale Date 2/9/2026 3:03:17 PM
 Offline No Trans Type Returns
 Sub Type [REDACTED] Enterprise User [REDACTED]
 Clerk ID [REDACTED]
 Comment Refund for Liquor

Related Transactions

	Request ID	Approved Amount	Adjustment Amount	Currency Code	Response Code	Trans Type	Sub Type	Date (UTC)
VIEW	[REDACTED]	1,920.24	-	USD	100	Authorizations	Auth	08/28/2025 12:39 PM
VIEW	[REDACTED]	1,958.04	37.80	USD	100	Authorizations	Incremental Auth	08/28/2025 3:02 PM
VIEW	[REDACTED]	2,138.64	180.60	USD	100	Authorizations	Incremental Auth	08/28/2025 5:37 PM
VIEW	[REDACTED]	2,319.24	180.60	USD	100	Authorizations	Incremental Auth	08/28/2025 6:48 PM
VIEW	[REDACTED]	853.71	-	USD	100	Capture / Settle Authorization	Capture	08/28/2025 8:04 PM
VIEW	[REDACTED]	-117.02	-	USD	100	Returns		02/09/2026 8:03 PM

▼ INVOICE

Invoice Date [REDACTED] AVS Code [REDACTED]
 Response Co [REDACTED] Batch Open Date 02/09/2026 8:03 PM
 Batch Close Date 02/10/2026 8:00 AM
 Invoice Number 104060
 Approval Code [REDACTED] Register Number [REDACTED]
 Approved Amount 117.02 USD Purchase Order No [REDACTED]
 Result APPROVAL

► MERCHANT DETAILS

▼ CARD DETAILS

▼ TRANSACTION SUMMARY

Transaction Amount -117.02 USD Available Transaction Details ⓘ
Sub Total 711.43 USD
Tax 0.00 USD

Exhibit 5:



Approval required

[REDACTED]

[REDACTED] submitted an order requisition on February 10, 2026 for Office of the Mayor (Baltimore City). Order details are below.

Approve or reject this order

Order Summary

Order Number	[REDACTED]
Placed by	[REDACTED] on February 10, 2026
Deliver to	[REDACTED] MAYOR S OFFICE BALTIMORE CITY HALL 100 HOLLIDAY ST STE 250 BALTIMORE, MD 21202-3459, US
Items in Order	19
Total	\$158.47

Office of the Inspector General

Response Case

25-0037-I



February 25, 2026

Office of the Inspector General Response to Mayor's Chief of Staff

The Office of the Inspector General (OIG) is responding to the February 20, 2026, response provided by the Mayor's Office Chief of Staff John David Merrill. The OIG's P-Card and expenditure investigation began in April 2025, and the report was provided to the Mayor's Office on February 6, 2026. It is important to note that the City Solicitor's recent "legal analysis" that the Office of the Inspector General is subject to the Maryland Public Information Act would have limited this investigation.

The OIG notes the Mayor's Office "concedes" that 336 P-Card transactions totaling \$167,455.06 were missing waivers and approval from the Bureau of Procurement (BOP). The Mayor's Office claims that "all transactions and expenditures raised in this report were made to further legitimate governmental purposes." The investigation cannot corroborate this claim because the waivers were not submitted with a purchase justification, thereby circumventing BOP's approval or denial process.

Responsible stewardship of City resources is one of five core pillars for the Mayor's second term.¹ Despite the Mayor's Office's 8-page response, there is no explanation offered regarding the Mayor's Office's purchases of food and beverages at Orioles and Ravens games with taxpayer dollars. The investigation found the Mayoral Office spent \$52,588.78 at these games purchasing food and beverages. Due to the lack of response from the Mayor's Office detailing how these purchases benefit taxpayers, the OIG is making a recommendation for the Mayor's Office to review the use of taxpayer funds for food and beverages at sporting events.

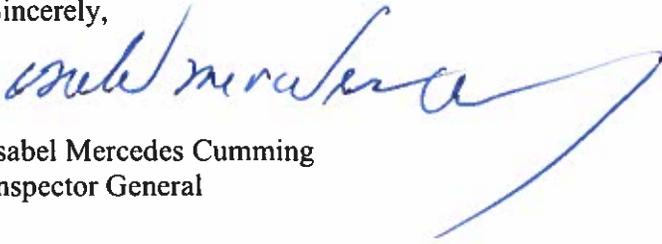
The OIG report noted that BOP approved Mayor's Office staff appreciation events but denied the same to other City agencies. Regarding the purchase of food for staff, the Mayor's Office wrote that "employees are frequently required to work long hours, including late nights, early morning, or during typical lunch hours" and "ensuring that they have adequate access to food and sustenance helps support on behalf of residents." During the same timeframe of this invoice review (July 2022 to November 2025), the OIG completed investigations that found [Department of Public Works solid waste workers](#) lacked access to water and Gatorade during summer months.

The OIG also reviewed Workday expenditures (supplier invoices) for the Mayor's Office and noted these expenditures have increased from \$2.9 million in 2023 to \$4.4 million in 2025 as referenced in Graph 1 and Table 11 in the report. This included \$568,413.48 spent in food/meal costs. Regarding food and costs for internal celebrations, showers, and flowers, staff in other City agencies often bear the cost themselves by collecting personal contributions, rather than using taxpayer money. Based on the report and the Mayor's Office response, the OIG maintains that payments for food at sporting events, internal meals, and other internal celebratory events are questionable uses of taxpayer funds. The OIG has noted the lack of uniformity across City agencies regarding discretionary expenses, which could lead to the perception of inequity between the Mayor's Office and other City agencies.

The Mayor's Office alleged transactions were selectively chosen in the report, so the OIG included all P-Card 2's food/meal expenditures to be more transparent (Exhibit 1).

¹ [Brandon M. Scott | Baltimore City](#)

Sincerely,



Isabel Mercedes Cumming
Inspector General

Exhibits

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
Faith P. Leach, Chief Administrative Officer
Michael Mocksten, Director of Finance

Exhibits

1. Food/Meal Expenditures for P-Card 2

REPORT FRAUD, WASTE AND ABUSE

HOTLINE: 443-984-3476 800-417-0430 EMAIL: OIG@BALTIMORECITY.GOV WEBSITE: OIG.BALTIMORECITY.GOV

This public synopsis is only a summary of a more comprehensive report of investigation submitted to the appropriate City management official

CARD 2 Food Transactions (7/1/22-11/17/25) Sourced from Workday

Topic	FOOD
-------	------

Food Vendor	Sum of Transactions
LEVY RESTURANTS (Ravens/Orioles)	\$ 39,471.84
4/7/2023	\$ 763.71
4/24/2023	\$ 334.16
5/29/2023	\$ 746.45
5/30/2023	\$ 542.74
7/15/2023	\$ 654.77
7/18/2023	\$ 727.56
8/4/2023	\$ 562.55
9/26/2023	\$ 16.27
9/27/2023	\$ 359.10
10/7/2023	\$ 809.09
10/8/2023	\$ 781.45
3/28/2024	\$ 624.50
3/31/2024	\$ 560.70
4/1/2024	\$ 349.10
4/14/2024	\$ 391.12
4/26/2024	\$ 697.67
5/10/2024	\$ 557.60
5/11/2024	\$ 549.51
5/31/2024	\$ 539.92
6/14/2024	\$ 292.84
6/24/2024	\$ 680.44
6/25/2024	\$ 385.36
6/27/2024	\$ 382.67
6/28/2024	\$ (296.99)
6/29/2024	\$ 545.73
8/7/2024	\$ 532.56
8/10/2024	\$ 595.14
8/13/2024	\$ 418.97
8/17/2024	\$ 807.04
8/28/2024	\$ (21.91)
9/7/2024	\$ 462.39
9/13/2024	\$ 376.81
9/15/2024	\$ 1,010.60
9/20/2024	\$ 458.21
9/22/2024	\$ 437.41
9/30/2024	\$ 1,000.66

10/2/2024	\$ 767.05
10/17/2024	\$ (100.00)
11/20/2024	\$ 4,116.57
12/6/2024	\$ 2,559.20
12/26/2024	\$ 1,520.82
1/8/2025	\$ 852.18
1/17/2025	\$ 1,042.02
3/31/2025	\$ 419.84
4/23/2025	\$ (1,074.40)
5/8/2025	\$ 1,026.30
6/2/2025	\$ 3,212.04
6/27/2025	\$ 521.05
7/11/2025	\$ 594.24
7/25/2025	\$ 368.78
7/28/2025	\$ 416.49
8/1/2025	\$ 615.85
8/5/2025	\$ 615.85
8/23/2025	\$ 477.52
8/28/2025	\$ 853.71
9/7/2025	\$ 526.47
9/10/2025	\$ 415.54
9/11/2025	\$ 497.51
10/1/2025	\$ 591.31
DAVID AND DADS	\$ 18,219.13
2/23/2023	\$ 392.00
2/24/2023	\$ 348.00
3/10/2023	\$ 460.00
3/16/2023	\$ 243.50
3/24/2023	\$ 262.30
4/13/2023	\$ 609.75
4/27/2023	\$ 303.60
5/9/2023	\$ 862.20
5/12/2023	\$ 518.25
6/9/2023	\$ 236.35
7/17/2023	\$ 598.50
9/18/2023	\$ 648.25
9/19/2023	\$ 738.00
11/3/2023	\$ 262.00
11/7/2023	\$ 376.30
12/1/2023	\$ 737.00
12/6/2023	\$ 331.00
1/2/2024	\$ 370.20
1/25/2024	\$ 1,042.00
1/26/2024	\$ 188.00

2/9/2024	\$ 289.85
2/27/2024	\$ 310.50
2/29/2024	\$ 829.50
3/1/2024	\$ 358.75
4/8/2024	\$ 468.50
6/4/2024	\$ 557.00
6/5/2024	\$ 557.00
6/27/2024	\$ 177.50
7/22/2024	\$ 2,003.00
10/21/2024	\$ 877.10
11/20/2024	\$ 125.87
3/21/2025	\$ 793.00
5/28/2025	\$ 451.66
8/19/2025	\$ 490.54
9/12/2025	\$ 402.16
JAY'S CATERING	\$ 13,383.46
4/20/2023	\$ 287.13
6/13/2023	\$ 562.86
7/11/2023	\$ 1,791.88
8/31/2023	\$ 168.15
9/28/2023	\$ 766.94
10/30/2023	\$ 513.80
11/16/2023	\$ 670.97
12/4/2023	\$ 1,467.45
12/19/2023	\$ 1,003.36
12/27/2023	\$ 1,017.52
1/22/2024	\$ 792.68
1/31/2024	\$ 1,214.98
2/12/2024	\$ 1,094.24
2/22/2024	\$ 1,067.11
2/23/2024	\$ 964.39
SAMS CLUB	\$ 10,029.06
8/2/2024	\$ 442.80
9/20/2024	\$ 883.32
9/28/2024	\$ 490.52
11/27/2024	\$ 214.04
1/30/2025	\$ 158.38
2/23/2025	\$ 158.58
3/6/2025	\$ 488.54
3/16/2025	\$ 310.36
4/6/2025	\$ 206.07
4/19/2025	\$ 119.90
4/21/2025	\$ 405.41
4/30/2025	\$ 101.33

5/1/2025	\$ 194.86
5/24/2025	\$ 772.01
5/31/2025	\$ 279.47
6/20/2025	\$ 1,057.34
7/1/2025	\$ 525.64
7/2/2025	\$ 506.18
7/6/2025	\$ 128.03
8/3/2025	\$ 288.92
8/4/2025	\$ 734.27
8/7/2025	\$ 35.90
9/16/2025	\$ 968.72
10/25/2025	\$ 252.63
10/29/2025	\$ 170.72
11/8/2025	\$ 135.12
ARAMARK (Ravens)	\$ 6,530.71
8/16/2023	\$ 328.19
9/11/2023	\$ 453.74
9/24/2023	\$ 592.85
10/7/2023	\$ 265.29
10/22/2023	\$ 453.32
11/5/2023	\$ 471.76
11/12/2023	\$ 407.85
11/16/2023	\$ 634.40
12/10/2023	\$ 567.81
12/19/2023	\$ (0.60)
12/31/2023	\$ 584.41
1/6/2024	\$ 567.00
1/20/2024	\$ 579.39
1/28/2024	\$ 625.30
NEXT PHAZE CAFÉ	\$ 6,529.01
5/17/2023	\$ 576.00
12/18/2023	\$ 2,414.41
2/26/2024	\$ 382.80
2/29/2024	\$ 1,371.00
3/5/2024	\$ 347.00
4/8/2024	\$ 886.80
8/23/2024	\$ 551.00
XQUISITE CATERING	\$ 4,038.67
12/1/2022	\$ 1,407.00
3/22/2023	\$ 1,613.00
3/24/2023	\$ 1,018.67
MERA KITCHEN COLLECTIVE	\$ 3,550.17
3/13/2023	\$ 516.57
6/9/2023	\$ 3,033.60

CANOPY BY HILTON BALTIMORE	\$ 2,951.00
12/8/2022	\$ 1,000.00
12/9/2022	\$ 1,951.00
AA GLOBAL LLC	\$ 2,944.00
11/17/2023	\$ 656.00
11/28/2023	\$ (200.00)
12/1/2023	\$ 468.00
4/2/2024	\$ 700.00
11/22/2024	\$ 600.00
11/26/2024	\$ 540.00
12/11/2024	\$ 180.00
ON THE BORDER	\$ 2,697.49
4/11/2024	\$ 962.95
10/10/2024	\$ 1,084.30
10/18/2024	\$ 650.24
CFG BANK ARENA	\$ 2,212.80
2/28/2025	\$ 717.60
3/1/2025	\$ 717.60
3/2/2025	\$ 777.60
AMAZON	\$ 2,145.06
11/22/2023	\$ 311.32
3/14/2024	\$ 1,373.98
8/14/2024	\$ 18.94
9/25/2024	\$ 60.23
9/27/2024	\$ 17.22
9/28/2024	\$ 17.49
10/15/2024	\$ 215.56
12/13/2024	\$ 39.18
1/30/2025	\$ 42.14
4/17/2025	\$ 37.99
4/20/2025	\$ (37.99)
5/2/2025	\$ 49.00
POPSATIONS POPCORN	\$ 2,115.00
10/31/2023	\$ 149.00
12/1/2023	\$ 1,146.00
12/12/2023	\$ 820.00
FRESH BAKERY	\$ 1,729.00
11/3/2023	\$ 376.40
12/18/2023	\$ 411.20
4/8/2024	\$ 420.20
5/29/2024	\$ 60.00
9/3/2024	\$ 77.00
10/24/2024	\$ 91.20
3/31/2025	\$ 217.00

7/7/2025	\$ 76.00
NANCY BY SNAC CAFE - STATION NORTH AR	\$ 1,550.00
2/8/2023	\$ 255.00
2/24/2023	\$ 430.00
3/23/2023	\$ 430.00
4/3/2023	\$ 435.00
JUDY'S ISLAND GRILL	\$ 1,398.80
4/23/2025	\$ 752.55
4/26/2025	\$ 646.25
6/19/2025	\$ 45.01
7/15/2025	\$ (45.01)
MR. OMELETTE CATERERS	\$ 1,174.00
11/21/2023	\$ 1,174.00
HOMESLYCE MT	\$ 1,170.62
10/25/2024	\$ 145.07
1/16/2025	\$ 127.97
5/25/2025	\$ 477.64
5/26/2025	\$ 307.18
6/17/2025	\$ 112.76
KDW LLC	\$ 1,032.50
1/9/2024	\$ 1,032.50
SHAREEF'S GRILL	\$ 775.00
9/27/2023	\$ 775.00
BIDDLE ST CATERING	\$ 687.96
8/1/2023	\$ 387.09
8/4/2023	\$ 300.87
MOSIE'S KNISH SHOP	\$ 604.70
4/12/2024	\$ 604.70
CODETTA BAKE SHOP	\$ 542.50
7/23/2024	\$ 542.50
DEBAUFRE BAKERIES IN	\$ 540.00
7/26/2023	\$ 540.00
SEVEN MILE MARK	\$ 537.20
12/5/2023	\$ 125.63
12/12/2023	\$ 306.57
7/25/2024	\$ 105.00
POPPED REPUBLIC	\$ 531.00
7/25/2024	\$ 531.00
POYOTECA BALTIMO	\$ 508.00
5/28/2025	\$ 508.00
HOODFELLAS KITCH	\$ 500.00
5/17/2023	\$ 500.00
MIDNITE CONFECTIONS	\$ 474.00
7/24/2024	\$ 474.00

BJS WHOLESALE	\$	246.56
12/6/2022	\$	246.56
CHICKEN RICO	\$	225.00
6/4/2024	\$	180.00
9/4/2024	\$	45.00
ACCENTS SERENGETI	\$	130.00
7/24/2024	\$	130.00
AU BON PAIN	\$	117.12
11/7/2022	\$	117.12
CHICK FIL A	\$	79.34
8/4/2023	\$	79.34
WHOLE FOODS	\$	5.98
11/6/2025	\$	5.98
Grand Total		\$131,376.68