



**Biennial Performance Audit Follow-Up on
Baltimore Police Department Findings
Included in the Previous Audit Report**

**Fiscal Years 2025 and 2026
through April 2026**

**City Auditor, Josh Pasch
April 16, 2026**



TABLE OF CONTENTS

Executive Summary 1
Objective, Scope, and Methodology..... 2
Implementation Status of Prior Audit Findings and Recommendations 4



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

EXECUTIVE SUMMARY

The Department of Audits conducted a *Biennial Performance Audit Follow-up on the Baltimore Police Department*. The objective of our performance audit follow-up was to determine the implementation status of management action plans for the prior recommendations. The scope of the follow-up audit was fiscal years (FYs) 2025 and 2026 through April 2026 based on the management's implementation dates provided in the [*Biennial Performance Audit of Baltimore Police Department for the Fiscal Years Ended June 30, 2023 and June 30, 2022*](#). The prior report was issued on October 22, 2024. The objective was to evaluate the Baltimore Police Department (BPD) effectiveness of the towing process.

There were three prior findings with recommendations; two to BPD and one to the Department of Transportation (DOT), which we followed up in this audit. We concluded that one recommendation was implemented by BPD and one recommendation is partially implemented by DOT. One recommendation will be followed up in calendar year (CY) 2028 because BPD is in the process of implementing the recommendation. See details in Table I on page 4.

We wish to acknowledge BPD and DOT Towing Division's cooperation extended to us during our follow-up audit.

Respectfully,

Josh Pasch, CPA
City Auditor
Baltimore, Maryland
April 16, 2026

OBJECTIVE, SCOPE, AND METHODOLOGY

We conducted our follow-up audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. The objective of our follow-up audit was to determine the implementation status of management action plans for the prior recommendations. The scope of the follow-up audit was FYs 2025 and 2026 through April 2026 based on the management's implementation dates provided in the prior audit report.

To accomplish our objective, we:

- Reviewed the updated Notification Letter (NL) and Vehicle Retrieval Service Notice (VRS)¹ to determine if all key items are contained;
- Verified if the NL and VRS contains a link for multiple languages;
- Accessed the DOT Towing website and verified that the website is convertible to multiple languages;
- Called the towing customer service number shown on both the DOT website and VRS to confirm that there is a language interpreter system available;
- Judgmentally selected a sample of 30 vehicles from the auction lists of vehicles from December 2025 to April 2026. Confirmed that DOT has scanned in Aries, which is DOT's vehicle inventory system, or maintains the physical NL, VRS, and certified letter confirmation showing that the documents were mailed to the vehicle owner;
- Randomly selected a sample of 30 vehicles on the Released Vehicle Lists from April 2025 to March 2026. Confirmed that DOT has scanned in Aries all the required release and payment documents prior to release of vehicle from the Impound Lot;
- Performed an on-site walkthrough at the Administration building at the Impound Lot to confirm the building is in operation. Observed that all required signage for location of building and required proof of ownership documents are prominently displayed in front of the building;

¹ The VRS is a document that is sent with the NL. The VRS contains items needed to release a vehicle, a customer service telephone number, and a link to access the DOT website.

**Biennial Performance Audit Follow-up Report on Baltimore Police Department -
Implementation Status of Management Action Plans for the Prior Recommendations**

- Verified at the Administration building at the Impound Lot that the customer service representatives call and connect to a language interpreter;
- Conducted a walkthrough of BPD's reconciliation of the invoices and tow bills process for accurate payments to vendors; and
- Randomly selected invoices to validate that the process above is working effectively.

IMPLEMENTATION STATUS OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

Table I

Summary of Implementation Status of Audit Findings and Recommendations From Prior Biennial Performance Audit Report

No.	Findings	Recommendations	Management Self-Assessment	Auditor's Assessment
1.	<p>The BPD expects the towing companies to arrive at the scene 20 minutes after a tow truck is dispatched. Since the onset of COVID beginning in 2020, the BPD informally removed the 20-minute requirement to arrive at the scene. Before this time, there was no evidence of BPD monitoring the towing companies' compliance with this requirement.</p> <p>This is because BPD does not track towing companies' arrival time.</p>	<p>We recommend the Police Commissioner:</p> <ul style="list-style-type: none"> • Consider reinstating the policy that certified towing companies arrive at the scene 20 minutes after the call requesting a tow from police dispatch in the new contract, and adjusting the time measurement to be realistic based on the current operating environment; and • Track data and monitor the above policy if BPD decides to keep this performance measure. 	<p>Partially Implemented</p> <p>The Autura software as previously mentioned was procured in October 2024 but was implemented for use by our officers and communication dispatchers on June 2, 2025.</p>	<p>This finding will be followed up in CY 2028. The BPD is in the process of procuring a new contract with Medallion Towing. All Medallion tows use the Autura dispatch system. The BPD has a pilot program in two districts using a mobile application function to all patrol officers but will not implement this until the winter of 2026.</p>

Biennial Performance Audit Follow-up Report on Baltimore Police Department - Implementation Status of Management Action Plans for the Prior Recommendations

No.	Findings	Recommendations	Management Self-Assessment	Auditor's Assessment
2.	<p>When towing invoices are received, BPD Towing Unit reconciles the invoices with towing bills to validate the charges on the invoices are accurate (matching process). Upon completion of the validation, BPD Towing Unit submits the validated invoices along with towing bills to BPD Fiscal. The BPD Fiscal conducts the secondary review and inputs the records in Workday for processing. However, BPD Fiscal does not consistently maintain towing bills to demonstrate that expenditures were paid properly.</p>	<p>We recommend the BPD Commissioner enforce that BPD Fiscal consistently follows the City's records retention schedule.</p>	<p>Partially Implemented.</p> <p>The Autura software as previously mentioned was procured in October 2024; however, BPD Fiscal has not used this software to retain the documentation for reconciliation. However, BPD Fiscal manually retains the tow bills. When an invoice is received from a tow vendor, a designated officer reconciles tow bills with an invoice. Tow bills are given to a fiscal accountant who tracks them in a spreadsheet by districts and vendors. A fiscal accountant submits this spreadsheet, invoices and tow bills to BPD Procurement for processing in Workday.</p>	<p>Implemented</p>

Biennial Performance Audit Follow-up Report on Baltimore Police Department - Implementation Status of Management Action Plans for the Prior Recommendations

No.	Findings	Recommendations	Management Self-Assessment	Auditor's Assessment
3.	<p>The DOT does not clearly and completely communicate critical information to vehicle owners to claim their vehicles in an efficient manner, which may result in delays in releasing vehicles to owners efficiently.</p> <p>Currently, the DOT manually sends out the NLs rather than establishing an automated process in the System. The DOA selected 55 auctioned vehicles between July 1, 2021 and June 30, 2023 to validate if NL were sent timely. Of the 55 samples selected, DOT was not able to locate green receipts for 26 samples, or 47 percent.</p> <p>The NL that is sent to the owner lacks clarity and is missing some key information.</p> <p>The NLs are only in English.</p>	<p>We recommend the Director of DOT:</p> <ul style="list-style-type: none"> • Update the NL to make sure all required information is complete and clear; • Consider making this information available in multiple languages to serve the diverse population; • Periodically reconcile the vehicle location information in the inventory systems to the vehicle's physical location on the DOT Impound Lot; and • Consider converting to an electronic filing system and establish systematic filing systems to locate records efficiently when needed. 	<p>Implemented: Since the DOT audit was conducted, the agency has returned to our permanent building located at 6700 Pulaski Highway. Processes and procedures that were in place have now returned to normal operations prior to the building remodeling. Towing webpage and notification letter has been updated as recommended. Multiple languages have been updated on the letter and webpage. Language interpreter system is still in place and is used when addressing citizens who speak different languages.</p> <p>Implemented: Last physical (in-person) inventory was completed July 2025 to address discrepancies found then updated in Aries inventory system. Tentative scheduled in-person inventories are planned semi-annually for each March and September.</p> <p>Implemented: As each green card certified mailing or non-delivered letter returns, each is scanned into each individual file</p>	<p>Partially Implemented</p> <p>The DOT implemented all recommendations except one recommendation. The DOT is scheduled to perform physical inventories semi-annually in March and April. As of April 2026, DOT has not performed a physical inventory of vehicles on the Impound Lot and compare the records to Autura. The last physical inventory count was conducted in July 2025. It is critical to consistently perform physical inventories to reduce the previously noted risk.</p>

Biennial Performance Audit Follow-up Report on Baltimore Police Department - Implementation Status of Management Action Plans for the Prior Recommendations

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	<p>All 165 vehicles that DOA judgmentally observed were found in the DOT Impound Lot. However, 75 out of 165 vehicles, or 45 percent were found to be in a different location than what was recorded on the Inventory list.</p>		<p>(ID folder) for the vehicle in question. These documents are added so that the complete history of the vehicle is in one place. Physical documents are kept onsite and file in vehicle identification number order. The new process is put in place to prevent any failing of the hard copies when needed.</p> <p>Implemented: Much of the causation for the system inaccuracies for the vehicle information is the result of unidentifiable vehicles that have remained stored / displaced on the lot for unforeseen periods of time. Through coordination with the Law Department, we are now able to remove unidentifiable vehicles from the lot. So as a prerequisite to the next physical inventory, we are destroying / scrapping said vehicles to foster increased lot capacity and proper placement of identifiable vehicles.</p>	

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