

OIG Response
May 13, 2020

Case # 20-0019-I



OFFICE OF THE INSPECTOR GENERAL
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May 13, 2020

The Office of the Inspector General (OIG) Response to the Municipal Telephone Exchange

On March 11, 2020, the OIG issued Management Alert #20-0019-I (Alert). The Comptroller's detailed response is attached. A review of the Comptroller's response found the Office of the Inspector General (OIG) was inaccurate in the Alert when it noted that 240 of the 268 Voice Over Internet Protocol (VOIP) lines were not in service. The correct number is 204.

The OIG acknowledges that the Comptroller does not agree with some of the Alert's findings. The Comptroller described the issues listed in the Alert as "inaccurate" based on a "random physical audit" conducted by the Municipal Telephone Exchange (MTE) technicians. Additionally, the Comptroller contends the MTE in February 2020 proactively contacted the City agencies subjected to the overpayments referenced in the Alert¹, "advising them to issue immediate orders to disconnect lines they no longer need". However, the OIG obtained supplemental evidence to support its findings after receiving the Comptroller's response. That supplemental evidence documented that many of the inactive lines continued to be billed until the OIG Alert was sent.

The OIG noted the removal of the inactive lines was not completed in February 2020 as the Comptroller's response claimed as evidenced by the 203 lines remaining on March 2020 bills. It was only after the Alert was issued that the numbers dropped for the Agencies from the 204 charged in March 2020 to the 64 inactive lines that continue to be charged in April 2020.

Investigative steps were taken to verify the information outlined in the Comptroller's response. The OIG reviewed service, usage and need for the original 268 VOIP lines outlined in the Alert. These efforts were initiated after the Comptroller stated in her response that MTE had already communicated with the agencies requesting immediate orders to disconnect lines no longer needed as outlined in their response.²

After the Comptroller issued her response, the OIG sent emails to all City agencies believed to be billed for VOIP lines not in use. The OIG requested that they check the lines in question and respond if they wanted services terminated and billing discontinued. In total City agencies elected to terminate service for 204 of the 268 lines. The OIG investigation confirmed 76% of the VOIP lines reported in the Alert are not being utilized and the agencies would like the billing of the lines to be discontinued. Thus, the Agencies elected to terminate billing service on all of the lines in question. The OIG gave each agency the opportunity to review the VOIP lines associated with their agency. The agency responses are outlined below in Table 1.

¹ Figure 1 Summary of VOIP line Overpayments is a list of City agencies and how much they paid for VOIP lines in the OIG's MA

² On page 4 of the Comptroller's response the second paragraph reads, "As part of our internal controls and audit following the OIG's management alert, we further contacted agency Telecom Coordinators with the listing from the OIG and advised them to issue immediate orders to disconnect lines they no longer need".

Chart 1: Percentage of VOIP lines not in use



Table 1: Agency Responses

Agency	Total VOIP Lines reported on MA	Lines No Longer Needed	Lines Remaining in Service
BCIT	4	4	0
City Council	1	1	0
Comptroller	1	0	1
DGS	10	1	9
DHCD	8	8	0
DPW	29	1	28
Finance	7	3	4
Fire	11	7	4
Health	32	26	6
Human Resources	11	9	2
Mayor's Office	11	11	0
MOED	5	0	5
MOHS	1	1	0
Police	98	98	0
Recreation & Parks	6	4	2
Retirement	3	2	1
Sheriff	7	7	0
State's Attorney	4	4	0
Planning	1	0	1
Supervisors of Elections	3	3	0
Transportation	15	14	1
Totals	268	204	64

Between September 2017 and February 2020 City agencies paid approximately \$108,451.80³ for inactive VOIP lines without traffic activity⁴ (Exhibit 1). Additionally, the OIG discovered thirteen (13) VOIP lines that were reportedly billed to the incorrect agency. Reviewing the record in the City billing system⁵ the OIG calculated the total dollar amount for lines billed incorrectly to the wrong agency to be \$6,908.00 (Exhibit 2).

MTE Resumed Billing for Lines Agencies Reported as Not Needed

According to the Comptroller’s response to the Alert, MTE “contacted agency Telecom Coordinators with the listing from the OIG and advised them to issue immediate orders to disconnect lines they no longer need”.⁶ The Comptroller’s response to the Alert also claimed, “At the end of February, billing was suspended for most of these lines pending final technical review and audits with the respective agencies”.⁷

However, the OIG investigation discovered that in March 2020, MTE resumed billing City agencies for 203 of the 204 VOIP lines agencies reported they wanted to be terminated (Exhibit 3). The OIG verified the 203 VOIP lines on the March 2020 agency billing file in the City billing system. The March and April 2020 billing totals for lines reported as not needed are summarized in Figure 2.

Figure 2: Summary of VOIP lines not needed billed in March and April

Agency	VOIP Lines not needed billed		VOIP Lines not needed billed	
	in March	March Total	in April	April Total
BCIT	4	\$119.15	2	\$61.15
City Council	1	\$55.00	1	\$55.00
DGS	1	\$29.00	0	\$0.00
DHCD	8	\$293.00	7	\$259.00
DPW	1	\$29.00	1	\$29.00
Finance	3	\$92.00	2	\$63.00
Fire	7	\$216.15	4	\$119.15
Health	26	\$849.00	9	\$306.00
Human Resources	9	\$413.00	4	\$197.00
Mayor's Office	11	\$329.00	1	\$29.00
Police	98	\$3,283.00	10	\$296.00
Recreation & Parks	4	\$131.00	0	\$0.00
Retirement	2	\$63.00	0	\$0.00
Sheriff	7	\$238.00	3	\$102.00
State's Attorney	4	\$131.00	1	\$34.00
Supervisors of Elections	3	\$87.00	2	\$58.00
Transportation	14	\$441.00	9	\$291.00
Totals	203	\$6,798.30	56	\$1,899.30

³ In the OIG’s MA the “Sum of Months Billed” column is the total months paid by 20 City agencies from the time the lines were installed to February 2020.

⁴ As part of internal controls MTE started reviewing traffic on VOIP lines without activity. The VOIP technical support staff discovered 359 inactive lines.

⁵ The City billing system is an on-premise and cloud-based telecom expense management solution that helps users analyze, control and monitor telecom expenses monitored by the Bureau of Accounting and Payroll Services (BAPS)

⁶ This statement is located on page 4 in the second paragraph of the Comptroller’s response.

⁷ This statement is located on page 2 in the second paragraph of the Comptroller’s response.

Department of Housing and Community Development (DHCD)

Upon further investigation it was found that MTE discontinued billing for selected lines within DHCD in February 2020 but resumed billing in March 2020 prior to contacting DHCD. On March 12, 2020, the DHCD IT Director (Director) informed MTE IT Specialist (ITS) that DHCD moved and was not in possession of the phones listed as VOIP lines in the Alert. Additionally, it was reported to the OIG that the Director “requested that the billing discontinue for all of the lines, as DHCD did not receive the telephone equipment necessary”. MTE resumed billing DHCD for the eight (8) VOIP lines in March 2020 and continued to bill DHCD for seven (7) of the eight (8) lines in April 2020. The records from the City billing system are displayed in Figure 3.

Figure 3: DHCD VOIP lines billed in March and April 2020

Bill Number	Feb	Mar	Apr	TOTAL
410-545-7219	\$0.00	\$37.00	\$37.00	\$74.00
410-545-7220	\$0.00	\$37.00	\$37.00	\$74.00
410-545-7223	\$0.00	\$37.00	\$37.00	\$74.00
410-545-7225	\$0.00	\$37.00	\$37.00	\$74.00
410-545-7226	\$0.00	\$37.00	\$37.00	\$74.00
410-545-7227	\$0.00	\$37.00	\$37.00	\$74.00
410-545-7228	\$0.00	\$37.00	\$37.00	\$74.00
443-984-9306	<u>\$0.00</u>	<u>\$34.00</u>	<u>\$0.00</u>	\$34.00
TOTALS				\$552.00

The OIG investigation determined MTE’s decision to resume billing for DCHD resulted in charges for lines DHCD had informed MTE they wanted to terminate service to, totaling \$552.00.

Mayor’s Office Refunds

MTE also discontinued billing for the Mayor’s Office VOIP lines in February 2020 but resumed in March 2020 even after the agency elected to discontinue the lines. The OIG discovered cancellation dates in the City billing system for each line in February. The City billing system records show MTE recorded refunds for the Mayor’s Office VOIP line charges from February. The billing records from the City billing system are displayed in Figure 4.

Figure 4: VOIP lines billed to the Mayor’s Office with refunds

Bill Number	Cancel Date	Feb	Mar	Apr	TOTAL
410-545-6253	02/20/2020	\$0.00	\$29.00	(\$29.00)	\$0.00
410-545-6258	02/26/2020	\$0.00	\$29.00	(\$29.00)	\$0.00
410-545-6272	02/26/2020	\$0.00	\$34.00	(\$34.00)	\$0.00
410-545-6277	02/26/2020	\$0.00	\$29.00	(\$29.00)	\$0.00
410-361-9088	02/26/2020	\$0.00	\$29.00	(\$29.00)	\$0.00
410-361-9093	02/26/2020	\$0.00	\$29.00	(\$29.00)	\$0.00
410-361-9094	02/26/2020	<u>\$0.00</u>	<u>\$29.00</u>	<u>(\$29.00)</u>	\$0.00
					\$0.00

MTE provided refunds for seven (7) VOIP lines charged to the Mayor's Office, but the OIG investigation revealed an additional 196 lines charged to sixteen (16) additional City agencies that also elected to have VOIP lines disconnected in February 2020 did not receive refunds.

Conclusion

The OIG released the Alert on March 11, 2020 after finding that 204 VOIP lines were disconnected or out of service but were still being billed to City agencies. Further investigation revealed that City agencies have paid approximately \$108,451.80 for 204 VOIP lines that were not being utilized over several months. Additionally, the OIG discovered \$6,908.00 was paid to MTE for VOIP lines that were billed and paid for by agencies that were not responsible for the lines. In response to the Alert, MTE claimed to have suspended billing pending final technical review and audits with the prospective agencies. The OIG investigation confirmed in March, that MTE resumed billing for 203 VOIP lines that should have been discontinued, costing City agencies \$6,798.30. Further, In April 2020 MTE billed 56 of the VOIP lines, costing the Agencies an additional \$1,899.30. Last, the OIG learned MTE resumed billing for DCHD after the DHCD IT Director requested billing for the lines be discontinued.

According to the Comptroller's response to the Alert, "an integral part of the implementation of VOIP was the procurement of an effective billing system that could be controlled and managed by the MTE". The response described accuracy in billing as dependent upon agency Telecom Coordinators. The OIG investigation has shown this methodology is not cost effective. The mission of the OIG is to promote accountability, efficiency, and integrity, in City government, as well as the investigation of complaints of fraud, financial waste, and abuse in City government. The investigative findings described in this memo were limited to the 268 VOIP lines described in the Alert. The OIG investigation related to irregular billing practices by MTE is on-going.

EXHIBITS

1. List of VOIP lines City agencies elected to discontinue.
2. List of VOIP lines billed to the wrong City agency.
3. List of VOIP lines from March 2020 City billing system.

Exhibit 1

Case # 20-0019-I

Agency	Response Received	Billed Number	Bill Creation Date	Monthly Cost	Months Billed	Amount
BCIT	4/9/2020	443-984-3332	19-Feb	\$29.00	11	\$319.00
BCIT	4/9/2020	443-984-3333	19-Feb	\$29.00	11	\$319.00
BCIT	4/9/2020	410-396-3918	17-Nov	\$27.15	26	\$705.90
BCIT	4/9/2020	410-361-3231	19-Feb	\$34.00	11	\$374.00
City Council	4/14/2020	410-396-4826	17-Nov	\$55.00	26	\$1,430.00
DGS	4/8/2020	410-396-6343	19-Mar	\$29.00	10	\$290.00
DHCD	4/9/2020	410-545-7219	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	410-545-7220	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	410-545-7223	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	410-545-7225	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	410-545-7226	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	410-545-7227	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	410-545-7228	19-Nov	\$37.00	3	\$111.00
DHCD	4/9/2020	443-984-9306	20-Jan	\$37.00	1	\$37.00
DHR	4/9/2020	410-396-9886	17-Nov	\$29.00	26	\$754.00
DHR	4/9/2020	410-396-9889	17-Nov	\$29.00	26	\$754.00
DHR	4/9/2020	410-396-9890	17-Nov	\$29.00	26	\$754.00
DHR	4/9/2020	410-396-9867	17-Nov	\$100.00	26	\$2,600.00
DHR	4/9/2020	410-396-9870	17-Nov	\$100.00	26	\$2,600.00
DHR	4/9/2020	410-396-9877	17-Nov	\$29.00	26	\$754.00
DHR	4/9/2020	410-396-9875	17-Nov	\$29.00	26	\$754.00
DHR	4/9/2020	410-396-3339	17-Nov	\$34.00	26	\$884.00
DHR	4/9/2020	410-396-3786	17-Nov	\$34.00	26	\$884.00
DPW	4/9/2020	410-396-5154	17-Sep	\$29.00	28	\$812.00
Finance	4/9/2020	410-396-9805	17-Nov	\$34.00	26	\$884.00
Finance	4/9/2020	443-984-3026	17-Nov	\$29.00	26	\$754.00
Finance	4/9/2020	410-396-4864	17-Dec	\$29.00	25	\$725.00
Fire	4/17/2020	410-396-3082	17-Nov	\$34.00	26	\$884.00
Fire	4/17/2020	443-984-3175	18-Jun	\$29.00	19	\$551.00
Fire	4/17/2020	443-984-3170	17-Nov	\$34.00	26	\$884.00
Fire	4/17/2020	410-545-0721	17-Nov	\$27.15	26	\$705.90
Fire	4/17/2020	443-984-9586	19-Dec	\$29.00	1	\$29.00
Fire	4/17/2020	410-545-0979	19-Dec	\$29.00	1	\$29.00
Fire	4/17/2020	410-396-8071	19-Nov	\$34.00	3	\$102.00
HEALTH	4/9/2020	410-545-1952	19-Feb	\$29.00	11	\$319.00
HEALTH	4/9/2020	410-396-6277	18-Mar	\$29.00	22	\$638.00
HEALTH	4/9/2020	410-396-6974	18-Oct	\$29.00	15	\$435.00
HEALTH	4/9/2020	410-545-6079	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-396-8602	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-396-8605	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-545-6413	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-545-6415	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-545-6417	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-545-6420	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-396-8236	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-396-8237	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-396-8255	19-Sep	\$34.00	4	\$136.00
HEALTH	4/9/2020	410-396-9119	19-Sep	\$34.00	4	\$136.00

HEALTH	4/9/2020	410-545-6122	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	443-984-2486	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-545-0911	17-Nov	\$29.00	26	\$754.00
HEALTH	4/9/2020	443-984-2594	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-396-0029	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-545-6102	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-396-3564	18-Jan	\$29.00	25	\$725.00
HEALTH	4/9/2020	410-545-3969	18-Feb	\$29.00	24	\$696.00
HEALTH	4/9/2020	410-545-3970	18-Feb	\$29.00	24	\$696.00
HEALTH	4/9/2020	410-545-6130	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-545-6134	17-Nov	\$34.00	26	\$884.00
HEALTH	4/9/2020	410-545-6188	17-Nov	\$34.00	26	\$884.00
Mayorality	4/16/2020	410-545-1867	18-Feb	\$29.00	24	\$696.00
Mayorality	4/16/2020	410-361-9246	19-Feb	\$34.00	11	\$374.00
Mayorality	4/16/2020	410-396-0154	19-Feb	\$29.00	11	\$319.00
Mayorality	4/16/2020	410-396-4947	17-Sep	\$29.00	28	\$812.00
Mayorality	4/16/2020	410-545-6253	17-Nov	\$29.00	26	\$754.00
Mayorality	4/16/2020	410-545-6258	17-Nov	\$29.00	26	\$754.00
Mayorality	4/16/2020	410-545-6272	17-Nov	\$34.00	26	\$884.00
Mayorality	4/16/2020	410-545-6277	17-Nov	\$29.00	26	\$754.00
Mayorality	4/16/2020	410-361-9088	18-Nov	\$29.00	14	\$406.00
Mayorality	4/16/2020	410-361-9093	18-Nov	\$29.00	14	\$406.00
Mayorality	4/16/2020	410-361-9094	18-Nov	\$29.00	14	\$406.00
MOHS	4/14/2020	410-545-7196	18-Dec	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2760	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6550	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-396-3661	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-361-9077	19-Feb	\$34.00	11	\$374.00
Police	4/16/2020	410-396-9582	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9583	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9721	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9740	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9420	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-9429	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-9432	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-9447	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-9448	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-9449	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-9466	19-May	\$34.00	8	\$272.00
Police	4/16/2020	410-396-3761	17-Sep	\$29.00	28	\$812.00
Police	4/16/2020	410-545-7830	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-545-7831	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9900	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9876	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-9898	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-9899	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-1618	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410.361-9059	19-Feb	\$34.00	11	\$374.00
Police	4/16/2020	410-396-8576	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	443-984-1039	17-Nov	\$100.00	26	\$2,600.00
Police	4/16/2020	443-984-1040	17-Nov	\$100.00	26	\$2,600.00
Police	4/16/2020	443-984-2702	19-Jan	\$34.00	13	\$442.00

Police	4/16/2020	443-984-2710	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2711	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2719	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2729	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2730	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2743	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2745	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2746	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6490	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6504	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6507	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6519	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6522	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6526	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-545-6528	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-396-0890	19-Jan	\$29.00	13	\$377.00
Police	4/16/2020	410-396-0891	19-Jan	\$29.00	13	\$377.00
Police	4/16/2020	410-396-0896	19-Jan	\$29.00	13	\$377.00
Police	4/16/2020	410-361-9039	19-Feb	\$29.00	11	\$319.00
Police	4/16/2020	410-361-9040	19-Feb	\$29.00	11	\$319.00
Police	4/16/2020	410-361-9041	19-Feb	\$29.00	11	\$319.00
Police	4/16/2020	410-361-9042	19-Feb	\$29.00	11	\$319.00
Police	4/16/2020	410-361-9043	19-Feb	\$29.00	11	\$319.00
Police	4/16/2020	410-361-9047	19-Feb	\$29.00	11	\$319.00
Police	4/16/2020	443-984-9916	19-Jul	\$29.00	18	\$522.00
Police	4/16/2020	443-984-9917	19-Jul	\$34.00	18	\$612.00
Police	4/16/2020	443-984-1044	19-Dec	\$37.00	1	\$37.00
Police	4/16/2020	443-984-1045	19-Dec	\$37.00	1	\$37.00
Police	4/16/2020	443-984-1046	19-Dec	\$37.00	1	\$37.00
Police	4/16/2020	443-984-1047	19-Dec	\$29.00	1	\$29.00
Police	4/16/2020	443-984-2818	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-9957	19-Sep	\$34.00	4	\$136.00
Police	4/16/2020	443-984-9961	19-Sep	\$34.00	4	\$136.00
Police	4/16/2020	443-984-2803	19-Sep	\$34.00	12	\$408.00
Police	4/16/2020	443-984-2749	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2755	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2761	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-2828	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-396-0791	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	410-396-8459	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	443-984-2744	19-Jan	\$34.00	13	\$442.00
Police	4/16/2020	443-984-1117	19-Mar	\$34.00	10	\$340.00
Police	4/16/2020	410-396-9917	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-9922	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-9927	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-9928	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-396-9930	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	410-545-1814	19-Sep	\$37.00	4	\$148.00
Police	4/16/2020	410-545-1738	19-Nov	\$37.00	3	\$111.00
Police	4/16/2020	410-396-9945	17-Sep	\$34.00	28	\$952.00
Police	4/16/2020	443-984-3285	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-545-7135	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-545-7136	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-545-7163	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7676	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7678	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7680	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7683	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7685	18-Dec	\$29.00	13	\$377.00

Police	4/16/2020	410-396-7686	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7687	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7688	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7689	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7690	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7691	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7692	18-Dec	\$29.00	13	\$377.00
Police	4/16/2020	410-396-7770	18-Dec	\$34.00	13	\$442.00
Police	4/16/2020	410-396-7798	18-Dec	\$34.00	13	\$442.00
Police	4/16/2020	410-361-9076	19-Feb	\$34.00	11	\$374.00
Police	4/16/2020	410-396-9864	17-Sep	\$34.00	28	\$952.00
Rec. & Parks	4/20/2020	443-984-1147	19-Mar	\$29.00	10	\$290.00
Rec. & Parks	4/20/2020	410-545-3311	18-Jan	\$34.00	25	\$850.00
Rec. & Parks	4/20/2020	443-984-9856	19-Mar	\$34.00	10	\$340.00
Rec. & Parks	4/20/2020	410-545-7401	19-Mar	\$34.00	10	\$340.00
Retirement	4/8/2020	443-984-2393	17-Nov	\$34.00	26	\$884.00
Retirement	4/8/2020	443-984-2687	17-Nov	\$34.00	26	\$884.00
SAO	4/7/2020	443-984-61189	18-Nov	\$29.00	14	\$406.00
SAO	4/7/2020	443-984-3119	18-Dec	\$34.00	13	\$442.00
SAO	4/7/2020	443-984-3222	18-Dec	\$34.00	13	\$442.00
SAO	4/7/2020	443-984-3223	18-Dec	\$34.00	13	\$442.00
Sheriff	4/10/2020	410-396-7149	19-Mar	\$34.00	10	\$340.00
Sheriff	4/10/2020	410-396-7152	19-Mar	\$34.00	10	\$340.00
Sheriff	4/10/2020	443-984-6280	18-Dec	\$34.00	13	\$442.00
Sheriff	4/10/2020	443-984-6281	18-Dec	\$34.00	13	\$442.00
Sheriff	4/10/2020	443-984-6278	18-Nov	\$34.00	14	\$476.00
Sheriff	4/10/2020	443-984-6279	18-Nov	\$34.00	14	\$476.00
Sheriff	4/10/2020	443-984-6293	18-Dec	\$34.00	13	\$442.00
Supervisors of Elections	4/16/2020	410-396-6203	17-Nov	\$29.00	26	\$754.00
Supervisors of Elections	4/16/2020	410-396-6209	17-Nov	\$29.00	26	\$754.00
Supervisors of Elections	4/16/2020	443-984-3861	17-Nov	\$29.00	26	\$754.00
Transportation	4/8/2020	443-984-3057	17-Sep	\$34.00	28	\$952.00
Transportation	4/8/2020	443-984-3468	19-Feb	\$29.00	11	\$319.00
Transportation	4/8/2020	443-984-1138	19-Mar	\$29.00	10	\$290.00
Transportation	4/8/2020	410-545-1991	18-May	\$29.00	20	\$580.00
Transportation	4/8/2020	443-984-2159	17-Nov	\$29.00	26	\$754.00
Transportation	4/8/2020	410-396-4433	18-Nov	\$29.00	14	\$406.00
Transportation	4/8/2020	410-361-9863	17-Nov	\$29.00	26	\$754.00
Transportation	4/8/2020	410-361-9914	17-Nov	\$34.00	26	\$884.00
Transportation	4/8/2020	410-361-9917	17-Nov	\$34.00	26	\$884.00
Transportation	4/8/2020	410-361-9918	17-Nov	\$34.00	26	\$884.00
Transportation	4/8/2020	410-396-4493	17-Nov	\$34.00	26	\$884.00
Transportation	4/8/2020	410-396-4586	17-Nov	\$34.00	26	\$884.00
Transportation	4/8/2020	410-396-1744	18-Jun	\$29.00	19	\$551.00
Transportation	4/8/2020	410-361-9875	17-Nov	\$34.00	26	\$884.00
						\$108,451.80

Exhibit 2

Case # 20-0019-I

Agency	Billed Number	Bill Description	Bill Creation Date	Monthly Cost	Months Billed	Total Overcharge Amount
DPW	410-396-5154	VOIP Line for DPW Chief Room 102	17-Sep	\$29.00	28	\$812.00
HEALTH	410-545-1952	VOIP Line for Vacant	19-Feb	\$29.00	11	\$319.00
Retirement	443-981-3188	VOIP Line for Deputy Director	18-Jan	\$34.00	26	\$884.00
Retirement	443-984-3188	VOIP Line for Deputy Director	19-Feb	\$34.00	11	\$374.00
Retirement	443-984-4362	VOIP Line for Donna Bowen	17-Nov	\$34.00	28	\$952.00
Retirement	443-984-3198	VOIP Line for Vacant	18-Dec	\$29.00	15	\$435.00
Retirement	410-396-1142	VOIP Line for ERS	18-Jan	\$29.00	26	\$754.00
Retirement	410-396-7416	VOIP Line for Vacant 11-4	18-Nov	\$29.00	16	\$464.00
Retirement	410-396-7314	VOIP Line for Vacant	19-Jan	\$29.00	12	\$348.00
Retirement	410-396-7418	VOIP Line for ERS Vacant 11-5	19-Jan	\$29.00	12	\$348.00
Retirement	410-396-7428	VOIP Line for Vacant 11-9	19-Jan	\$29.00	12	\$348.00
Retirement	410-396-7430	VOIP Line for Vacant 11-10	18-Dec	\$29.00	15	\$435.00
Retirement	410-396-7432	VOIP Line for Vacant 11-11	18-Dec	\$29.00	15	\$435.00
						\$6,908.00

Exhibit 3

Case # 20-0019-I

Agency	Bill Number	March Total
BCIT	443-984-3332	\$29.00
BCIT	443-984-3333	\$29.00
BCIT	410-396-3918	\$27.15
BCIT	410-361-3231	\$34.00
City Council	410-396-4826	\$55.00
DGS	410-396-6343	\$29.00
DHCD	410-545-7219	\$37.00
DHCD	410-545-7220	\$37.00
DHCD	410-545-7223	\$37.00
DHCD	410-545-7225	\$37.00
DHCD	410-545-7226	\$37.00
DHCD	410-545-7227	\$37.00
DHCD	410-545-7228	\$37.00
DHCD	443-984-9306	\$34.00
DPW	410-396-5154	\$29.00
Finance	410-396-9805	\$34.00
Finance	443-984-3026	\$29.00
Finance	410-396-4864	\$29.00
Fire	410-396-3082	\$34.00
Fire	443-984-3175	\$29.00
Fire	443-984-3170	\$34.00
Fire	410-545-0721	\$27.15
Fire	443-984-9586	\$29.00
Fire	410-545-0979	\$29.00
Fire	410-396-8071	\$34.00
Health	410-545-1952	\$29.00
Health	410-396-6277	\$29.00
Health	410-396-6974	\$29.00
Health	410-545-6079	\$34.00
Health	410-396-8602	\$34.00
Health	410-396-8605	\$34.00
Health	410-545-6413	\$34.00
Health	410-545-6415	\$34.00
Health	410-545-6417	\$34.00
Health	410-545-6420	\$34.00
Health	410-396-8236	\$34.00
Health	410-396-8237	\$34.00
Health	410-396-8255	\$34.00
Health	410-396-9119	\$34.00
Health	410-545-6122	\$34.00
Health	443-984-2486	\$34.00
Health	410-545-0911	\$29.00
Health	443-984-2594	\$34.00
Health	410-396-0029	\$34.00
Health	410-545-6102	\$34.00
Health	410-396-3564	\$29.00
Health	410-545-3969	\$29.00
Health	410-545-3970	\$29.00

Health	410-545-6130	\$34.00
Health	410-545-6134	\$34.00
Health	410-545-6188	\$34.00
Human Resources	410-396-9886	\$29.00
Human Resources	410-396-9889	\$29.00
Human Resources	410-396-9890	\$29.00
Human Resources	410-396-9867	\$100.00
Human Resources	410-396-9870	\$100.00
Human Resources	410-396-9877	\$29.00
Human Resources	410-396-9875	\$29.00
Human Resources	410-396-3339	\$34.00
Human Resources	410-396-3786	\$34.00
Mayoralty	410-545-1867	\$29.00
Mayoralty	410-361-9246	\$34.00
Mayoralty	410-396-0154	\$29.00
Mayoralty	410-396-4947	\$29.00
Mayoralty	410-545-6253	\$29.00
Mayoralty	410-545-6258	\$29.00
Mayoralty	410-545-6272	\$34.00
Mayoralty	410-545-6277	\$29.00
Mayoralty	410-361-9088	\$29.00
Mayoralty	410-361-9093	\$29.00
Mayoralty	410-361-9094	\$29.00
Police	443-984-2760	\$34.00
Police	410-545-6550	\$34.00
Police	410-396-3661	\$34.00
Police	410-361-9077	\$34.00
Police	410-396-9582	\$34.00
Police	410-396-9583	\$34.00
Police	410-396-9721	\$34.00
Police	410-396-9740	\$34.00
Police	410-396-9420	\$34.00
Police	410-396-9429	\$34.00
Police	410-396-9432	\$34.00
Police	410-396-9447	\$34.00
Police	410-396-9448	\$34.00
Police	410-396-9449	\$34.00
Police	410-396-9466	\$34.00
Police	410-396-3761	\$34.00
Police	410-545-7830	\$34.00
Police	410-545-7831	\$34.00
Police	410-396-9900	\$34.00
Police	410-396-9876	\$34.00
Police	410-396-9898	\$34.00
Police	410-396-9899	\$34.00
Police	410-396-1618	\$34.00
Police	410-361-9059	\$34.00
Police	410-396-8576	\$34.00
Police	443-984-1039	\$100.00
Police	443-984-1040	\$34.00
Police	443-984-2702	\$34.00
Police	443-984-2710	\$34.00
Police	443-984-2711	\$34.00
Police	443-984-2719	\$34.00

Police	443-984-2729	\$34.00
Police	443-984-2730	\$34.00
Police	443-984-2743	\$34.00
Police	443-984-2745	\$34.00
Police	443-984-2746	\$34.00
Police	410-545-6490	\$34.00
Police	410-545-6504	\$34.00
Police	410-545-6507	\$34.00
Police	410-545-6519	\$34.00
Police	410-545-6522	\$34.00
Police	410-545-6526	\$34.00
Police	410-545-6528	\$34.00
Police	410-396-0890	\$29.00
Police	410-396-0891	\$29.00
Police	410-396-0896	\$29.00
Police	410-361-9039	\$29.00
Police	410-361-9040	\$29.00
Police	410-361-9041	\$29.00
Police	410-361-9042	\$29.00
Police	410-361-9043	\$29.00
Police	410-361-9047	\$29.00
Police	443-984-9916	\$34.00
Police	443-984-9917	\$34.00
Police	443-984-1044	\$37.00
Police	443-984-1045	\$37.00
Police	443-984-1046	\$37.00
Police	443-984-1047	\$29.00
Police	443-984-2818	\$34.00
Police	443-984-9957	\$34.00
Police	443-984-9961	\$34.00
Police	443-984-2803	\$34.00
Police	443-984-2749	\$34.00
Police	443-984-2755	\$34.00
Police	443-984-2761	\$34.00
Police	443-984-2828	\$34.00
Police	410-396-0791	\$34.00
Police	410-396-8459	\$34.00
Police	443-984-2744	\$34.00
Police	443-984-1117	\$34.00
Police	410-396-9917	\$34.00
Police	410-396-9922	\$34.00
Police	410-396-9927	\$34.00
Police	410-396-9928	\$34.00
Police	410-396-9930	\$34.00
Police	410-545-1814	\$37.00
Police	410-545-1738	\$37.00
Police	410-396-9945	\$34.00
Police	443-984-3285	\$29.00
Police	410-545-7135	\$29.00
Police	410-545-7136	\$29.00
Police	410-545-7163	\$29.00
Police	410-396-7676	\$29.00
Police	410-396-7678	\$29.00
Police	410-396-7680	\$29.00
Police	410-396-7683	\$29.00

Police	410-396-7685	\$29.00
Police	410-396-7686	\$29.00
Police	410-396-7687	\$29.00
Police	410-396-7688	\$29.00
Police	410-396-7689	\$29.00
Police	410-396-7690	\$29.00
Police	410-396-7691	\$29.00
Police	410-396-7692	\$29.00
Police	410-396-7770	\$34.00
Police	410-396-7798	\$34.00
Police	410-361-9076	\$34.00
Police	410-396-9864	\$34.00
Recreation & Parks	443-984-1147	\$29.00
Recreation & Parks	410-545-3311	\$34.00
Recreation & Parks	443-984-9856	\$34.00
Recreation & Parks	410-545-7401	\$34.00
Retirement System	443-984-2393	\$34.00
Retirement System	443-984-2687	\$29.00
Sheriff	410-396-7149	\$34.00
Sheriff	410-396-7152	\$34.00
Sheriff	443-984-6280	\$34.00
Sheriff	443-984-6281	\$34.00
Sheriff	443-984-6278	\$34.00
Sheriff	443-984-6279	\$34.00
Sheriff	443-984-6293	\$34.00
State's Attorney	443-984-6118	\$29.00
State's Attorney	443-984-3119	\$34.00
State's Attorney	443-984-3222	\$34.00
State's Attorney	443-984-3223	\$34.00
Supervisors of Elections	410-396-6203	\$29.00
Supervisors of Elections	410-396-6209	\$29.00
Supervisors of Elections	443-984-3861	\$29.00
Transportation	443-984-3468	\$29.00
Transportation	443-984-1138	\$29.00
Transportation - Administration	410-545-1991	\$29.00
Transportation - Administration	443-984-2159	\$29.00
Transportation - Administration	410-396-4433	\$29.00
Transportation - Administration	410-361-9863	\$29.00
Transportation - Administration	410-361-9875	\$34.00
Transportation - Parking	443-984-3057	\$34.00
Transportation - Parking	410-396-1744	\$29.00
Transportation - Traffic	410-361-9914	\$34.00
Transportation - Traffic	410-361-9917	\$34.00
Transportation - Traffic	410-361-9918	\$34.00
Transportation - Traffic	410-396-4493	\$34.00
Transportation - Traffic	410-396-4586	\$34.00

\$6,798.30