

Montgomery County, Maryland

Office of the Inspector General

Policy Manual

September 2016

Introduction

Personnel in the Office of the Inspector General (OIG) are to adhere to all policies and regulations embodied in the County's Personnel Regulations. A current version of these regulations can be found on the County's web site under Human Resources Department.

By adhering to the policies and regulations in the County's Personnel Regulations¹, OIG employees will maintain the ethical principles cited in *Government Auditing Standards (GAS)*², paragraphs 1.10 – 1.24. They will also help the OIG ensure that it complies with the *GAS* guidance regarding staff recruitment, hiring, assignment, and evaluation.

This Office Policy Manual identifies policies and practices that are unique to the Montgomery County Inspector General's office. If these guidelines conflict with the County's Personnel Regulations in any way, please follow the County's Regulations, and notify the Inspector General or Deputy Inspector General so that they can change this manual.

¹ The County's Personnel Regulations address ethics, disclosure of illegal or improper acts, employment of relatives, discrimination on the basis of political affiliation, outside employment, and sexual or romantic relationships in the workplace in Section 3.

² *Government Auditing Standards* (December 2011) issued by the US Government Accountability Office

Continuing Professional Education

Government Auditing Standards (GAS) requires that OIG employees performing audit work in accordance with Generally Accepted Government Auditing Standards should maintain their professional competence through continuing professional education (CPE). GAS is more prescriptive than the standards for investigations and those for inspections and evaluations. GAS fits neatly with various State CPA licensing requirements, and with the requirements of our Office's enabling legislation.³ Thus, the OIG has decided to adhere to *Government Auditing Standards* as to applicability, timing, and the nature of the education.

As to applicability, the OIG expects each employee performing inspection, investigative, or audit functions to adhere to the broad requirements of *Government Auditing Standards* in earning CPE. As to timing, while GAS permits an affected employee to earn a minimum of 20 hours of CPE per year, the OIG asks each such employee to earn a minimum of 40 hours per year. The intention is that doing so will simplify recordkeeping. Finally, those performing inspection, investigation, or audit functions should choose education that meets the guidelines of the 80- and 24-hour GAS requirements. Employees are to discuss planned CPE with the Inspector General or the Deputy Inspector General, and obtain approval prior to committing to take the course.

³ *Government Auditing Standards*, 2011 Revision, reads as follows.

Section 3.76 states, "Auditors performing work in accordance with GAGAS, including planning, directing, performing audit procedures, or reporting on an audit conducted in accordance with GAGAS, should maintain their professional competence through continuing professional education (CPE). Therefore, each auditor performing work in accordance with GAGAS should complete, every 2 years, at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Auditors who are involved in any amount of planning, directing, or reporting on GAGAS audits and auditors who are not involved in those activities but charge 20 percent or more of their time annually to GAGAS audits should also obtain at least an additional 56 hours of CPE (for a total of 80 hours of CPE in every 2-year period) that enhances the auditor's professional proficiency to perform audits. Auditors required to take the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year periods. Auditors hired or initially assigned to GAGAS audits after the beginning of an audit organization's 2-year CPE period should complete a prorated number of CPE hours."

Section 3.77 states, "CPE programs are structured educational activities with learning objectives designed to maintain or enhance participants' knowledge, skills, and abilities in areas applicable to performing audits. Determining what subjects are appropriate for individual auditors to satisfy both the 80-hour and the 24-hour requirements is a matter of professional judgment to be exercised by auditors in consultation with appropriate officials in their audit organizations. Among the considerations in exercising that judgment are the auditors' experience, the responsibilities they assume in performing GAGAS audits, and the operating environment of the audited entity."

Montgomery County Code, Part II, Chapter 2 Administration, Article XIII, paragraph 2-151 states, "In each project of the Office, the Inspector General should uphold the objective of complying with applicable generally accepted government auditing standards."

The OIG maintains CPE records for each employee on the shared (F) drive. This site also has folders to hold each employee's CPE certificates. Employees are responsible for posting their own CPE earned to the Excel spreadsheet and posting all CPE certificates to their personal folder.

The OIG believes that ample governmental CPE is available within local commuting distance of the County. Many organizations offer governmental training in the Nation's capital. The OIG believes it is not necessary to incur out-of-town travel costs to obtain relevant CPE. Therefore, while the OIG will pay the cost of tuition or course registration for all approved CPE, employees will not be reimbursed for lodging, transportation, or any other costs related to travel to courses conducted outside of the Washington, DC area without the prior approval of the Inspector General.

Employee Travel and Purchases

Employees incur expenses for many legitimate reasons. This section addresses several types of expenditures.

Business Travel

Employees are reimbursed for travel from site to site while working for the County. The effective mileage rate for County employees is available on the County Human Resources web site. Employees are requested to keep track of mileage related to such travel each day that such travel takes place. The employee is asked to complete and retain an expense report until the aggregate extended cost reimbursement exceeds \$50; until 90 days have elapsed since incurring the expense; or until year-end, at which time employees should submit all report(s), with accompanying documentation supporting miles claimed and expenses incurred, to the Inspector General or Deputy Inspector General for processing of payment. Given the size of the County and the nature of our work, the claiming of mileage is expected to be infrequent.

The costs of commuting from an employee's home to and from a work or training location each day are not reimbursable. Reimbursed out-of-town business travel will be rare, and must be approved in advance by the Inspector General or Deputy Inspector General.

Office Purchases

Employees are encouraged to discuss planned purchases of continuing education, office supplies, office technology, etc. with the Inspector General or Deputy Inspector General. If the purchase is agreed to be needed and it is the best price available, the Inspector General or Deputy Inspector General will arrange for purchase of the item(s). The employee and the OIG must adhere to County policy as stated in the County Procurement Guide in gaining and documenting approval for all procurements.

OIG employees can expend County non-personnel resources in only two ways: using a County-provided purchase card or requesting County Council staff to issue a check in payment of an invoice.

Purchase Card – The OIG uses a single purchase card to effect all purchase card transactions. That card is retained and secured by the Inspector General. A purchase is made by an employee only after the prospective purchase is discussed and authorized by the Deputy Inspector General and/or the Inspector General. The purchase card is then used to pay for the purchase. The Inspector General receives a copy of each purchase

invoice and serves as the reviewer of all transactions. Per agreement with the Council Staff Director, an administrative employee of the Council Staff Director's Office serves as the purchase card approver and provides the Inspector General a signed monthly Statement of Account – LANDSCAPE that provides details of all purchase card transactions for the month then ended. The Inspector General periodically gathers approved invoices and other supporting documentation in support of each transaction on the Statement of Account – LANDSCAPE, co-signs the statement, and provides these to the Deputy Inspector General who forwards this data to the Department of Finance for imaging.

Checks – When the OIG receives an invoice, typically for the provision of outside professional services, the OIG Contract Administrator and either the Deputy Inspector General or Inspector General (or both) review the invoice to ensure that it uses correct data, is mathematically correct, and is for services performed or goods received. The reviewers indicate approval by initialing the document and the Inspector General or Deputy Inspector General sign the invoice and forward it to County Council staff for payment to the vendor. County Council staff retains a copy of the support for each check and sends an email to the OIG confirming each payment.

The OIG processes and forwards a limited number of such invoices per year. The Inspector General is aware of each invoice and monitors the OIG's budgetary statements for correct payment of the bills.

Out-of-Pocket Purchases

With advance approval, employees may occasionally purchase, using the employee's personal funds, miscellaneous items for office use. Employees may obtain reimbursement for such purchases in a manner similar to Business Travel (see above) through submission of an expense report.

Anticipated Leave

Employees are encouraged to use all of their leave annually.

The Office of the Inspector General is rather small, requiring close monitoring of personal leave to ensure adequate coverage of telephone calls and possible visits from constituents. Employees are asked to post expected leave times to the shared IG Calendar available on Outlook. It is best to use the “all day event” option on the calendar to permit room for other employees to cite that day.

While employees do not need to formally request leave days or times, employees are asked to, as a courtesy, notify the Inspector General or Deputy Inspector General of planned days off at least 30 days in advance. This will help ensure adequate office coverage at all times. If there is an issue with doing so, employees are asked to be flexible if at all possible.

Referrals of Complaints

Complaints Received

The Office of the Inspector General (OIG) frequently receives complaints best handled by other governmental entities, be they federal, state, independent agencies of Montgomery County, or other local governments. In most of these cases, the OIG forwards the issues to the appropriate entity. Prior to doing so, however, OIG staff must make a few decisions.

OIG staff open the mail, read email messages, receive visitors, and answer the phone. Each of these tasks can result in complaints received. Some of the complaints we receive result from the complainant's inability to locate a web site, contact point, phone number, service line, hot line, etc. of the relevant entity. In these cases, we may simply provide the complainant with the requested information, and suggest that the complainant contact the relevant entity himself/herself. In other cases, the complainant may present a more complex issue that should be formalized. Each OIG staff member must decide (sometimes quickly) if a matter is of sufficient concern to warrant inclusion in our complaint log and creation of a formal written referral. This initial decision is best left to professional judgment.

If the OIG staff member believes the matter is of sufficient concern, that individual must then decide whether to verify any of the facts received, and if so, how far to go. For example, if the complaint is about a County employee, should we verify that the person is (or was at the time) a County employee? If the complaint is about public housing, should we verify that the housing unit is really public housing? With the growing transparency of government data, we can do a great deal of verification before we forward a complaint. The amount of verification we do is also best left to professional judgment.

Referrals

All referral determinations are reviewed and approved at the weekly input meeting. All referrals seek a written response within 60 days. The OIG asks for a response so we can contact the complainant, whose name is rarely given. If the OIG staff member thinks it is necessary to provide the complainant's name in the referral, OIG staff should attempt to obtain the complainant's approval in advance of doing so. The responsible OIG staff member may contact the other entity to check the status of a complaint as often as appropriate, but will normally do so more as the 60-day

deadline approaches.

Following the 60 day deadline, if we have received no response, we will limit our requests of the other entity for updates on the matter. We will consider whether to report the matter in our Annual Report or in some other way, stating that we received no response. We will, however, keep the matter open in our complaint log.

Some referrals, particularly those to federal agencies, may take a long time to resolve. Due to limited staffing, it is not the OIG's best use of time to monitor referrals for a long period of time. Accordingly, the OIG closes all referrals in our complaint log after the passage of six months from the date of referral. We should at that time contact the complainant, if possible, stating that we received no response. We should in most cases then perform no more work on the referred issue.

Time Reporting

Flexible Work Schedules

The Office of the Inspector General (OIG) permits all of its full-time employees to work on flextime schedules. The work time arrangements will be specified in flextime agreements signed individually by each OIG employee.

Each flextime agreement will state that the office's core hours are from 9 a.m. to 12 p.m. Each full-time employee will then work 50 flex hours each pay period in addition to the core hours. Each employee will schedule these hours between 7 a.m. and 7 p.m. on regularly scheduled work days. It is the expectation that each employee will attempt to maintain consistent flex hours from week to week, notifying the Inspector General or Deputy Inspector General of necessary deviations.

Timesheets

Employees submit time sheets for approval every two weeks. Time sheets are to indicate hours worked each day in the pay period. In posting time worked, the employee should round hours worked to the nearest half-hour. In the event an employee works more than 8 hours on a particular day in the pay period and the same number of hours fewer than 8 on another day or days in that pay period, the employee should not charge compensatory time.

Each full-time employee should attempt, to the extent possible, to use the above techniques to charge 80 hours per pay period. In the event work demands require that an employee work in excess of 80 hours in any pay period, the employee should obtain advance approval from the Inspector General or the Deputy Inspector General to charge compensatory time for the excess hours worked.

Schedules of part-time employees are arranged on a case-by-case basis.

Entering Training on Timesheets

Professional time spent in training that will be accumulated for Continuing Professional Education (CPE) Credit is to be charged to Admin Leave – Prof Improvement. Hours spent in County-provided training are recorded as normal work hours.

Telephone Etiquette

Those who call the OIG expect to hear a formal yet inviting greeting. It is understood that each employee will have his/her unique greeting. However, each greeting should at a minimum include "Office of the Inspector General."

Each employee is expected to answer the office phone lines as quickly as possible. Employees should keep in mind that the callers will possibly be upset at the time of the call. The employee should, if appropriate, attempt to soothe the caller. The employee should then be ready to take notes about the call. It is good practice to ask the caller for details or to restate the issue as appropriate. Try to get the following information, as appropriate:

What happened	When, How long, How often
The person(s) involved and title(s)	Where
How	Why
Others who have knowledge	How the caller knows
Is there documentation / will the caller send it	Any steps already taken

It is also good practice to ask the caller what he/she would like us to do.

If callers request to remain anonymous, they may. However, they should be told that we will always keep any names provided confidential to the extent of the law. Also, callers should be informed that we cannot give them any status reports or final results if we cannot get in touch with them. In some cases, callers may wish to establish confidential Gmail or other accounts that we may use solely for communications.

Tell the caller that we have weekly meetings to review complaints and determine what the next steps will be, and if the caller wants us to, we will get back to him or her about the decision.

Here are a few numbers/websites to give to callers:

Montgomery County government information (e.g. for Department of Permitting Services)	311 or 240-777-0311
Montgomery County Police Dept. main number (appropriate for financial fraud calls)	301-279-8000
Maryland Dept. of Human Resources (welfare and child support fraud issues)	800-332-6347
Maryland Dept. of Health & Mental Hygiene OIG	866-770-7175 or 410-767-5784
Federal Inspectors General	ignet.gov