



**OFFICE OF THE INSPECTOR GENERAL**  
MONTGOMERY COUNTY, MARYLAND

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**Work Plan & Projected Budget**  
Fiscal Years 2022 – 2025

Issued October 29, 2021

**MEGAN DAVEY LIMARZI, ESQ.**  
INSPECTOR GENERAL

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This report is submitted pursuant to Montgomery County Code Section 2-151(i) requiring that the Inspector General direct activities of the Office of the Inspector General subject to a work plan for the Inspector General’s 4-year term.

# MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the Office of the Inspector General's (OIG) Work Plan for FY 2022- 2025 covering areas of anticipated engagement as well as our projected budget and staffing plan. In the two years since my initial appointment as Montgomery County's Inspector General, the oversight responsibilities of the OIG have grown exponentially. With the addition of the Housing Opportunities Commission, Montgomery College, and Montgomery County Public Schools to our portfolio, the amount of public dollars we are tasked with overseeing has grown to over \$5B in operating funds alone. The number of employees who can come to us to report allegations of fraud, waste, or abuse has grown to over 36,000. Furthermore, the focus areas of the programs and agencies we audit and review vary widely from construction projects that enhance our community to recreation programs that boost the quality of life for our residents to initiatives that protect the environment. With so many areas in which to provide independent, objective analysis the possibilities are seemingly endless. Therefore, a focused plan which allows us to meet our strategic goals while providing relevant and informative oversight is paramount to our success.

This work plan is reflective of the mission and values of the OIG. It includes engagements that are already in process and those we expect to initiate in the upcoming years. It is a dynamic document that will allow us to be responsive to current events and issues as well as the hundreds of people who reach out to us annually through our fraud hotline. The intent of this plan is to focus our efforts in the areas where we can be of the most use while also meeting our mandate to audit all principal offices and departments and provide county residents and leaders with the information they need.



# MISSION

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The mission of the Office of the Inspector General (OIG) is to promote the effectiveness and efficiency of the programs and operations of county government and independent county agencies; prevent and detect fraud; waste, and abuse in government activities; and propose ways to increase the legal, fiscal, and ethical accountability of county government and county-funded agencies.

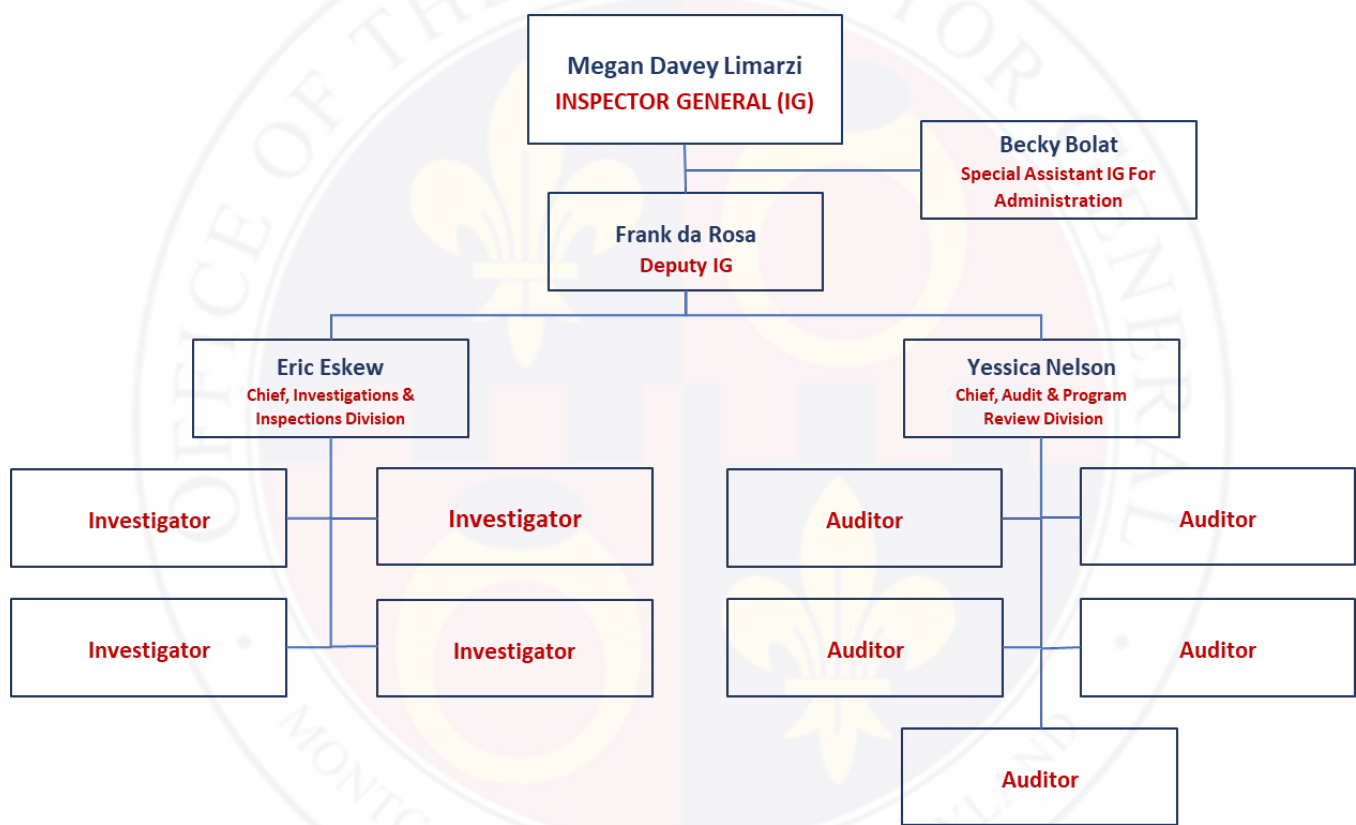
# VALUES

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# ORGANIZATION

## OFFICE OF THE INSPECTOR GENERAL



### EXECUTIVE ADMINISTRATION

Provides direction and oversight to facilitate the office's day-to-day operations and long-range planning

### AUDIT AND PROGRAM REVIEW

Performs audits and reviews in accordance with government auditing standards

### INVESTIGATIONS AND INSPECTIONS

Conducts inspections and reviews of programs, responds to hotline inquiries, investigates allegations of fraud, waste and abuse

# STRATEGIC GOALS

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The OIG's overarching goal is to add value to the County. We add value through the work that we do; through our responsiveness to residents, employees, and stakeholders who contact us; and through our support and investment in our staff and community. The engagements we initiate, areas we focus upon, and distribution of our resources are all intended to enhance the ability of elected officials and county leaders to provide the highest quality services while exhibiting transparency and accountability.



Promote the efficiency and effectiveness of county funded programs and operations by providing timely and relevant oversight and analysis.



Deter and detect fraud, waste, and abuse in county government and county-funded agencies.



Engage in work that provides opportunities to enhance racial equity and social justice in Montgomery County.



Support and cultivate a diverse, inclusive, and informed staff that are experts in their field.

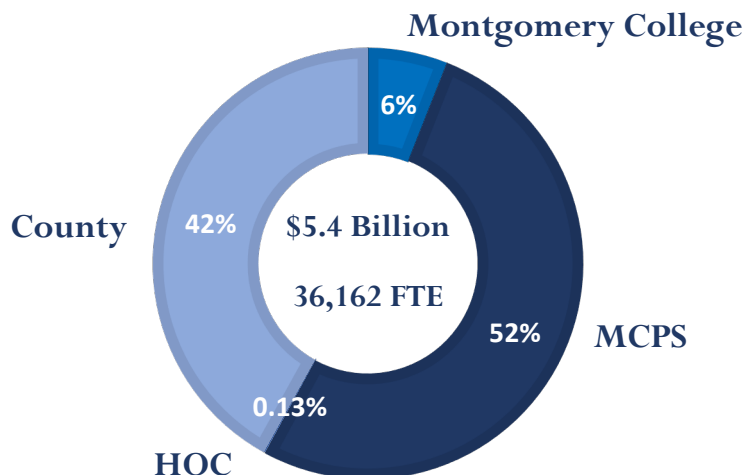
# OVERSIGHT RESPONSIBILITIES

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The Inspector General conducts independent audits, reviews, and investigations; receives and investigates credible complaints; reports possible violations of the law to enforcement agencies; notifies the County Council, County Executive, and leaders of county-funded agencies of serious problems in programs; reviews legislation and regulations to strengthen controls and increase accountability; and submits reports with recommendations to appropriate officials. The inspector general's authority extends across the Executive Branch of county government, the Montgomery County Public Schools and School Board, the Housing Opportunities Commission of Montgomery County, and Montgomery College; all of which have a combined operating budget of over \$5.4 billion and a capital improvements program budget of over \$13.9 billion.

Effective January 2020, Council Bill 11-19 mandated that the Office of the Inspector General conduct a systematic risk-based rotating group by group review of the internal accounting and contracting processes and controls used by each of the 24 departments and principal offices in the Executive Branch, and audits of high-risk county contracts and agreements.

## OIG OVERSIGHT OF COUNTY OPERATING FUNDS IN FY22



# WORK PLAN

## JULY 2021 TO JUNE 2025

Montgomery County Code §2-151 requires the Inspector General submit to the County Executive and County Council a projected work plan for the entire four-year term. This work plan outlines the specific reviews which are currently in progress and those which are planned for the remainder of FY 2022 and FY 2023. Engagements are aligned with our strategic goals: performing proactive work that is relevant and enhances the efficiency and effectiveness of county programs and services; meeting our statutorily prescribed audit mandate; responding to hotline complaints; and performing outreach to deter and detect fraud, waste and abuse. The Plan includes work in 11 county departments and agencies and 5 operational areas. All projects incorporate diversity, equity and inclusion (DEI) considerations and offer an opportunity for staff to evolve and increase competency and skills. This Plan also broadly outlines our anticipated engagement areas for FY 2024 and FY 2025. An update will be issued in early FY 2024 and will contain additional specificity for the later years of the term.

### AGENCIES AND DEPARTMENTS INCLUDED IN PROJECTED WORK PLAN

MC PUBLIC LIBRARIES
DEPARTMENT OF GENERAL SERVICES
OFFICE OF CONSUMER PROTECTION
OFFICE OF MANAGEMENT AND BUDGET
DEPARTMENT OF RECREATION
DEPARTMENT OF ENVIRONMENTAL PROTECTION
ALCOHOL AND BEVERAGE SERVICES
MC PUBLIC SCHOOLS
DEPARTMENT OF TRANSPORTATION
DEPARTMENT OF POLICE
DEPARTMENT OF PERMITTING SERVICES



# WORK PLAN ITEMS FY 2022 & FY 2023

STRATEGIC AREA	IN PROCESS	ANTICIPATED
<b>Oversight</b>	<ul style="list-style-type: none"> <li>• Montgomery County Public Libraries (Audit)</li> <li>• Department of General Services, Division of Fleet Management Services (Inspection)</li> <li>• Office of Consumer Protection (Review)</li> </ul>	<ul style="list-style-type: none"> <li>• Mandated audits of principal departments including the Department of Environmental Protection, Office of Management &amp; Budget, and Department of Police</li> <li>• Compliance review of Department of Recreation seasonal employee background check process</li> </ul>
<b>Promoting Fiscal Accountability</b>	N/A	<ul style="list-style-type: none"> <li>• Section G non-competitive contracting practices</li> <li>• Emergency procurement practices</li> <li>• Accountability at Montgomery County Public Schools</li> </ul>
<b>Effectuating Positive Change</b>	N/A	<ul style="list-style-type: none"> <li>• Follow-up review on implementation of corrective actions by the Department of Alcohol Beverage Services</li> </ul>
<b>Fighting Fraud, Waste, and Abuse</b>	<ul style="list-style-type: none"> <li>• Timely response to hotline complaints and allegations</li> <li>• Serve as a resource to residents</li> <li>• Provide investigatory assistance to the Ethics Commission</li> </ul>	<ul style="list-style-type: none"> <li>• Engage in trainings and outreach opportunities</li> </ul>

# WORK PLAN ITEMS FY 2024 & FY 2025

## STRATEGIC AREA

## ANTICIPATED

### Oversight

- Continue to work towards meeting our mandate to conduct rotating group by group reviews of the internal accounting and contracting processes and controls used by each department and principal office in the Executive Branch, and audits of high-risk county contracts and agreements.
- Continuity of Operations Planning
- Department of Transportation program administration

### Promoting Fiscal Accountability

- Capital Improvement Contracts

### Effectuating Positive Change

- Implementation of equity legislation
- Follow-up review to previous Department of Permitting Services report

### Fighting Fraud, Waste, and Abuse

- Timely response to hotline complaints and allegations
- Serve as a resource to residents
- Provide investigatory assistance to the Ethics Commission
- Engage in trainings and outreach opportunities

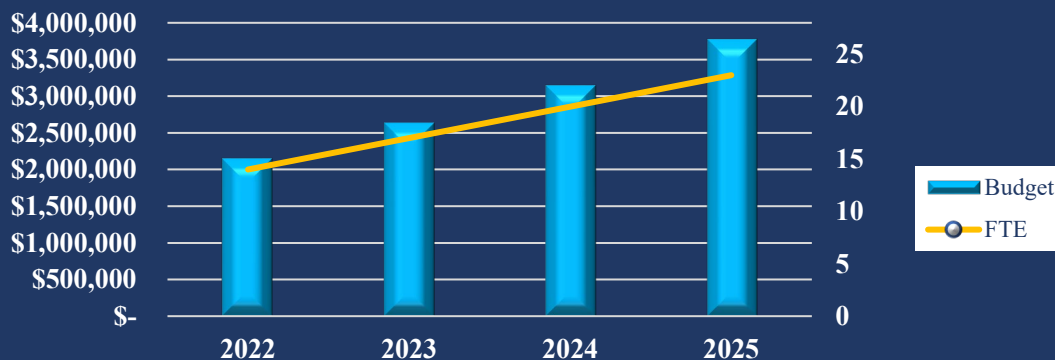
# PROJECTED BUDGET

Pursuant to Montgomery County Code §2-151, within the first four months of the initiation of their term, the Inspector General must submit to the County Executive and County Council a projected budget for the entire four-year term. Our projected budget contemplates continued growth to support work required to meet our mandate, respond to residents, and provide oversight of spending and programs. We will continue to seek efficiencies and innovations to responsibly grow our office but will inevitably require additional funding to develop the resources necessary to meet our expanding obligations.

Through our projected budget, we present an approach that is designed to accommodate growth while remaining fiscally responsible. It incorporates anticipated expenditures in staffing, infrastructure, equipment, contracts, and professional development. The budget allows for phased in increases in audit staff to complete required departmental audits within a reasonable and responsible frequency. This projection also phases in expenses related to training and development for new staff to meet professional standards.

We project needed budget increases of approximately \$500,000 per year to adequately meet our obligations. Most of the increase is directly tied to new employee salaries. We anticipate however that the increases in funding will be offset by cost savings identified through our audits, investigations, and reviews.

## PROJECTED BUDGET AND STAFFING INCREASES FY 2022 - 2025



# PROJECTED STAFFING PLAN

The true strength of the OIG lies with its staff. Their efforts enable us to conduct audits, investigations, and reviews that add value to Montgomery County government and residents. In recognition of the value added by the OIG, in 2020 the County Council tasked us with standing up an audit division to provide increased oversight and accountability by conducting systematic reviews of all 24 county departments and audits of high-risk county contracts and agreements. Based on our experience thus far, we project a need for nine additional auditors to meet our obligations.

To develop our staffing plan and ascertain the number of auditors needed, we considered the breadth and complexity of auditing county funded departments, programs, and contracts. We also evaluated practices of other offices of inspectors general and policies established by our governing and industry standards. In doing so, we determined that the frequency of rotational audits should be every four to six years based on the department’s size, programs, and budget.

We propose to phase in our hiring by adding three auditors per fiscal year. This will lead to a complement of 15 auditors by the end of FY 2025 and position us to meet our mandate in subsequent years.

This staffing plan will continue to evolve as we grow in resources and capability. We will vigilantly assess our needs going forward and make adjustments in subsequent budget and staffing proposals.





# OFFICE OF THE INSPECTOR GENERAL

## REPORT FRAUD, WASTE AND ABUSE IN COUNTY PROGRAMS & OPERATIONS

The OIG reviews the effectiveness and efficiency of County government and independent agency programs and operations. The OIG also works to prevent and detect fraud, waste, and abuse in government activities.

### FRAUD

Fraud is attempting to obtain something of value through willful misrepresentation:

- Inflating hours billed and billing for products that were never delivered
- Providing false information to qualify for grants, contracts and county resources



### WASTE

Waste is squandering money or resources, even if not explicitly illegal:

- Buying overpriced equipment from a favored vendor
- Buying unnecessary or excessive goods or services
- Inefficient or duplicative use of resources



### ABUSE

Abuse is misusing ones position or authority:

- Writing contract terms to favor a specific contractor
- Using County computers to access prohibited material
- Retaliating against those that report information to the OIG

REPORT ABUSE



### REPORT

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